

HARVESTERS FOOTBALL CLUB

England & Wales · Charity number 1063762

Details

Status Registered

Legal form Other

Registered 1997-08-04

Register [View on the Charity Commission register](#)

Contact

Address Ard Maca
Sleapshyde
Smallford
St. Albans
Hertfordshire
AL4 0SE

Phone 07469718730

Email club.secretary@harvestersfc.co.uk

Website www.harvestersfc.com

Activities

Objects: TO ADVANCE THE EDUCATION OF CHILDREN IN FULL TIME PRIMARY AND SECONDARY EDUCATION IN HERTFORDSHIRE BY PROVIDING FACILITIES AND OPPORTUNITIES FOR THE PLAYING OF FOOTBALL SO AS TO PROMOTE AND ENCOURAGE THE PHYSICAL DEVELOPMENT OF SUCH CHILDREN.

Activities: Runs 34 boys football teams ranging from the ages of 7 to 18, 7 girls teams ranging from the ages of 8 to 17 and a senior walking football team.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People

Geography

- **Area of benefit:** HERTFORDSHIRE
- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£244,193	£313,127	-	-
2024-05-31	£244,832	£274,521	-	-
2023-05-31	£247,174	£245,052	-	-
2022-05-31	£269,784	£211,976	-	-
2021-05-31	£271,432	£187,961	-	-

Trustees

Name	Role	Appointed
Andrew Cooper		2022-09-01
Andrew Derrick Parker		2021-01-31
David Ede		2021-09-19
Mark Peter Kelly Mr		2020-06-01
Samantha Jacobs		2022-06-01

HARVESTERS FOOTBALL CLUB

England & Wales - Charity number 1063762

Accounts

Trustees' Report and
Unaudited Financial Statements for the Year Ended 31 May 2025
for
Harvesters Football Club

Gravita Essex Limited
Chartered Certified Accountants
Treviot House
186-192 High Road
Ilford
Essex
IG1 1LR

Harvesters Football Club

Contents of the Financial Statements
for the Year Ended 31 May 2025

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Harvesters Football Club
Trustees' Report
for the Year Ended 31 May 2025

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

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

This year, the club continued to deliver a full calendar of footballing and community activities. While the year presented financial and operational challenges, significant progress was made in maintaining and improving club facilities, ensuring the long term sustainability of the club for its members and the wider community. Key investments included improvements to pitches, the all weather surface and car parking facilities.

Looking ahead, the club remains committed to broadening its reach through inclusivity focused football initiatives. These efforts aim to ensure that players of all abilities, backgrounds, and communities feel welcome and have the opportunity to participate, further strengthening our position as a hub for grassroots football and community connection.

From a financial perspective, the year was challenging, with income below budget and expenditure above expectations. Subscription income remained the club's primary source of revenue, although overall receipts were lower than forecast. Cost pressures were driven by higher football operations, equipment, and facilities expenditure, much of which represented planned investment in the club's infrastructure. Despite reporting an operational loss for the year, the club continues to maintain prudent reserves and remains in a stable financial position.

The trustees believe that these investments, although impacting short term results, will support the long term delivery of the club's charitable objectives. The trustees continue to review opportunities to diversify income streams, including sponsorship and fundraising, while carefully managing costs in the context of ongoing inflationary pressures.

The club continues to flourish as a key community asset on the east side of St Albans, supporting hundreds of players across boys' and girls' football. The trustees would like to thank the many parents, volunteers, coaches, and committee members whose time and commitment underpin the success and sustainability of Harvesters Football Club.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives shall be to provide facilities, promote the game of Association Football, to arrange matches and social activities for its members, and community participation in the same.

The club is determined to provide football development for all. We believe we play a key role in the local community and providing excellent coaching and the opportunity to play competitive matches irrespective of gender, ability or background is vitally important to meet our social responsibilities and to the future growth and success of the club.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Over the past year, the charity delivered a range of football activities that engaged diverse members of the local community in both physical and social pursuits. These initiatives, now embedded in our regular operations, continue to play a vital role in promoting community well-being. Looking to the future, we are excited to further expand our offerings by introducing inclusive football initiatives. These programs will aim to ensure that individuals of all abilities and backgrounds can participate, aligning with our commitment to making football accessible to everyone in our community.

Soccer schools were run during holiday periods attracting attendance from local youngsters who had the opportunity to improve their football skills by working with the club's qualified coaching team.

Harvesters Football Club

Trustees' Report for the Year Ended 31 May 2025

FINANCIAL REVIEW

Financial Performance

For the year ended 31 May 2025, total income amounted to approximately £258,000. Subscription income remained the largest income stream at approximately £162,000. Other significant income sources included pitch hire, sponsorship, and fundraising activities.

Total expenditure for the year was approximately £300,000. The most significant areas of spend related to football operations, kit and equipment, and facilities costs.

