

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 May 2021
for
Cramlington Junior Football Club**

Haines Watts
Chartered Accountants
17 Queens Lane
Newcastle upon Tyne
Tyne and Wear
NE1 1RN

Cramlington Junior Football Club

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for the Year Ended 31 May 2021**

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Cramlington Junior Football Club

Report of the Trustees for the Year Ended 31 May 2021

The trustees present their report with the financial statements of the charity for the year ended 31 May 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The club aims to provide a safe, disciplined, friendly environment for all members and looks to actively develop all registered playing members regardless of ability. We promote a health life style and provide opportunities for children under the age of 19 to participate in regular physical activities.

Our mission is to, through the advancement of education, successfully initiate, develop and implement a structured and progressive coaching syllabus for Cramlington Juniors Football Club, thus promoting and providing development opportunities for the football advancement for all registered players. The implementation of such a coaching syllabus will through time enable the Club to improve the standard of play and the performance of players within the local community.

It is the aim of the Club to provide all registered players with a professional, well organised and well run junior football club. Players will be encouraged at all times to take the opportunities that are presented to them through additional training sessions with the ultimate goal of providing a pathway into the professional game for those with the talent and an enjoyment of sport for all who participate.

A growing body of research finds that in addition to improved physical health, sport plays a primarily positive role in youth development, including improved academic achievement, higher self-esteem, fewer behavioural problems, and better psychosocial. It has long been thought that the many facets of playing sport as a child; the discipline of training, learning teamwork, following the leadership of coaches and captains, learning to lose all provide lifelong skills for adulthood.

The Club are specifically responsible for the upkeep and maintenance at our Ann Welfare clubhouse facility as well as the grass pitches at Ann Welfare and Kramel.

Cramlington Juniors Football Club has proven to be a very successful junior football club in all areas of its work over many previous years. This past success coupled with the continued commitment and ambition of its volunteers ensures that the Club will strive for improvement in the future to the benefit of all its members and to the wider community.

We are keen to offer opportunities for as many players to participate in our activities however this desire to offer opportunity is always challenged by a limited number of volunteers and access to suitable safe training facilities.

Regardless of the limit to our resources, we continue to ensure that the opportunity to join the club is given to all annually, with the previous members also required to reapply should they wish to continue to participate.

Our objectives remain to serve the public benefit through the promotion of education (including social and physical training) of people under the age of 18 within Northumberland and Tyne & Wear in such ways as the charity trustees think fit, including by:

- Providing a structured physically active coaching syllabus for the advancement of footballing skills;
- Providing an opportunity to participate in structured, organised football competitions;
- Providing the opportunity to young people Under 18, from different demographics, to meet and socially interact with each other, forming lifelong friendships;
- Providing a regular opportunity to participate in physical activities;
- Promote the mental, physical and moral capabilities of all participating members; and
- Provide opportunities for young people aged 16 to 19 to gain qualifications and experience in football coaching.

Public benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2).

Volunteers

The Club remains solely reliant upon its volunteers to provide all aspects of its work in the community. The Trustees would like to thank all volunteers for their time, dedication and hard work that make the Club the lively and vibrant community that it is. The Trustees would also like to recognise the support of those people who have made a valuable contribution to the smooth running of the Club.

Cramlington Junior Football Club

Report of the Trustees for the Year Ended 31 May 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Participation

Despite the impact of COVID on attracting new players the Club operated 16 teams between June 2020 and May 2021 at the U7 up to and including the U17 age groups. In the running of these teams the Club have provided the opportunity for 168 young players under the age of 18 to engage in a structured physically active coaching syllabus for the advancement of footballing skills and to participate in organised football competitions. It also facilitated the opportunity to meet and socially interact with people from different demographics whilst actively promoting the mental, physical and moral capabilities of all participating members. In addition to the players who participated within the 16 teams a further 20 children between the ages of four and six benefited from our introductory coaching sessions which takes the total number of active participants to 188 during the period.

Our participation key performance indicators are summarised in the table below:

	Outcome 2020/2021	Target 2020/2021	Outcome 2019/20	Target 2019/2020
Number of Teams	16	18	18	18
Number of Team Participants	168	183	214	212
Number of U5 & U6 Participants	20	30	27	30

Performance - Teams

All teams performed with credit, representing the Club with distinction at all times however due to the COVID-19 restrictions imposed by the UK Government and the National FA, the season ended on the 15th March before the conclusion of the majority of competitions in which our teams were participating. Despite the impact the club achieving the following on field success:

U7 Reds - U7 PPRJFL Champions League Outstanding Team Winners.

