

Charity number: 1119166

Cramlington Junior Football Club

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 May 2024

Cramlington Junior Football Club

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Cramlington Junior Football Club

Trustees' report

For the year ended 31 May 2024

The Trustees present their report of the charity for the year ended 31 May 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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.

Objectives and activities

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 18 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 limit to volunteer numbers 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.

Cramlington Junior Football Club

Trustees' report (*Continued*)

For the year ended 31 May 2024

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 the age of 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.
- Provide opportunities for young people aged 16 to 19 to gain qualifications and experience in football coaching and the option of taking other relevant skills, including for instance becoming a Referee

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.

ACHEIVEMENT AND PERFORMANCE

The Club operated 26 teams between June 2023 and May 2024 at the U7 up to and including the U17 age groups. In the running of these teams the Club have provided the opportunity for 248 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 26 teams and a further 20 - 25 (22) children between the ages of four and six benefited from our introductory coaching sessions which takes the total number of active participants to approximately 270 during the period.

Note we had no U16's team this season due to insufficient players attending the trials for the 23 / 24 season.

Great news that we were able to get a girls team up and running at U8's and the view of trying to expand the girls section going forward (if possible).

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

	Outcome 2023/2024	Target 2023/2024	Outcome 2022/2023	Target 2022/2023
Number of Teams	26	18	16	16
Number of Team Participants	248	200	188	169
Number of U5 & U6 Participants	22	25	20	25

Cramlington Junior Football Club

Trustees' report (*Continued*)

For the year ended 31 May 2024

Performance - Teams

All teams performed with credit, representing the Club with distinction at all times in a number of league, cup and tournament competitions in which our teams were participating. The club achieving the following on field success:

U7's Reds –	League Winners
U8's Whites:	League Winners
U8's Girl's Pinks:	Saturday League Joint Winners
U9's Reds -	Saturday League winners
U10's Whites -	League cup finalist runner up
End Of Season Tournament's :	Finalists at the Amsterdam Tournament

U12's Whites	League (Chairmans) Cup Winners
U13's Reds:	League Cup Winners
U14's Reds –	League Cup Finalist runner up
U14's Whites:	Saturday League Division 1 Winners
U17's Reds:	U18's County Cup Semi 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:

- James McConell after his move from SAFC to Liverpool FC James made the bench numerous occasions but then had his debut for the first team this season.
- Matheos Ferreira, signed his 1st pro contract with NUFC
- Aaron Chung and Ben Metcalf both of SAFC U18's made debut's for the U21's.
- Louie Graham was offered and accepted SAFC Academy position.
- Connar and Calvin Barker both got an extension to their academy contracts with NUFC

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 20-25 (22) participants; many of them enjoying their first taste of structured football coaching albeit in a fun environment.

Social Events

BBQ was a great success for the U7's / U8's age group and we need to plan it well in advance going forward because enough funds were raised to pay for the U7's and U8's team matchday kit.

This year we held our club presentation at the Seaton Terrace Club.

Experiences

This season we trialled and opened up the girl's section again and thanks to Brian Stanger-Leathes and Graeme Cairns managed to get the U8's girls team up and running. The girls competed in the Northumberland Football Saturday League.

Again we opened the club up to kids playing Saturday Youth Club Football. After the club trialled our U9's and U10's (playing a year up) joining the Saturday league this season. The U14's and U15's were both involved in Northumberland Football League on a Saturday last year.

Cramlington Junior Football Club

Trustees' report (Continued)

For the year ended 31 May 2024

Pleased to say we had teams away to various locations within the UK and Amsterdam for tournaments, and a few teams visited academies to play shadow squads and academy teams.

Acknowledgment

The club would like to thank all the coaches whom did what they could and ran sessions and covered matches, giving up their family time to help develop and let kids play the game they love.

This year we held our club presentation at the Seaton Terrace club where again thanks to Samantha Dixon and Karen Clavering setting up the room and organising, thanks to Darren Henson-Fisher and Derek Raffle for loaning the club the use of their projector and speaker system for the presentation, last but not least Phil Hourigan (presentation compare) and Adrian Farrar for leading the presentation. Also not forgetting the gratitude of Aaron Chungh from SAFC taking time out of his training schedule and coming along to present the kids with their awards.

The club also thanked Norman Walmsley for his services to CJFC as Norman has stepped down from his position within the club / committee.

The Club Secretary thanked the committee for all their work and time given to the club, as it's a thankless task and very time consuming.

Review of Objectives

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

- Submission of the Gift Aid Claim for prior Seasons'.
- Maintain participation levels at the U5 & U6 age groups.
- 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 is to be submitted and paid by HMRC
- Participation at the U5 & U6 age groups operated at a level just below our target.

Fundraising Activities

The charity operates a clubhouse to raise funds as well as seeking donations from local businesses as sponsorship for players strips and kits.