This operating loss was a determined effort by the Trustees to invest in the future of the club, by making substantial commitments to ensure the pitches, facilities and infrastructure are well maintained and fit for the long-term use and future of Harvesters Football Club.

Looking ahead, the Trustees are focused on ensuring operational sustainability, mitigating the impact of rising operational costs, and managing a sufficient reserve level to enable the club to deliver on its charitable objectives.

Reserves policy

The club manages its reserves to ensure that it can meet its ongoing obligations and maintain its facilities at Smallford. The trustees aim to retain sufficient cash to fund asset replacement as required and to ensure that unrestricted reserves do not fall below approximately one quarter of annual operating costs.

While reserves reduced during the year, the trustees consider the level of reserves to remain appropriate to support the club's activities and manage future risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The trust is a registered charity, number 1063762, and is constituted under a constitution adopted on 22nd June 1997, updated in March 2022.

Organisational structure

The number of trustees shall be not less than two but (unless otherwise determined by ordinary resolution) shall not be subject to any maximum provided always Harvesters Football Club (or any successor body) shall be entitled to nominate the number of people specified opposite its name to be trustees.

Induction and training of new trustees

The trustee responsible for compliance briefs new trustees on their legal obligations under charity and company law; the content of the Memorandum and Articles of Association; the decision making processes; the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

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 in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1063762

Principal address
c/o J. Holmes, Finance Officer
13 Oakhill Drive
Welwyn
Hertfordshire
AL6 9NW

Trustees
M Kelly
A D Parker
D Ede Trustee
S Jacobs Trustee
A Cooper

Harvesters Football Club

Trustees' Report
for the Year Ended 31 May 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Gravita Essex Limited
Chartered Certified Accountants
Treviot House
186-192 High Road
Ilford
Essex
IG1 1LR

Approved by order of the board of trustees on 12 March 2026 and signed on its behalf by:

M Kelly - Trustee

Independent Examiner's Report to the Trustees of
Harvesters Football Club

Independent examiner's report to the trustees of Harvesters Football Club

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

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.

Jay Gandesha FCCA

Gravita Essex Limited
Chartered Certified Accountants
Treviot House
186-192 High Road
Ilford
Essex
IG1 1LR

13 March 2026

Harvesters Football Club

Statement of Financial Activities
for the Year Ended 31 May 2025

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		203,959	(2,064)	201,895	210,607
Other trading activities	2	40,951	-	40,951	32,242
Investment income	3	1,032	315	1,347	1,983
Total		<u>245,942</u>	<u>(1,749)</u>	<u>244,193</u>	<u>244,832</u>
EXPENDITURE ON					
Charitable activities					
Smallford expenses		-	5,688	5,688	7,282
Other expenditure					
		<u>307,274</u>	<u>165</u>	<u>307,439</u>	<u>267,239</u>
Total		<u>307,274</u>	<u>5,853</u>	<u>313,127</u>	<u>274,521</u>
NET INCOME/(EXPENDITURE)		(61,332)	(7,602)	(68,934)	(29,689)
RECONCILIATION OF FUNDS					
Total funds brought forward		271,558	47,642	319,200	348,889
TOTAL FUNDS CARRIED FORWARD		<u><u>210,226</u></u>	<u><u>40,040</u></u>	<u><u>250,266</u></u>	<u><u>319,200</u></u>

The notes form part of these financial statements

Harvesters Football Club

Balance Sheet
31 May 2025

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	6	118,590	10,974	129,564	148,909
CURRENT ASSETS					
Debtors	7	21,707	-	21,707	21,870
Cash at bank and in hand		90,467	29,066	119,533	159,440
		<u>112,174</u>	<u>29,066</u>	<u>141,240</u>	<u>181,310</u>
CREDITORS					
Amounts falling due within one year	8	(20,538)	-	(20,538)	(11,019)
		<u>91,636</u>	<u>29,066</u>	<u>120,702</u>	<u>170,291</u>
NET CURRENT ASSETS					
		<u>210,226</u>	<u>40,040</u>	<u>250,266</u>	<u>319,200</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>210,226</u>	<u>40,040</u>	<u>250,266</u>	<u>319,200</u>
NET ASSETS					
		<u>210,226</u>	<u>40,040</u>	<u>250,266</u>	<u>319,200</u>
FUNDS	9				
Unrestricted funds				210,226	271,558
Restricted funds				40,040	47,642
TOTAL FUNDS				<u>250,266</u>	<u>319,200</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12 March 2026 and were signed on its behalf by:

M Kelly - Trustee

Notes to the Financial Statements
for the Year Ended 31 May 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

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.

All weather pitch	- Straight line over 35 years
	- Straight line over 10 years
Improvements to premises	- Straight line over 20 years
Plant and machinery	- 25% reducing balance

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.

The restricted funds are as follows:

All Weather Pitch was capitalised and being depreciated over the years.