U15s - U15 NEYD Divisional Cup Winners (Shared Cup due to Final not being played due to Covid).

U17's - U16's played in the U17's PPRJFL Champions League and crowned Winners

Performance - Individuals

There were some outstanding individual achievements from Club members. The following players were recognised as gifted and talented; receiving offers to join professional club academies:

U16s - Will Dowling, Sunderland

U16's Alfie Henderson, Salford scholarship

U16's Josh Holmes, Birmingham City Scholarship

U10's - Charlie Morton and Charlie Scorer, Sunderland

U9's Liam Shepherd, Sunderland

U9's - Calvin and Connor Barker, Newcastle

U5 & U6 Development Centre

The U6 Development Centre was again run at Astley High School on Saturday mornings, and remained free of charge and open to all the community for any children aged 4 & 5 years old. The sessions had a regular attendance of around 25 participants, split over two sessions with many of them enjoying their first taste of structured football coaching albeit in a fun environment.

Social Events

Unfortunately due to the COVID-19 restrictions the Annual Presentation event had to be cancelled.

Experiences

Again we could not offer any additional experiences this season due to the covid pandemic.

However we did carry out training session (outside) where and whenever we could adhering to the government / NHS guidelines and enabling some of the boys to have a little bit of normality during a torrid time for all.

Review of Objectives

In the last Trustees report the Trustees set the following objective to be achieved within 12 months:

- Submission of Gift Aid Claims for prior seasons
- Maintain participation levels at the U5 & U6 age groups.

Cramlington Junior Football Club

Report of the Trustees for the Year Ended 31 May 2021

- Provide opportunities for young people aged 16 to 18 to gain qualifications and experience in football coaching (including refereeing).

In review of the achievement of these objectives:

- The Gift Aid Claims for Seasons 2019/20 were submitted to and paid by HMRC.
- Participation at the U5 & U6 age groups operated at a level just below our target.
- No progress has been made with regard to submitting a planning application to locate a storage unit at the Kramel pitches for the storage of temporary goalposts. This was once again due to volunteer time constraints and the COVID 19 outbreak in March 2020.
- No applications were received from any young person to gain qualifications and experience in football coaching.

Fundraising activities

The charity operates a clubhouse to raise funds. During the year the clubhouse contributed £nil towards the surplus generated. This was significantly affected by the COVID 19 restrictions imposed in March 2020.

FINANCIAL REVIEW

Financial position

The charity has experienced a reduction in donations due to the COVID 19 outbreak, but the charity moved quickly to reduce expenditure to the absolute minimum. Expenditure has been reduced following the cancelling of the Annual Presentation, the reduction to training facility hire costs and a saving on the cost of referees fees. Even accounting for the reduced donations received the charity still holds cash amounting to £82,438 included within unrestricted reserves.

Principal funding sources

This year has seen a small increase in members of the football club, however donations have declined given that the charities activities were curtailed on 16th March 2020. Members are asked to make a contribution to the running costs of the charity, but it is not compulsory to make a donation to be a member.

Details of each of these funding sources can be found on page 12.

The receipt of this funding enables the charity to meet its charitable objective to provide facilities for playing football under association rules.

Reserves policy

The Trustees having reviewed the reserves of the charity have designated that unrestricted funds not ring fenced for specific use should be maintained at a level equivalent to between three and six months expenditure. Reserves held that this level would also permit the charity to be closed in an orderly manner ensuring that any creditors were paid in full.

The balance held as free reserves in unrestricted funds at 31 May 2021 was £87,815 (2020 - £73,819). The current level of reserves is sufficient in the event of a significant drop in funding as the charity would be able to continue the current charitable activities whilst consideration could be given to exploring additional income streams.

FUTURE PLANS

In the next 12 months, the Trustees anticipate:

- Submission of the Gift Aid Claim for Seasons 2019/20.
- Increase participation levels at the U5 & U6 age groups.
- Submit a planning application to locate a storage unit at the Kramel pitches for the storage of temporary goalposts.
- Provide opportunities for young people aged 16 to 18 to gain qualifications and experience in football coaching.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The Club will at all times be governed by the rules of its constitution. The Board of Trustees are responsible for making decisions on all matters of general concern and importance to the running of the Club, including on how the funds are spent.

