

REGISTERED CHARITY NUMBER: 520073

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
EGERTON YOUTH CLUB**

Connaughton & Co
1st Floor
4 Jordan Street
Manchester
M15 4PY

EGERTON YOUTH CLUB

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FOR THE YEAR ENDED 31 MARCH 2025**

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EGERTON YOUTH CLUB
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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 objective of the charity is to maintain the land and buildings owned by the charity in order that they can be used by the youth of Knutsford and the surrounding area to pursue leisure time activities.

Public benefit

The trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011 and believe the activities noted above further the charity's purposes for the public benefit.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The charity rents out the facilities for use by various organisations including Egerton Football Club, a related charity whose aims are to provide or assist in the provision of facilities in the interest of social, recreation and other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

FINANCIAL REVIEW

Financial position

The charity's income and expenditure is shown in the accompanying accounting statements.

Reserves policy

The charity's trustees position on holding reserves is that the charity will hold sufficient reserves to enable the charity to continue to provide facilities in order to fulfill the charity's objectives.

Going concern

There are no material uncertainties about the charity's ability to continue as a going concern.

FUTURE PLANS

The charity plans to continue to hold and improve the land and facilities for the benefit of the young people of Knutsford and the surrounding area.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Egerton Boys Club was founded in 1946 by The Right Honourable Maurice, 4th Baron Egerton of Tatton.

The Trust was established by Deed in 1964 by the executors of Lord Egerton's will on the basis that the income shall be applied for the benefit of continuing to help and educate boys of Knutsford through their leisure time activities. In the 1980's the Charity Commission gave approval to allow girls to use the club and to change the name.

Egerton Youth Club is a purpose-built leisure and sports operation which provides facilities for the young people of Knutsford and the surrounding area to meet and take part in sport, leisure and social activities.

Recruitment and appointment of new trustees

The trust deed provides that the power of appointing new trustees is vested in the trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

520073

EGERTON YOUTH CLUB
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

Principal address

Mereheath Lane
Knutsford
Cheshire
WA16 6SL

Trustees

D R Dallimore
T J O'Donnell
Mrs E L Naylor

Independent Examiner

Vincent Connaughton
Connaughton & Co
1st Floor
4 Jordan Street
Manchester
M15 4PY

Advisers

The Trust's Bankers are Royal Bank of Scotland plc, Drummond House (BK) Branch, Customer Services Centre, Drummond House, 1 Redheughs Avenue, Edinburgh, EH12 9JN.

Approved by order of the board of trustees on 27/10/2025 and signed on its behalf by:


T J O'Donnell (Oct 27, 2025 13:45:04 GMT)
T J O'Donnell - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EGERTON YOUTH CLUB**

Independent examiner's report to the trustees of Egerton Youth Club

I report to the charity trustees on my examination of the accounts of Egerton Youth Club (the Trust) for the year ended 31 March 2025.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

V Connaughton

[V Connaughton \(Oct 27, 2025 15:15:13 GMT\)](#)

Vincent Connaughton

Connaughton & Co
1st Floor
4 Jordan Street
Manchester
M15 4PY

Date: 27/10/2025

EGERTON YOUTH CLUB

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	12,000	12,000	10,000
Other trading activities	2	28,926	-	28,926	33,685
Investment income	3	250,701	-	250,701	252,494
Total		<u>279,627</u>	<u>12,000</u>	<u>291,627</u>	<u>296,179</u>
 EXPENDITURE ON					
Raising funds		290,814	-	290,814	297,428
Charitable activities					
Football		2,825	-	2,825	2,836
Other		300	-	300	-
Total		<u>293,939</u>	<u>-</u>	<u>293,939</u>	<u>300,264</u>
 NET INCOME/(EXPENDITURE)					
Transfers between funds	16	(14,312)	12,000	(2,312)	(4,085)
		<u>(12,000)</u>	<u>12,000</u>	<u>-</u>	<u>-</u>
Net movement in funds		(26,312)	24,000	(2,312)	(4,085)
 RECONCILIATION OF FUNDS					
Total funds brought forward		1,171,038	44,000	1,215,038	1,219,123
TOTAL FUNDS CARRIED FORWARD		<u><u>1,144,726</u></u>	<u><u>68,000</u></u>	<u><u>1,212,726</u></u>	<u><u>1,215,038</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements


EGERTON YOUTH CLUB

**STATEMENT OF FINANCIAL POSITION
31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	9	1,645,314	-	1,645,314	1,693,721
CURRENT ASSETS					
Stocks	10	600	-	600	600
Debtors	11	23,795	-	23,795	34,822
Cash at bank and in hand		25,705	68,000	93,705	65,119
		50,100	68,000	118,100	100,541
CREDITORS					
Amounts falling due within one year	12	(108,287)	-	(108,287)	(94,656)
NET CURRENT ASSETS		(58,187)	68,000	9,813	5,885
TOTAL ASSETS LESS CURRENT LIABILITIES		1,587,127	68,000	1,655,127	1,699,606
CREDITORS					
Amounts falling due after more than one year	13	(442,401)	-	(442,401)	(484,568)
NET ASSETS		1,144,726	68,000	1,212,726	1,215,038
FUNDS					
Unrestricted funds	16			1,144,726	1,171,038
Restricted funds				68,000	44,000
TOTAL FUNDS				1,212,726	1,215,038

27/10/2025

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


T J O'Donnell (Oct 27, 2025 13:45:04 GMT)
 T J O'Donnell - Trustee

The notes form part of these financial statements

EGERTON YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. 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.

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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold land & property - at varying rates on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

EGERTON YOUTH CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

2.	OTHER TRADING ACTIVITIES	31.3.25	31.3.24
		£	£
	Cafe income	28,926	33,685
		<u> </u>	<u> </u>
3.	INVESTMENT INCOME	31.3.25	31.3.24
		£	£
	Ground & hall hire	233,901	235,694
	House rental	16,800	16,800
		<u> </u>	<u> </u>
		250,701	252,494
		<u> </u>	<u> </u>
4.	INDEPENDENT EXAMINER'S REMUNERATION		
		31.3.24	31.3.23
		£	£
	Fees payable to the charity's Independent Examiner for the independent examination of the charity's financial statements	2,500	2,200
		<u> </u>	<u> </u>
5.	TRUSTEES' REMUNERATION AND BENEFITS		
		31.3.25	31.3.24
		£	£
	Trustees' salaries	36,900	36,000
	Trustees' pension contributions	2,146	2,083
		<u> </u>	<u> </u>
		39,046	38,083
		<u> </u>	<u> </u>

The salary paid to one trustee was for work undertaken for the charity, and was not remuneration for acting as a trustee.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Costs paid by one trustee on behalf of the charity have been reimbursed during the year amounting to £5,034.

EGERTON YOUTH CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Staff	7	7
	<u>7</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	10,000	10,000
Other trading activities	33,685	-	33,685
Investment income	252,494	-	252,494
Total	<u>286,179</u>	<u>10,000</u>	<u>296,179</u>
EXPENDITURE ON			
Raising funds	297,428	-	297,428
Charitable activities			
Football	2,836	-	2,836
Total	<u>300,264</u>	<u>-</u>	<u>300,264</u>
NET INCOME/(EXPENDITURE)	(14,085)	10,000	(4,085)
Transfers between funds	(22,000)	22,000	-
Net movement in funds	(36,085)	32,000	(4,085)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,207,123	12,000	1,219,123
TOTAL FUNDS CARRIED FORWARD	<u>1,171,038</u>	<u>44,000</u>	<u>1,215,038</u>

EGERTON YOUTH CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

8. MATERIAL ITEMS

During the year the charity received a donation from Egerton Football Club as a contribution to the purchase of a new 3G carpet amounting to £12,000 (2024 : £10,000) which is shown in the Statement of Financial Activities in the restricted fund.

9. TANGIBLE FIXED ASSETS

	Freehold land & property £
COST	
At 1 April 2024	2,091,370
Additions	5,794
Disposals	(2,700)
	2,094,464
At 31 March 2025	2,094,464
DEPRECIATION	
At 1 April 2024	397,649
Charge for year	52,851
Eliminated on disposal	(1,350)
	449,150
At 31 March 2025	449,150
NET BOOK VALUE	
At 31 March 2025	1,645,314
At 31 March 2024	1,693,721

10. STOCKS

	31.3.25 £	31.3.24 £
Stocks	600	600
	600	600

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade debtors	23,780	34,572
Other debtors	15	-
Prepayments	-	250
	23,795	34,822

EGERTON YOUTH CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Bank loans and overdrafts (see note 14)	43,404	42,508
Trade creditors	42,273	35,331
Taxation and social security	8,062	6,041
Other creditors	14,548	10,776
	<u>108,287</u>	<u>94,656</u>

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.25	31.3.24
	£	£
Bank loans (see note 14)	<u>442,401</u>	<u>484,568</u>

14. LOANS

An analysis of the maturity of loans is given below:

	31.3.25	31.3.24
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>43,404</u>	<u>42,508</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>46,764</u>	<u>44,899</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>170,246</u>	<u>167,293</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	225,391	272,376

15. SECURED DEBTS

The following secured debts are included within creditors:

	31.3.25	31.3.24
	£	£
Bank loans	<u>485,805</u>	<u>527,076</u>

The bank loans are secured by a first legal charge over the assets of Egerton Youth Club.