	Mark Lindgren Memorial Funds	All Weather Pitch	Total 2025
Balance at 01 June 2024	30,980	16,662	47,642
Donations or Grants received	315	0	315
Expenditure	(2,229)	(5,688)	(7,917)
Balance at 31 May 2025	29,066	10,974	40,040

2. OTHER TRADING ACTIVITIES

	2025 £	2024 £
Sponsorships	12,552	9,274
Hire of facilities	28,399	22,968
	<u>40,951</u>	<u>32,242</u>

Harvesters Football Club

Notes to the Financial Statements - continued
for the Year Ended 31 May 2025

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>1,347</u>	<u>1,983</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

Trustees' expenses

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	212,100	(1,493)	210,607
Other trading activities	32,242	-	32,242
Investment income	<u>1,618</u>	<u>365</u>	<u>1,983</u>
Total	<u>245,960</u>	<u>(1,128)</u>	<u>244,832</u>
EXPENDITURE ON			
Charitable activities			
Smallford expenses	1,229	6,053	7,282
Other expenditure			
	<u>266,969</u>	<u>270</u>	<u>267,239</u>
Total	<u>268,198</u>	<u>6,323</u>	<u>274,521</u>
NET INCOME/(EXPENDITURE)			
Transfers between funds	<u>614</u>	<u>(614)</u>	<u>-</u>
Net movement in funds	(21,624)	(8,065)	(29,689)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>293,182</u>	<u>55,707</u>	<u>348,889</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>271,558</u></u>	<u><u>47,642</u></u>	<u><u>319,200</u></u>

Harvesters Football Club

Notes to the Financial Statements - continued
for the Year Ended 31 May 2025

6. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	All weather pitch £	Totals £
COST				
At 1 June 2024	133,670	73,339	370,069	577,078
Additions	-	5,162	-	5,162
At 31 May 2025	<u>133,670</u>	<u>78,501</u>	<u>370,069</u>	<u>582,240</u>
DEPRECIATION				
At 1 June 2024	71,231	52,798	304,140	428,169
Charge for year	6,682	3,926	13,899	24,507
At 31 May 2025	<u>77,913</u>	<u>56,724</u>	<u>318,039</u>	<u>452,676</u>
NET BOOK VALUE				
At 31 May 2025	<u>55,757</u>	<u>21,777</u>	<u>52,030</u>	<u>129,564</u>
At 31 May 2024	<u>62,439</u>	<u>20,541</u>	<u>65,929</u>	<u>148,909</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	2,725	1,965
Prepayments and accrued income	18,982	19,905
	<u>21,707</u>	<u>21,870</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	4,867	1,934
Other creditors	15,671	9,085
	<u>20,538</u>	<u>11,019</u>

9. MOVEMENT IN FUNDS

	At 1/6/24 £	Net movement in funds £	At 31/5/25 £
Unrestricted funds			
General fund	271,558	(61,332)	210,226
Restricted funds			
General fund restricted	47,642	(7,602)	40,040
TOTAL FUNDS	<u>319,200</u>	<u>(68,934)</u>	<u>250,266</u>

Harvesters Football Club

Notes to the Financial Statements - continued
for the Year Ended 31 May 2025

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	245,942	(307,274)	(61,332)
Restricted funds			
General fund restricted	(1,749)	(5,853)	(7,602)
TOTAL FUNDS	<u>244,193</u>	<u>(313,127)</u>	<u>(68,934)</u>

Comparatives for movement in funds

	At 1/6/23 £	Net movement in funds £	Transfers between funds £	At 31/5/24 £
Unrestricted funds				
General fund	293,182	(22,238)	614	271,558
Restricted funds				
General fund restricted	55,707	(7,451)	(614)	47,642
TOTAL FUNDS	<u>348,889</u>	<u>(29,689)</u>	<u>-</u>	<u>319,200</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	245,960	(268,198)	(22,238)
Restricted funds			
General fund restricted	(1,128)	(6,323)	(7,451)
TOTAL FUNDS	<u>244,832</u>	<u>(274,521)</u>	<u>(29,689)</u>

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

	At 1/6/23 £	Net movement in funds £	Transfers between funds £	At 31/5/25 £
Unrestricted funds				
General fund	293,182	(83,570)	614	210,226
Restricted funds				
General fund restricted	55,707	(15,053)	(614)	40,040
TOTAL FUNDS	<u>348,889</u>	<u>(98,623)</u>	<u>-</u>	<u>250,266</u>

Harvesters Football Club

Notes to the Financial Statements - continued
for the Year Ended 31 May 2025

9. MOVEMENT IN FUNDS - continued

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	491,902	(575,472)	(83,570)
Restricted funds			
General fund restricted	(2,877)	(12,176)	(15,053)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>489,025</u>	<u>(587,648)</u>	<u>(98,623)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2025.