Recruitment and appointment of new trustees

The charity is managed by the committee of at least three and no more than six, as elected in accordance with the constitution. The trustees may appoint any person who is willing to act as a trustee, each of the trustees shall retire with effect from the conclusion of the annual general meeting after his or her appointment but shall be eligible for re-election at that general meeting.

Cramlington Junior Football Club

Report of the Trustees for the Year Ended 31 May 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Club is run by the board of Trustees. All senior members of the Club, not categorised as a disqualified person, may stand for election as a Trustee at the Annual General Meeting. The Trustee Board will consist of no less than three but no more than six members. Trustees are elected by a vote of the senior members at the Annual General Meeting. New trustees are invited to a trustees meeting to brief them on their legal obligations under charity law, the content of the Constitution, the committee and decision making processes, the business plan and recent financial performance of the charity. The day to day administration of the Club is undertaken by the Officers who as with the Trustees, are elected by a vote of the senior membership at the Annual General Meeting.

The Officers form the management committee and comprise of the Chair, the Vice Chair, the Operations Manager, the Club Secretary and the Facilities Manger.

Induction and training of new trustees

New trustees are invited to a trustees meeting to brief them of their legal obligations under charity law, the content of the Constitution, the committee and decision making processes, the business plan and recent financial performance of the charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are put in place to provide reasonable assurance against fraud.

The Trustees approach to risk management follows three fundamental steps:

Step 1 - Protecting the existing value in the charity - by reducing the chance of loss or error that might otherwise occur through poor decision making;

Step 2 - Supporting effective evaluation of significant decisions - by clarifying risks, which in turn minimises the chance of unexpected or unwanted consequences of decisions; and

Step 3 - Facilitating good governance - by providing trustees with the means to control risk within the charity's strategic planning process.

The principle risks to the Club lie in the ability to retain and recruit suitably qualified volunteers to operate the number of teams run by the club year on year. The club has a high dependence on a number of key volunteers, who undertake a number of roles with the club structure. The trustees consider that losing two or more of these key volunteers at any one time would constitute a significant risk to operation of the club. In assessing this risk the trustees have considered the following questions:

- What are the critical functions performed by each individual?
- How will the loss of the key personnel affect that function?
- What are the impacts on the club (operating, financial, and legal) if that function is not performed?
- How long can that function remain deficient?

The trustees have determined that whilst in the short term the day to day running of the club may be affected by the loss of certain key personnel this would be mitigated by the robust management procedures that could be operated by the remaining members of the Management Committee if a particular function needs to be covered immediately whilst the replacement of the key member can be part of a long-term recovery strategy.

The trustees consider the current risk to the financial well-being of the club to be low to medium with a budget set in line with the expected donation income level and with a reserve fund held should an unexpected shortfall arise. Whilst the financial effect of the COVID 19 pandemic has yet to be fully realised the trustees consider that the reserves held together with the cost reduction measures taken are more than adequate to see the charity through the expected drop in income for at least the next twelve months.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1119166

Principal address

High Pit Road
Cramlington
Northumberland
NE23 6RA

Trustees

Mr N T Walmsley Assistant Club Secretary
Mr M Cairns Chairman
Mr A Farrar Vice Chairman
Mr A Parsons Facilities Manager
Mr J Hodgson Club Secretary (resigned 21.4.21)
Mr C Anderson (appointed 21.4.21)

Cramlington Junior Football Club

**Report of the Trustees
for the Year Ended 31 May 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Haines Watts
Chartered Accountants
17 Queens Lane
Newcastle upon Tyne
Tyne and Wear
NE1 1RN

Bankers

Barclays Bank Plc
South North East Group
Northumbria House
Cramlington
Northumberland
NE23 6QP

Approved by order of the board of trustees on 31/03/2022 and signed on its behalf by:



.....
Mr C Anderson - Trustee

**Independent Examiner's Report to the Trustees of
Cramlington Junior Football Club**

Independent examiner's report to the trustees of Cramlington Junior Football Club

I report to the charity trustees on my examination of the accounts of Cramlington Junior Football Club (the Trust) for the year ended 31 May 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.