Plans for the future

In the next 12 month the Trustees anticipate the following developments:

- Submission of the Gift Aid Claim for prior Seasons.
- Increase participation levels at all age groups where possible (Including the U5 & U6 age groups and a girls team).
- Provide opportunities for young people aged 16 to 18 to gain qualifications and experience in football coaching.

Financial review

The charity has experienced an increase in donations due to running a larger number of teams than planned. Expenditure in the charity increased on the prior year to maintain the opportunities we provide to the players. The charity still holds cash amounting to £35,931 included within unrestricted reserves.

Principal funding sources

This year has seen a small reduction in members of the football club, with a corresponding reduction in donations. 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.

Cramlington Junior Football Club

Trustees' report (Continued)

For the year ended 31 May 2024

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

In addition the charity received a number of donations from sponsors in order to purchase kit and equipment during the year.

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.

The Trustees consider that reserves held at this level will ensure that in the event of a significant drop in funding they would be able to continue the charities current activities whilst consideration could be given to exploring additional income streams. Reserves held at this level would also permit the charity to be closed in an orderly manner ensuring that any creditors were paid in full.

At 31 May 2024 the charity held free reserves of £51,204 (2023 - £41,236).

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.

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 Treasurer, the Operations Manager, the Club Secretary and the Facilities Manager.

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.

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.

Cramlington Junior Football Club

Trustees' report (*Continued*)

For the year ended 31 May 2024

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.

Cramlington Junior Football Club

**Independent Examiner's Report to the Trustees of Cramlington Junior Football Club
For the year ended 31 May 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1119166

Principal address

High Pit Road
Cramlington
Northumberland
NE23 6RA

Trustees

Mr N T Walmsley	Assistant Secretary
Mr M Cairns	Chairman
Mr A Farrar	Vice Chairman/Club Welfare Officer
Mr A Parsons	Facilities Manager
Mr C Anderson	Club Secretary

Independent examiner

S&W Partners (Newcastle) Limited
17 Queens Lane
Newcastle upon Tyne
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 2025 and signed on its behalf
by:.....

Craig Anderson
Trustee

Cramlington Junior Football Club

**Independent Examiner’s Report to the Trustees of Cramlington Junior Football Club
For the year ended 31 May 2024**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 May 2024 which are set out on pages 9 to 17.

Responsibilities and basis of report

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

I report in respect of my examination of the charity’s accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the 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 charity 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.

.....
S&W Partners (Newcastle) Limited

.....
Date

Chartered Accountants

17 Queens Lane
Newcastle upon Tyne
NE1 1RN

Cramlington Junior Football Club

**Statement of Financial Activities
For the year ended 31 May 2024**

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income from:					
Donations	2	100,347	-	100,347	72,183
		<u>100,347</u>	<u>-</u>	<u>100,347</u>	<u>72,183</u>
Expenditure on:					
Charitable activities	3	93,397	-	93,397	78,206
		<u>93,397</u>	<u>-</u>	<u>93,397</u>	<u>78,206</u>
Net movement in funds		6,950	-	6,950	(6,023)
Reconciliation of funds					
Total funds brought forward		178,555	-	178,555	184,578
Total funds carried forward		<u>185,505</u>	<u>-</u>	<u>185,505</u>	<u>178,555</u>

All income and expenditure has arisen from continuing activities.

Cramlington Junior Football Club

Balance Sheet

As at 31 May 2024

	Notes	£	2024 £	£	2023 £
Fixed assets					
Tangible assets	7		134,301		137,319
Current assets					
Debtors	8	17,245		-	
Cash at bank and in hand		35,931		43,036	
		<u>53,176</u>		<u>43,036</u>	
Creditors:					
amounts falling due within one year	9	(1,972)		(1,800)	
		<u></u>	51,204	<u></u>	41,236
Net current assets					
			<u>185,505</u>		<u>178,555</u>
Net assets					
			<u>185,505</u>		<u>178,555</u>
Funds					
Unrestricted fund			<u>185,505</u>		<u>178,555</u>

The financial statements were approved by the trustees on 2025 and signed on their behalf by:

.....
C Anderson
Trustee

The notes form part of these financial statements

1. Accounting Policies

1.1 Basis of accounting

The charity constitutes a public benefit entity as defined by the FRS 102. The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the levels of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements and have concluded that they can adopt the going concern basis in preparing the annual report and accounts.

1.3 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Notes to the financial statements (Continued)

For the year ended 31 May 2024

1.4 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity has entitlement to the funds, any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged against the cost against the expenditure which was incurred.

1.6 Support cost allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities. They are incurred directly in support of expenditure on the objects of the charity.

1.7 Debtors

Debtors are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

1.8 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with instant access from the date of opening of the deposit or similar account.

1.9 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 after allowing for any trade discounts due.

1.11 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.

1.11 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.