Harvesters Football Club

Detailed Statement of Financial Activities
for the Year Ended 31 May 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	684	5,678
Gift aid	15,661	18,757
Training & Summer Camps	1,180	-
Grants	1,900	4,878
Subscriptions	160,007	154,592
Tournament & Cup Finals	2,214	3,388
Presentation day income	2,542	5,947
Kiosk income	17,707	17,367
	<u>201,895</u>	<u>210,607</u>
Other trading activities		
Sponsorships	12,552	9,274
Hire of facilities	28,399	22,968
	<u>40,951</u>	<u>32,242</u>
Investment income		
Deposit account interest	1,347	1,983
	<u>1,347</u>	<u>1,983</u>
Total incoming resources	244,193	244,832
EXPENDITURE		
Charitable activities		
Rent	3,900	3,960
Rates and water	132	183
Insurance	2,362	3,217
Light and heat	10,014	9,346
Telephone	361	337
Postage and stationery	677	459
Advertising	9,216	433
Sundries	2,155	6,851
Repairs and maintenance	4,865	5,157
Fines	533	505
Match expenses	91,433	84,136
Football Development	43,890	49,262
Presentation evening	6,054	6,024
Registrations	1,089	2,427
Kit and equipment	44,739	17,717
Management and administration	62,895	52,862
Donations	-	100
Depreciation of improvements to property	6,682	6,682
Depreciation of plant & machinery	3,926	6,847
Depreciation of all weather pitch	13,899	13,899
	<u>308,822</u>	<u>270,404</u>
Support costs		
Finance		
Bank charges	4,305	4,117

This page does not form part of the statutory financial statements

Harvesters Football Club

Detailed Statement of Financial Activities
for the Year Ended 31 May 2025

	2025 £	2024 £
Total resources expended	<u>313,127</u>	<u>274,521</u>
Net expenditure	<u>(68,934)</u>	<u>(29,689)</u>

Gravita Essex Limited
Treviot House
186-192 High Road
Ilford
Essex
IG1 1LR

Dated: 12 March 2026

Harvesters Football Club
c/o J. Holmes, Finance Officer
13 Oakhill Drive
Welwyn
AL6 9NW

Dear Sirs

During the course of the preparation of your accounts for the year ended 31 May 2025, the following representations were made to us by the management and Trustees. Please read these representations carefully and if you agree with our understanding please sign and return the original copy of this letter to us as confirmation of this.

Representation

1. You acknowledged as Trustees your responsibility for making accurate representations to us and for the accounts which we have prepared for the company.
2. You acknowledged as Trustees your responsibilities under the Companies Act 2006 for preparing accounts which give a true and fair view of the state of the company's affairs as at year ended 31 May 2025 and of the results of its operations for the year then ended; such responsibilities being set out on the balance sheet of the unaudited financial statements. You acknowledged the responsibility under S423 of the Companies Act 2006 to send a copy of the annual accounts to every member of the company.
3. You confirmed that all accounting records had been made available to us for the purpose of preparing the company's accounts and that all the transactions undertaken by the company had been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and shareholders' meetings, had been made available to us.
4. You confirmed all income, expenditure, assets and liabilities have been completely and accurately recorded in the accounts and the accounting records. You acknowledged that we are not bound to enquire into such matters. In particular, you confirm that the figures for turnover and gross

assets are not understated and that the company is therefore entitled to the audit exemptions available to certain small companies.

5. You confirmed that the company had no liabilities, contingent liabilities or guarantees to third parties other than those disclosed in the accounts.
6. You confirmed that there have been no events since the balance sheet date which required disclosing or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts. Should further material events occur which may necessitate revision of the figures included in the unaudited financial statements or the inclusion of a note thereto, you will advise us accordingly.
7. You confirmed you have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the unaudited financial statements.
8. You confirmed the company has satisfactory title to all assets and there are no liens or encumbrances on the assets except for those disclosed in the unaudited financial statements.
9. You confirmed that the company has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for Trustees, nor to guarantee or provide security for such matters, except as disclosed in the accounts.
10. You confirmed that the related party relationships and transactions disclosed in the accounts are a complete list of such relationships and transactions and that you are not aware of any further related parties or transactions.
11. You confirmed that the company has not contracted for any capital expenditure other than as disclosed in the accounts.
12. You confirmed that there are no companies associated with this company for tax purposes.

You understand that companies are associated for tax purposes if they are under the control of the same person or persons. You also understand that for this purpose a person might be treated as one and the same person as: a close relative; a business partner; a trustee of a settlement of which the person or a relative was the settlor; and any company in which any of these is also a shareholder.