Nicola Bell ACA
Haines Watts
Chartered Accountants
17 Queens Lane
Newcastle upon Tyne
Tyne and Wear
NE1 1RN

Date: 31.03.2022

Cramlington Junior Football Club

**Statement of Financial Activities
for the Year Ended 31 May 2021**

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	48,167	-	48,167	47,327
Other trading activities	4	-	-	-	5,893
Other income	5	-	-	-	32
Total		<u>48,167</u>	<u>-</u>	<u>48,167</u>	<u>53,252</u>
EXPENDITURE ON					
Raising funds		1,256	-	1,256	1,670
Charitable activities	6				
Provision of facilities for playing football under association rules		35,933	-	35,933	56,701
Total		<u>37,189</u>	<u>-</u>	<u>37,189</u>	<u>58,371</u>
NET INCOME/(EXPENDITURE)		<u>10,978</u>	<u>-</u>	<u>10,978</u>	<u>(5,119)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		220,192	-	220,192	225,311
TOTAL FUNDS CARRIED FORWARD		<u><u>231,170</u></u>	<u><u>-</u></u>	<u><u>231,170</u></u>	<u><u>220,192</u></u>

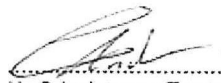
The notes form part of these financial statements

Cramlington Junior Football Club

**Balance Sheet
31 May 2021**

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	10	143,357	-	143,357	146,478
CURRENT ASSETS					
Stocks	11	-	-	-	82
Debtors	12	10,000	-	10,000	10,000
Cash at bank and in hand		82,438	-	82,438	65,247
		<u>92,438</u>	<u>-</u>	<u>92,438</u>	<u>75,329</u>
CREDITORS					
Amounts falling due within one year	13	(4,625)	-	(4,625)	(1,615)
NET CURRENT ASSETS		<u>87,813</u>	<u>-</u>	<u>87,813</u>	<u>73,714</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>231,170</u>	<u>-</u>	<u>231,170</u>	<u>220,192</u>
NET ASSETS		<u>231,170</u>	<u>-</u>	<u>231,170</u>	<u>220,192</u>
FUNDS	14				
Unrestricted funds				231,170	220,192
TOTAL FUNDS				<u>231,170</u>	<u>220,192</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31.5.2021 and were signed on its behalf by:


.....
Mr C Anderson - Trustee

The notes form part of these financial statements

Cramlington Junior Football Club

Notes to the Financial Statements for the Year Ended 31 May 2021

1. STATUTORY INFORMATION

Cramlington Junior Football Club is an unincorporated charity, registered in England and Wales. The charity's registered number and principal address can be found in the Report of the Trustees.

2. 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 2019)', 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.

The financial statements are presented in Sterling £.

Going concern

The trustees have prepared the financial statements on the going concern basis and consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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.

Donations, are recognised when they have been communicated in writing with notification of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Fundraising income is recognised when the fundraising activity has been undertaken.

Bar sales are recognised when the significant risks and rewards of ownership of the products has transferred to the buyer. This will be at the point of sale at the till.

Expenditure and irrecoverable vat

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on raising funds includes the cost of goods sold and other costs associated with running a bar and their associated support costs.

Expenditure on charitable activities includes the costs of providing facilities for playing football under association rules to further the purposes of the charity and their associated support costs.

Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include premises costs, finance, personnel and payroll costs to support the charity's activities. These costs have been allocated to expenditure on charitable activities. All support costs have been allocated to the charity's sole charitable activity.

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	- 2% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

Freehold property is initially recognised at amortised cost and subsequently measured at fair value as at the balance sheet date.

Fixtures & fittings and computer equipment are stated at cost less depreciation and impairment losses.

Cramlington Junior Football Club

Notes to the Financial Statements - continued for the Year Ended 31 May 2021

2. ACCOUNTING POLICIES - continued

Impairment of assets

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in the statement of financial activities.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in the statement of financial activities.

Stocks

Stock is included at the lower of cost or net realisable value.

Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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.

Designated funds are funds designated for a specific purpose by 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.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

3. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations and memberships	29,471	36,776
Gift aid	8,696	10,551
Grants	10,000	-
	<u>48,167</u>	<u>47,327</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Government grant	10,000	-
	<u>10,000</u>	<u>-</u>

Cramlington Junior Football Club

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2021**

4. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	-	4,175
Bar sales	-	1,718
	<u> </u>	<u> </u>
	-	5,893
	<u> </u>	<u> </u>

5. OTHER INCOME

	2021	2020
	£	£
Interest received on gift aid	-	32
	<u> </u>	<u> </u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Provision of facilities for playing football under association rules	30,960	4,973	35,933
	<u> </u>	<u> </u>	<u> </u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Provision of facilities for playing football under association rules	3,173	1,800	4,973
	<u> </u>	<u> </u>	<u> </u>

Included in governance costs is a fee of £1,500 (2020 - £1,500) paid for an independent examination.