1.12 Stock

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

1.13 Financial instruments

The charity only has financial assets and financial 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Cramlington Junior Football Club

Notes to the financial statements (Continued)

For the year ended 31 May 2024

2. Income

	2024	2023
	£	£
Donations	100,347	72,183
	<u>100,347</u>	<u>72,183</u>
	<u><u>100,347</u></u>	<u><u>72,183</u></u>

3. Expenditure

	Direct costs	Support costs	Total 2024	Total 2023
	£	£	£	£
Charitable activities				
Provision of facilities for playing football under association rules	91,477	1,920	93,397	78,206
	<u>91,477</u>	<u>1,920</u>	<u>93,397</u>	<u>78,206</u>
	<u><u>91,477</u></u>	<u><u>1,920</u></u>	<u><u>93,397</u></u>	<u><u>78,206</u></u>

4. Support costs

	2024	2023
	£	£
Governance costs		
- Independent examiners' fee	1,920	1,800
	<u>1,920</u>	<u>1,800</u>

5. Net incoming /(expenditure)

Net income/(expenditure) is stated after charging

	2024	2024
	£	£
Independent examiners' fee	1,920	1,800
Depreciation	3,018	3,018
	<u>3,018</u>	<u>3,018</u>
	<u><u>3,018</u></u>	<u><u>3,018</u></u>

Cramlington Junior Football Club

Notes to the financial statements (Continued)

For the year ended 31 May 2024

6. Analysis of trustee remuneration and expenses

The trustees were not paid or received, nor waived, any remuneration during the year (2023 - £nil).

Total trustee expenses amounted to £nil (2023 - £nil).

7. Tangible fixed assets

	Freehold property £	Fixtures & fittings £	Computer equipment £	Total £
Cost				
At 1 June 2023 and 31 May 2024	150,900	5,836	420	157,156
Depreciation				
At 1 June 2023	13,581	5,836	420	19,837
Charge for the year	3,018	-	-	3,018
At 31 May 2024	<u>16,599</u>	<u>5,836</u>	<u>420</u>	<u>22,855</u>
Net book value				
At 31 May 2024	<u>134,301</u>	<u>-</u>	<u>-</u>	<u>134,301</u>
At 31 May 2023	<u>137,319</u>	<u>-</u>	<u>-</u>	<u>137,319</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.

8. Debtors

	2024 £	2023 £
Accrued income	17,245	-
	<u>17,245</u>	<u>-</u>

9. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	1,920	1,800
	<u>1,920</u>	<u>1,800</u>

Cramlington Junior Football Club

Notes to the financial statements (Continued)

For the year ended 31 May 2024

10. Analysis of funds

<u>Year ended 31 May 2024</u>	At 1 June 2023	Income	Expenditure	Transfers	At 31 May 2024
		£	£	£	£
Unrestricted funds					
General fund	41,945	100,347	(89,672)	-	52,620
Revaluation reserve	32,563	-	(707)	-	31,856
Designated funds					
Capital fund	104,047	-	(3,018)	-	101,029
	<u>178,555</u>	<u>100,347</u>	<u>(93,397)</u>	<u>-</u>	<u>185,505</u>

<u>Year ended 31 May 2023</u>	At 1 June 2022	Income	Expenditure	Transfers	At 31 May 2023
		£	£	£	£
Unrestricted funds					
General fund	44,243	72,183	(74,481)	-	41,945
Revaluation reserve	33,270	-	(707)	-	32,563
Designated funds					
Capital fund	107,065	-	(3,018)	-	104,047
	<u>184,578</u>	<u>72,183</u>	<u>(78,206)</u>	<u>-</u>	<u>178,555</u>

General fund

This fund is free from any restrictions.

Revaluation reserve

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

Capital fund

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

10. Analysis of net assets between funds

<u>Year ended 31 May 2024</u>	Unrestricted funds	Designated funds	Total funds
	£	£	£
Fixed assets	33,272	101,029	134,301
Current assets/Liabilities	51,204	-	51,204
	<u>84,476</u>	<u>101,029</u>	<u>185,505</u>

Cramlington Junior Football Club

Notes to the financial statements (Continued)

For the year ended 31 May 2024

Year ended 31 May 2023

	Unrestricted funds £	Designated funds £	Total funds £
Fixed assets	30,254	107,065	137,319
Current assets/Liabilities	41,236	-	41,236
	<u>71,490</u>	<u>107,065</u>	<u>178,555</u>

11. Related party transactions

There have been no related party transactions during the year (2023– none).

12. Comparative statement of financial activities

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income from:					
Donations	2	72,183	-	72,183	28,202
		<u>72,183</u>	<u>-</u>	<u>72,183</u>	<u>28,202</u>
Expenditure on:					
Raising funds		-	-	-	1,899
Charitable activities	3	78,206	-	78,206	72,895
		<u>78,206</u>	<u>-</u>	<u>78,206</u>	<u>74,794</u>
Net movement in funds		(6,023)	-	(6,023)	(46,592)
Reconciliation of funds					
Total funds brought forward		184,578	-	184,578	231,170
Total funds carried forward		<u>178,555</u>	<u>-</u>	<u>178,555</u>	<u>184,578</u>