13. You confirmed you are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the entity conducts its business and which are central to the entity's ability to conduct its business, namely Charities Act 2011 (specify relevant rules and regulations), except as explained to us and as disclosed in the accounts. You confirmed the company has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance and there exist no claims against the company, either by employees or other third parties and the company has adequate insurance cover for all consequences

14. You confirmed that having considered your expectations and intentions for the next twelve months and the availability of working capital, current and future sources of financial support, the company is a going concern and will continue to be so for the next twelve months. You believe that no further disclosures relating to the company's ability to continue as a going concern need to be made in the unaudited financial statements.
15. You confirmed there are no specific representations made to us during the course of preparing your accounts relating to year ended 31 May 2025.

We confirm that we have read and understood the contents of this letter and agree that it accurately reflects the representations made to you by the Trustees during the course of preparing the company's accounts.

Yours faithfully

for and on behalf of:

Harvesters Football Club

.....
J Holmes (Director)

**MINUTES OF A MEETING OF THE TRUSTEES OF
HARVESTERS FOOTBALL CLUB**

HELD AT

C/O J. HOLMES, FINANCE OFFICER, 13 OAKHILL DRIVE, WELWYN, AL6 9NW

ON

12 MARCH 2026

PRESENT:

**M KELLY (DIRECTOR)(IN THE CHAIR)
A COOPER
A D PARKER
D EDE
S JACOBS**

Short Notice All the Trustees of the Company entitled to attend and to vote at meetings being present, IT WAS RESOLVED that short notice of this meeting be and it is hereby accepted and that those present sign these minutes accordingly.

Notice Convening the Meeting IT WAS RESOLVED that the notice convening the meeting be and it is hereby taken as read.

Trustees' Report and Accounts IT WAS RESOLVED that the Trustees' Report and the accounts for the year ended 31 May 2025 and the Director's Emoluments shown in them, be and they are hereby approved.

General Meeting IT WAS NOTED and agreed that under the Companies Act 2006, no Annual General Meeting's is necessary and as a result no meeting will be called or held.

Closure The above minutes were read and approved and signed by those present as a true record.

Date: 12 March 2026

M KELLY
Chairman

HARVESTERS FOOTBALL CLUB

England & Wales - Charity number 1063762

Accounts

Trustees' Report and
Unaudited Financial Statements for the Year Ended 31 May 2024
for
Harvesters Football Club

Gravita Essex Limited
Chartered Certified Accountants
Treviot House
186-192 High Road
Ilford
Essex
IG1 1LR

Harvesters Football Club

Contents of the Financial Statements
for the Year Ended 31 May 2024

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Harvesters Football Club

Trustees' Report for the Year Ended 31 May 2024

The trustees present their report with the financial statements of the charity for the year ended 31 May 2024. 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).

The trustees present their report with the financial statements of the charity for the year ended 31 May 2024. 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).

This year, the club successfully delivered a full calendar of activities, marking a significant milestone in our return to a vibrant schedule. Highlights included our end-of-season celebration event and the WFL League Finals Day, both of which showcased our excellent facilities and provided outstanding opportunities for engagement with our members and the wider football community.

Looking ahead, the club is committed to broadening its reach by introducing inclusivity-focused football initiatives. These efforts aim to ensure that players of all abilities, backgrounds, and communities feel welcome and have the opportunity to participate, further strengthening our position as a hub for grassroots football and community connection.

From a financial perspective the club has been able to retain membership subscriptions and the number of teams has remained largely in line with previous years. It is critical for financial stability that the subscriptions remain strong as a large proportion of our cost base is fixed cost, including the purchase of kit for all members and ground maintenance costs. High levels of inflation over the last few years have led to increased costs for the club. To mitigate the financial impact, the club have looked to introduce new sponsorship and grant opportunities where possible. The reserves policy has also been reviewed to ensure there is enough liquidity within the club to continue to operate regardless of any possibility of disruption of activity. The Trustees are now looking forward to see how the club can evolve in the future and continue to develop and work towards our charitable objectives.

The financial results for the club are strong. Following losses made in recent years, the sustained effort to secure sponsorship income and manage costs has enabled a significant surplus to be made which will help increase the asset replacement fund and provide contingency against unexpected future cost commitments as well as other investment opportunities.

The club continues to flourish, with a growing membership of over 500 players, including both boys and girls, solidifying its role as a vital community asset on the east side of St Albans. The invaluable contributions of parents remain central to the club's success, with many volunteering their time to manage teams, take on administrative responsibilities, and serve on the Trustee committee.

The trustees would like to thank all of those involved in the running of the Harvesters for giving their time and commitment to what is a major community asset. The Trustees extend their heartfelt gratitude to everyone involved in the running of Harvesters. Your dedication, time, and unwavering commitment have been instrumental in sustaining and growing what is truly a cornerstone of our community. The collective efforts of our volunteers, staff and parents ensure that Harvesters continues to thrive as a vital community asset, fostering connection, development, and a love for football.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects ("the objects") shall be to provide facilities, promote the game of Association Football, to arrange matches and social activities for its members, and community participation in the same.