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2021 nor for the year ended 31 May 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2021 nor for the year ended 31 May 2020.

Cramlington Junior Football Club

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2021**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	47,327	-	47,327
Other trading activities	5,893	-	5,893
Other income	32	-	32
Total	<u>53,252</u>	<u>-</u>	<u>53,252</u>
EXPENDITURE ON			
Raising funds	1,670	-	1,670
Charitable activities			
Provision of facilities for playing football under association rules	56,701	-	56,701
Total	<u>58,371</u>	<u>-</u>	<u>58,371</u>
NET INCOME/(EXPENDITURE)	<u>(5,119)</u>	<u>-</u>	<u>(5,119)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	225,311	-	225,311
TOTAL FUNDS CARRIED FORWARD	<u><u>220,192</u></u>	<u><u>-</u></u>	<u><u>220,192</u></u>

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 June 2020 and 31 May 2021	<u>150,900</u>	<u>5,836</u>	<u>420</u>	<u>157,156</u>
DEPRECIATION				
At 1 June 2020	4,527	5,731	420	10,678
Charge for year	3,018	103	-	3,121
At 31 May 2021	<u>7,545</u>	<u>5,834</u>	<u>420</u>	<u>13,799</u>
NET BOOK VALUE				
At 31 May 2021	<u><u>143,355</u></u>	<u><u>2</u></u>	<u><u>-</u></u>	<u><u>143,357</u></u>
At 31 May 2020	<u><u>146,373</u></u>	<u><u>105</u></u>	<u><u>-</u></u>	<u><u>146,478</u></u>

Freehold property was valued on an open market basis on 13 December 2018 by Bradley Hall Chartered Surveyors. The valuation, was arrived at by reference to market evidence of transaction prices for similar properties in its location.

Cramlington Junior Football Club

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2021**

11. STOCKS		2021	2020
		£	£
Stocks		-	82
		<u> </u>	<u> </u>
12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2021	2020
		£	£
Other debtors		10,000	10,000
		<u> </u>	<u> </u>
13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2021	2020
		£	£
Other creditors		4,625	1,615
		<u> </u>	<u> </u>
14. MOVEMENT IN FUNDS			
		Net	At
	At 1.6.20	movement	31.5.21
	£	in funds	£
		£	
Unrestricted funds			
General fund	73,819	13,996	87,815
Revaluation reserve	34,684	(707)	33,977
Capital fund	111,689	(2,311)	109,378
	<u> </u>	<u> </u>	<u> </u>
	220,192	10,978	231,170
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	220,192	10,978	231,170
	<u> </u>	<u> </u>	<u> </u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	48,167	(34,171)	13,996
Revaluation reserve	-	(707)	(707)
Capital fund	-	(2,311)	(2,311)
	<u> </u>	<u> </u>	<u> </u>
	48,167	(37,189)	10,978
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	48,167	(37,189)	10,978
	<u> </u>	<u> </u>	<u> </u>

Comparatives for movement in funds

		Net	At
	At 1.6.19	movement	31.5.20
	£	in funds	£
		£	
Unrestricted funds			
General fund	75,920	(2,101)	73,819
Revaluation reserve	35,391	(707)	34,684
Capital fund	114,000	(2,311)	111,689
	<u> </u>	<u> </u>	<u> </u>
	225,311	(5,119)	220,192
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	225,311	(5,119)	220,192
	<u> </u>	<u> </u>	<u> </u>

Cramlington Junior Football Club

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2021**

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,252	(55,353)	(2,101)
Revaluation reserve	-	(707)	(707)
Capital fund	-	(2,311)	(2,311)
	<u>53,252</u>	<u>(58,371)</u>	<u>(5,119)</u>
TOTAL FUNDS	<u>53,252</u>	<u>(58,371)</u>	<u>(5,119)</u>

General fund

This fund is not related to any designated activity or purpose and is free from any restrictions.

Revaluation reserve

The revaluation reserve is the revaluation fund relating to the revaluation of the clubhouse used by the charity.

Capital fund

The capital fund consists of the clubhouse that is subject to an annual depreciation charge.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2021.