

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2022
for
Chalfont Saints Activity Group

Contents

	Page
Report of the Trustees	1-2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6-10
Detailed Statement of Financial Activities	11-12

Report of the Trustees
for the Year Ended 31 May 2022

The trustees present their report with the financial statements of the charity for the year ended 31 May 2022. 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 2015).

CHAIR'S REPORT

We are continuing to develop the offering of the Club for the local community to provide "football for all". This includes Boy's teams from U7 to U18 (20 Teams) – a Men's Team- & Girls teams from U6's to U16's (5 teams) & an "Inclusive Team" Our inclusive sessions have also seen a growth to having 30 players meeting each week.

We have invested in the Club with aid from the Football Foundation to purchase new rollable goals for all the pitches which means that the pitches are kept in better condition for match days. With a grant from the Football Foundation we were able to carry out major renovation work on all the pitches during the closed season. This grant has a six year life which means we can do renovation work on pitches during the closed season for the next 5 years.

During the period of this report we were still involved in the Covid pandemic but managed to continue with training & matches as directed by the Football Association

The Epilepsy Centre- where we are based continues to offer a 2 year lease which we have tried to increase to 5 years but not had any success to date.

Of major concern is that the Epilepsy Centre has put in an outline planning application for 975 houses to be built on Green Belt land which they own. Our present pitches & Clubhouse would form part of that development. We have had assurances from the Epilepsy Centre that we would get replacement pitches & 2 Astro pitches. Sports England have produced a report expressing some concerns about the replacement pitches - particularly ownership, size and car parking. This report has been sent to the Local Planning Authority for consideration when making decision about the plans.

We look forward to another Season of developing the Club and our support of the local community.

Mike Saunders Secretary Chalfont Saints Activity Group

PURPOSES AND ACTIVITIES

To advance education by the provision of facilities for recreation or leisure time occupation for persons between the ages of 6 and 18 years old.

Providing amateur sports, leadership training, first aid training, referee training and keep fit to young people aged between 6 -18 years old. Also offering opportunities to parents to help and support their children in these pursuits.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

In planning the activities of the charity, trustees have considered the guidance on public benefit issued by the Charity Commission. There was no change in trustees during the year. When there is

Report of the Trustees
for the Year Ended 31 May 2022

need for new trustees, the charity recruit internally for trustees who have the qualities and skills to enhance the effective management of the charity and ensure a more diverse and representative trustee board. All trustees are checked from the Disclosure and Barring Services (DBS) and that they have not been previously disqualified from being a trustee.

FINANCIAL REVIEW

In the year under consideration, we achieved an income of £75,974. Generated mainly from membership subscriptions. This is an increase of 17% compared to the previous year. Overall expenditure increased by 50%. Due mainly to increased expenditure on training facilities, registration fees, training equipment & team expenses and pitch maintenance. Resulting in an increase in net income of £2,762.

RESERVES POLICY

Unrestricted reserves are freely available to spend on any of the charity's purposes. Reserves have been accumulated over the years to reflect the risks of unplanned closure of the current football grounds, spending commitments and potential cash outflow to ensure continuity of the charity's purpose to serve the local community. This is due to a short-term grounds rental lease agreement, purchase of maintenance engineering vehicle/equipment and medium-term local building plans. In the year under consideration, the charity has an operating reserve of £136,975.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1028215

Principal address
C/o Mr M J Saunders
50 Milton Fields
Chalfont St.Giles
Buckinghamshire
HP8 4EP

Trustees
R Blood (Chair)
M J Saunders MBE (Secretary)
P Thorne
S Cullen

Independent examiner
Emma Baker BSc (Hons) BFP FCA
Baker Accountancy Services
Windmill Farm Business Hub
Bowstridge Lane
Chalfont St Giles
Buckinghamshire HP8 4RG

Approved by order of the board of trustees on 29/3/23 and signed on its behalf by:

M J Saunders
M J Saunders MBE
Secretary

Independent examiner's report to the trustees of Chalfont Saints Activity Group

I report to the charity trustees on my examination of the accounts of the Chalfont Saints Activity Group (the Trust) for the year ended 31 May 2022.

Responsibilities and basis of report

As the charity's trustees 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 2011 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 did not accord with the accounting records; or
3. the accounts did 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.



Emma Baker BSc (Hons) BFP FCA
Baker Accountancy Services
Windmill Farm Business Hub
Bowstridge Lane
Chalfont St Giles
Buckinghamshire
HP8 4RG

Date: 30 March 2023

Statement of Financial Activities
for the Year Ended 31 May 2022

		Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Total Funds 2021
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	2	75,968	-	75,968	63,947
Other trading activities	3	-	-	-	(680)
Investment income	4	6	-	6	12
Total		75,974	-	75,974	63,279
EXPENDITURE ON:					
Raising funds		73,212	-	73,212	35,691
Total		2,762	-	2,762	35,691
Net gains/(losses) on investments		-	-	-	-
NET INCOME/MOVEMENT IN FUNDS		2,762	-	2,762	27,588
RECONCILIATION OF FUNDS					
Total funds brought forward		134,213	-	134,213	106,625
TOTAL FUNDS CARRIED FORWARD		136,975	-	136,975	134,213

Chalfont Saints Activity Group

Balance Sheet at 31 May 2022

		Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Total Funds 2021
FIXED ASSETS					
Tangible assets	6	23,591	-	23,591	7,597
CURRENT ASSETS					
Debtors	7	2,964	-	2,964	-
Cash at bank		111,320	-	111,320	127,456
TOTAL CURRENT ASSETS		114,284	-	114,284	127,456
CREDITORS:					
Amounts falling due within one year	8	(900)	-	(900)	(840)
NET CURRENT ASSETS		113,384	-	113,384	126,616
TOTAL ASSETS LESS CURRENT LIABILITIES		136,975	-	136,975	134,213
TOTAL NET ASSETS		136,975	-	136,975	134,213
FUNDS OF THE CHARITY					
Unrestricted funds	9	136,975	-	136,975	134,213
TOTAL FUNDS		136,975	-	136,975	134,213

The financial statements were approved by the Board of Trustees on29.3.23.....
and were signed on its behalf by:



M J Saunders MBE
Secretary



R Blood
Chair

1. ACCOUNTING POLICIES

1.1 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 2015)', 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 with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

1.2 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 with sufficient reliability.