The club is determined to provide football development for all. We believe we play a key role in the local community and providing excellent coaching and the opportunity to play competitive matches irrespective of gender, ability or background is vitally important to meet our social responsibilities and to the future growth and success of the club.

Harvesters Football Club
Trustees' Report
for the Year Ended 31 May 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Over the past year, the charity delivered a range of activities that engaged diverse members of the local community in both physical and social pursuits. These initiatives, now embedded in our regular operations, continue to play a vital role in promoting community well-being. Looking to the future, we are excited to expand our offerings by introducing inclusive football initiatives. These programs will aim to ensure that individuals of all abilities and backgrounds can participate, aligning with our commitment to making football accessible to everyone in our community.

Over the past year the charity ran a number of activities involving the diverse members of the local community in physical and social activities, these will continue as part of business as usual. Soccer schools were run during holiday periods attracting attendance from local youngsters who had the opportunity to improve their football skills by working with the club's qualified coaching team.

FINANCIAL REVIEW

Reserves policy

Following the excellent running of Harvesters Football Club by previous generations of Trustees and management, we are in the position to have our own dedicated ground at Smallford. The club manages its reserves to ensure assets associated with maintaining the site can be replaced when they fall due.

The club will continue to be managed to ensure cash is retained in line with the depreciation charge in the accounts to continue to maintain reserves. The Trustees are also committed to ensure cash reserves never drop below one quarter of annual costs.

Following a number of years of recording a financial loss, the club has returned a significant profit in the year resulting in the club being in strong financial position despite the expenditure on the All-Weather Pitch.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The trust is a registered charity, number 1063762, and is constituted under a constitution adopted on 22nd June 1997, updated in March 2022.

Organisational structure

The number of trustees shall be not less than two but (unless otherwise determined by ordinary resolution) shall not be subject to any maximum provided always Harvesters Football Club (or any successor body) shall be entitled to nominate the number of people specified opposite its name to be trustees.

Induction and training of new trustees

The trustee responsible for compliance briefs new trustees on their legal obligations under charity and company law; the content of the Memorandum and Articles of Association; the decision making processes; the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

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 in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1063762

Principal address
c/o J. Holmes, Finance Officer
13 Oakhill Drive
Welwyn
Hertfordshire
AL6 9NW

Harvesters Football Club

Trustees' Report
for the Year Ended 31 May 2024

Trustees
M Kelly
A D Parker
D Ede Trustee
S Jacobs Trustee
A Cooper

Independent Examiner
Gravita Essex Limited
Chartered Certified Accountants
Treviot House
186-192 High Road
Ilford
Essex
IG1 1LR

Approved by order of the board of trustees on and signed on its behalf by:

.....
M Kelly - Trustee

Independent Examiner's Report to the Trustees of
Harvesters Football Club

Independent examiner's report to the trustees of Harvesters Football Club

I report to the charity trustees on my examination of the accounts of Harvesters Football Club (the Trust) for the year ended 31 May 2024.

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.

Jay Gandesha FCCA

Gravita Essex Limited
Chartered Certified Accountants
Treviot House
186-192 High Road
Ilford
Essex
IG1 1LR

Date:

Harvesters Football Club

Statement of Financial Activities
for the Year Ended 31 May 2024

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		212,100	(1,493)	210,607	212,906
Other trading activities	2	32,242	-	32,242	33,782
Investment income	3	1,618	365	1,983	486
Total		<u>245,960</u>	<u>(1,128)</u>	<u>244,832</u>	<u>247,174</u>
EXPENDITURE ON					
Raising funds		-	-	-	487
Charitable activities					
Smallford expenses		1,229	6,053	7,282	20,028
Other expenditure					
		<u>266,969</u>	<u>270</u>	<u>267,239</u>	<u>224,537</u>
Total		<u>268,198</u>	<u>6,323</u>	<u>274,521</u>	<u>245,052</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	9	(22,238) 614	(7,451) (614)	(29,689) -	2,122 -
Net movement in funds		<u>(21,624)</u>	<u>(8,065)</u>	<u>(29,689)</u>	<u>2,122</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		293,182	55,707	348,889	346,767
TOTAL FUNDS CARRIED FORWARD		<u><u>271,558</u></u>	<u><u>47,642</u></u>	<u><u>319,200</u></u>	<u><u>348,889</u></u>

The notes form part of these financial statements

Harvesters Football Club

Balance Sheet
31 May 2024

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	6	132,247	16,662	148,909	169,816
CURRENT ASSETS					
Debtors	7	21,870	-	21,870	19,681
Cash at bank and in hand		128,460	30,980	159,440	194,276
		<u>150,330</u>	<u>30,980</u>	<u>181,310</u>	<u>213,957</u>
CREDITORS					
Amounts falling due within one year	8	(11,019)	-	(11,019)	(34,884)
NET CURRENT ASSETS		<u>139,311</u>	<u>30,980</u>	<u>170,291</u>	<u>179,073</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>271,558</u>	<u>47,642</u>	<u>319,200</u>	<u>348,889</u>
NET ASSETS		<u>271,558</u>	<u>47,642</u>	<u>319,200</u>	<u>348,889</u>
FUNDS					
Unrestricted funds	9			271,558	293,182
Restricted funds				47,642	55,707
TOTAL FUNDS				<u>319,200</u>	<u>348,889</u>

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

.....
M Kelly - Trustee

Notes to the Financial Statements
for the Year Ended 31 May 2024

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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

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.