EGERTON YOUTH CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

16. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	1,171,038	(14,312)	(12,000)	1,144,726
Restricted funds				
3G Carpet fund	44,000	12,000	12,000	68,000
TOTAL FUNDS	<u>1,215,038</u>	<u>(2,312)</u>	<u>-</u>	<u>1,212,726</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	279,627	(293,939)	(14,312)
Restricted funds			
3G Carpet fund	12,000	-	12,000
TOTAL FUNDS	<u>291,627</u>	<u>(293,939)</u>	<u>(2,312)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	1,207,123	(14,085)	(22,000)	1,171,038
Restricted funds				
3G Carpet fund	12,000	10,000	22,000	44,000
TOTAL FUNDS	<u>1,219,123</u>	<u>(4,085)</u>	<u>-</u>	<u>1,215,038</u>

EGERTON YOUTH CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

16. 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	286,179	(300,264)	(14,085)
Restricted funds			
3G Carpet fund	10,000	-	10,000
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>296,179</u>	<u>(300,264)</u>	<u>(4,085)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	1,207,123	(28,397)	(34,000)	1,144,726
Restricted funds				
3G Carpet fund	12,000	22,000	34,000	68,000
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,219,123</u>	<u>(6,397)</u>	<u>-</u>	<u>1,212,726</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	565,806	(594,203)	(28,397)
Restricted funds			
3G Carpet fund	22,000	-	22,000
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>587,806</u>	<u>(594,203)</u>	<u>(6,397)</u>

Transfers between funds

The charity has transferred £12,000 (2024 : £22,000) between the general and restricted fund to match the contribution made by Egerton Football Club, a related charity, towards the estimated purchase cost of a new 3G pitch when the current one needs to be replaced in an estimated 7 years time.

EGERTON YOUTH CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

17. RELATED PARTY DISCLOSURES

During the year the charity received a donation and received rental income from Egerton Football Club a charity related to Egerton Youth Club due to having some common trustees. The donation is included in note 8. to the financial statement. Rental income amounted to £93,000 (2024: £87,000).

During the year the charity paid wages amounting to £1,231 to relatives of the trustees.

EGERTON YOUTH CLUB

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Contribution to 3G carpet	12,000	10,000
Other trading activities		
Cafe income	28,926	33,685
Investment income		
Ground & hall hire	233,901	235,694
House rental	16,800	16,800
	250,701	252,494
Total incoming resources	291,627	296,179
 EXPENDITURE		
Raising donations and legacies		
Trustees' salaries	36,900	36,000
Trustees' pension contributions	2,146	2,083
Wages	18,427	17,273
Land rent	3,420	3,420
Insurance	18,335	14,498
Heat, light & water	36,439	37,820
Telephone	2,188	1,411
Printing, postage, stationery & advertising	135	194
Cafe costs	15,093	19,272
Licences	1,180	903
Referee fees	-	100
Unrecovered VAT	5,871	10,364
Miscellaneous purchases	754	219
Maintenance & repairs	55,643	47,286
Legal & professional	1,353	4,628
Depreciation of tangible fixed assets	52,851	53,983
Profit on sale of tangible fixed assets	1,350	6,400
Bank interest	38,729	41,574
	290,814	297,428
 Support costs		
Finance		
Bank charges	625	636
Governance costs		
Independent Examiners Fees	2,500	2,200

This page does not form part of the statutory financial statements

EGERTON YOUTH CLUB

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	31.3.25 £	31.3.24 £
Total resources expended	<u>293,939</u>	<u>300,264</u>
Net expenditure	<u><u>(2,312)</u></u>	<u><u>(4,085)</u></u>

This page does not form part of the statutory financial statements









Egerton Youth Club - Final Accounts - 31 March 2025

Final Audit Report

2025-10-27

Created:	2025-10-27
By:	Jane Long (jane.long@lacca.co.uk)
Status:	Signed
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