Grants and donations are only included in the SoFA when the general income recognition criteria are met (FRS102 SORP).

Income from interest, royalties and dividends is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

No material item of deferred income has been included in the accounts.

1.3 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.

The charity has creditors which are measured at settlement amounts less any trade discounts.

1.4 Taxation

The charity is exempt from tax on its charitable activities.

1.5 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, where applicable.

1. ACCOUNTING POLICIES (continued)

1.6 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.

1.7 Depreciation policy

Tangible assets are depreciated using the following method:

Equipment 25% straight line. Plant 20% straight line.

The addition of assets is recorded at the date of acquisition and depreciation is recorded from the first full year of asset use.

2. ANALYSIS OF DONATIONS AND LEGACIES

	2022 £	2021 £
Playing fees inc. Gift Aid	55,686	47,990
Pitch Hire	4,360	1,510
Grants & Donations (see below)	15,922	14,447
	<hr/>	<hr/>
	75,968	63,947
	<hr/>	<hr/>

ANALYSIS OF RECEIPTS OF GRANTS

	2022 £	2021 £
Football Foundation grant	11,920	12,722
Donations	4,002	1,725
	<hr/>	<hr/>
	15,922	14,447
	<hr/>	<hr/>

3. OTHER TRADING ACTIVITIES

	2022 £	2021 £
Fundraising & shirt/badge sale	-	(680)
	<hr/>	<hr/>
	-	(680)
	<hr/>	<hr/>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2022

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	6	12
	<hr/>	<hr/>
	6	12
	<hr/>	<hr/>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2022 nor for the year ended 31 May 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2022 nor for the year ended 31 May 2021.

6. TANGIBLE ASSETS

	Computer £	Fixtures & Fittings £	Total £
Cost			
At 1 June 2021	699	6,898	7,597
Additions in year	-	17,514	17,514
At 31 May 2022	699	24,412	25,111
Depreciation and impairment			
At 1 June 2021	-	-	-
Depreciation in Year	140	1,380	1,520
At 31 May 2022	140	1,380	1,520
Carrying amount			
At 1 June 2021	699	6,898	7,597
At 31 May 2022	559	23,032	23,591

Notes to the Financial Statements - continued
for the Year Ended 31 May 2022

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors & prepayments	2,964	-

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	-	-
Accruals	900	840
	900	840

9. MOVEMENT IN FUNDS

	At 01.06.21	Net movement in funds	At 31.05.22
	£	£	£
Unrestricted funds			
General fund	134,213	2,762	136,975
TOTAL FUNDS	134,213	2,762	136,975

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	75,974	(73,212)	2,762
TOTAL FUNDS	75,974	(73,212)	2,762

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 01.06.20 £	Net movement in funds £	At 31.5.21 £
Unrestricted funds			
General fund	106,625	27,588	134,213
TOTAL FUNDS	<u>106,625</u>	<u>27,588</u>	<u>134,213</u>

Comparative net movement in funds (2021), included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	63,279	(35,691)	27,588
TOTAL FUNDS	<u>63,279</u>	<u>(35,691)</u>	<u>27,588</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2022.

Chalfont Saints Activity Group

Detailed Statement of Financial Activities
for the Year Ended 31 May 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Playing fees inc. Gift Aid	55,686	47,990
Pitch Hire	4,360	1,510
Grants & Donations	15,922	14,447
	<hr/> 75,968	<hr/> 63,947
Other trading activities		
Fundraising & shirt/badge sale	-	(680)
Satellite Club & Canteen	-	-
	<hr/> -	<hr/> (680)
Investment income		
Deposit account interest	6	12
	<hr/> 6	<hr/> 12
Other income		
Gain on sale of tangible fixed assets	-	-
	<hr/> -	<hr/> -
Total incoming resources	75,974	63,279
 Raising donations and legacies		
Training faculties	22,530	8,099
Registration fees	2,837	410
Colony rent & electricity	10,843	10,507
Team expenses, referees and fines	7,060	2,468
Kit, footballs and training equipment	8,889	2,636
Pitch maintenance	9,392	3,406
Bank charges	778	749
Car parking	2,385	1,200
	<hr/> 64,714	<hr/> 29,475
Other trading activities		
Presentation day expenses	3,026	836
Printing, postage, telephone and copying	33	124
Insurance	127	1,348
Course fees	1,035	-
Accountancy	900	840
Carried forward	5,121	3,148

Chalfont Saints Activity Group

Detailed Statement of Financial Activities
for the Year Ended 31 May 2022

	2022 £	2021 £
Other trading activities		
<i>Brought forward</i>	5,121	3,148
Sundries	612	204
Covid Expenses	-	1,667
Charity Donations	500	250
Software license	745	947
Depreciation	1,520	-
	<hr/> 8,498	<hr/> 6,216
Total resources expended	73,212	35,691
	<hr/>	<hr/>
Net income	<hr/> 2,762	<hr/> 27,588