All weather pitch	- Straight line over 35 years
	- Straight line over 10 years
Improvements to premises	- Straight line over 20 years
Plant and machinery	- 25% reducing balance

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.

The restricted funds are as follows:

All Weather Pitch was capitalised and being depreciated over the years.

	Mark Lindgren Memorial Funds	All Weather Pitch	Total 2024
Balance at 01 June 2023	32,379	22,351	54,730
Donations or Grants received	465	0	465
Expenditure	(1,863)	(5,689)	(7,552)
Balance at 31 May 2024	30,980	16,662	47,642

Harvesters Football Club

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Sponsorships	9,274	8,917
Hire of facilities	22,968	24,865
	<u>32,242</u>	<u>33,782</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>1,983</u>	<u>486</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2024 nor for the year ended 31 May 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2024 nor for the year ended 31 May 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	212,906	-	212,906
Other trading activities	33,782	-	33,782
Investment income	<u>486</u>	<u>-</u>	<u>486</u>
Total	<u>247,174</u>	<u>-</u>	<u>247,174</u>
EXPENDITURE ON			
Raising funds	487	-	487
Charitable activities			
Smallford expenses	14,340	5,688	20,028
Other expenditure			
	<u>224,537</u>	<u>-</u>	<u>224,537</u>
Total	<u>239,364</u>	<u>5,688</u>	<u>245,052</u>
NET INCOME/(EXPENDITURE)	7,810	(5,688)	2,122
RECONCILIATION OF FUNDS			
Total funds brought forward	285,372	61,395	346,767
TOTAL FUNDS CARRIED FORWARD	<u>293,182</u>	<u>55,707</u>	<u>348,889</u>

Harvesters Football Club

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

6. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	All weather pitch £	Totals £
COST				
At 1 June 2023	133,670	66,819	370,069	570,558
Additions	-	6,520	-	6,520
At 31 May 2024	<u>133,670</u>	<u>73,339</u>	<u>370,069</u>	<u>577,078</u>
DEPRECIATION				
At 1 June 2023	64,549	45,952	290,241	400,742
Charge for year	6,682	6,846	13,899	27,427
At 31 May 2024	<u>71,231</u>	<u>52,798</u>	<u>304,140</u>	<u>428,169</u>
NET BOOK VALUE				
At 31 May 2024	<u>62,439</u>	<u>20,541</u>	<u>65,929</u>	<u>148,909</u>
At 31 May 2023	<u>69,121</u>	<u>20,867</u>	<u>79,828</u>	<u>169,816</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	1,965	5,490
Prepayments and accrued income	19,905	14,191
	<u>21,870</u>	<u>19,681</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	1,934	6,599
Other creditors	9,085	28,285
	<u>11,019</u>	<u>34,884</u>

9. MOVEMENT IN FUNDS

	At 1.6.23 £	Net movement in funds £	Transfers between funds £	At 31.5.24 £
Unrestricted funds				
General fund	293,182	(22,238)	614	271,558
Restricted funds				
General fund restricted	55,707	(7,451)	(614)	47,642
TOTAL FUNDS	<u>348,889</u>	<u>(29,689)</u>	<u>-</u>	<u>319,200</u>

Harvesters Football Club

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	245,960	(268,198)	(22,238)
Restricted funds			
General fund restricted	(1,128)	(6,323)	(7,451)
TOTAL FUNDS	<u>244,832</u>	<u>(274,521)</u>	<u>(29,689)</u>

Comparatives for movement in funds

	At 1.6.22 £	Net movement in funds £	At 31.5.23 £
Unrestricted funds			
General fund	285,372	7,810	293,182
Restricted funds			
General fund restricted	61,395	(5,688)	55,707
TOTAL FUNDS	<u>346,767</u>	<u>2,122</u>	<u>348,889</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	247,174	(239,364)	7,810
Restricted funds			
General fund restricted	-	(5,688)	(5,688)
TOTAL FUNDS	<u>247,174</u>	<u>(245,052)</u>	<u>2,122</u>

Harvesters Football Club

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

9. MOVEMENT IN FUNDS - continued

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

	At 1.6.22 £	Net movement in funds £	Transfers between funds £	At 31.5.24 £
Unrestricted funds				
General fund	285,372	(14,428)	614	271,558
Restricted funds				
General fund restricted	61,395	(13,139)	(614)	47,642
TOTAL FUNDS	<u>346,767</u>	<u>(27,567)</u>	<u>-</u>	<u>319,200</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	493,134	(507,562)	(14,428)
Restricted funds			
General fund restricted	(1,128)	(12,011)	(13,139)
TOTAL FUNDS	<u>492,006</u>	<u>(519,573)</u>	<u>(27,567)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2024.

Harvesters Football Club

Detailed Statement of Financial Activities
for the Year Ended 31 May 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,678	588
Gift aid	18,757	24,795
Grants	4,878	7,446
Subscriptions	154,592	157,240
Tournament & Cup Finals	3,388	2,702
Presentation day income	5,947	3,774
Kiosk income	17,367	16,361
	<u>210,607</u>	<u>212,906</u>
Other trading activities		
Sponsorships	9,274	8,917
Hire of facilities	22,968	24,865
	<u>32,242</u>	<u>33,782</u>
Investment income		
Deposit account interest	1,983	486
	<u>1,983</u>	<u>486</u>
Total incoming resources	244,832	247,174
EXPENDITURE		
Other trading activities		
Opening stock	-	487
Charitable activities		
Rent	3,960	3,900
Rates and water	183	560
Insurance	3,217	2,623
Light and heat	9,346	8,544
Telephone	337	331
Postage and stationery	459	260
Advertising	433	1,829
Sundries	6,851	1,821
Repairs and maintenance	5,157	4,431
Fines	505	594
Match expenses	84,136	73,196
Football Development	49,262	40,769
Presentation evening	6,024	5,227
Registrations	2,427	998
Kit and equipment	17,717	27,493
Management and administration	52,862	41,673
Donations	100	-
Depreciation of improvements to property	6,682	6,682
Depreciation of plant & machinery	6,847	6,956
Carried forward	256,505	227,887

This page does not form part of the statutory financial statements

Harvesters Football Club

Detailed Statement of Financial Activities
for the Year Ended 31 May 2024

	2024 £	2023 £
Charitable activities		
Brought forward	256,505	227,887
Depreciation of all weather pitch	13,899	13,899
	<u>270,404</u>	<u>241,786</u>
Support costs		
Finance		
Bank charges	4,117	2,779
	<u>274,521</u>	<u>245,052</u>
Total resources expended		
Net (expenditure)/income	<u>(29,689)</u>	<u>2,122</u>

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HARVESTERS FOOTBALL CLUB

England & Wales - Charity number 1063762

Accounts

**Trustees' Report and
Unaudited Financial Statements for the Year Ended 31 May 2023
for
Harvesters Football Club**

Davis Grant Limited
Chartered Certified Accountants
Treviot House
186-192 High Road
Ilford
Essex
IG1 1LR

Harvesters Football Club

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Harvesters Football Club
Trustees' Report
for the Year Ended 31 May 2023

The trustees present their report with the financial statements of the charity for the year ended 31 May 2023. 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).

This year the club was able to run a full calendar of activity without any of the disruption due to the restrictions resulting from the Covid 19 pandemic that had been seen in the two previous years. We were delighted to be able to hold our end of season celebration event, the WFL league finals day and also a successful open day for members in February. These events enabled us to showcase our excellent facilities whilst offering a fantastic engagement opportunity to our members and the wider football community.

From a financial perspective the club has been able to retain membership subscriptions and the number of teams has remained largely in line with previous years. It is critical for financial stability that the subscriptions remain strong as a large proportion of our cost base is fixed cost, including the purchase of kit for all members and ground maintenance costs. In order to diversify the revenue streams to safeguard the financial security, the club has focused on increasing its sponsorship income, the highlight being the 3 year deal with Hamptons being agreed for c25% of the available shirt sponsorships.

The financial results for the club are strong. Following losses made in recent years, the sustained effort to secure sponsorship income and manage costs has enabled a significant surplus to be made which will help increase the asset replacement fund and provide contingency against unexpected future cost commitments as well as other investment opportunities.

The club continues to thrive with over 500 players, including boys and girls, and forms a vital community asset on the east side of St Albans. Parents continue to provide a key element of support to the club ranging from managing teams, undertaking administration roles and sitting on the Trustee committee. Sandridge council are fully appreciative of the efforts of the club and are very supportive of the club.

The trustees would like to thank all of those involved in the running of the Harvesters for giving their time and commitment to what is a major community asset.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects ("the objects") shall be to provide facilities, promote the game of Association Football, to arrange matches and social activities for its members, and community participation in the same.

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Harvesters Football Club
Trustees' Report
for the Year Ended 31 May 2023

FINANCIAL REVIEW

Reserves policy

Following the excellent running of Harvesters Football Club by previous generations of Trustees and management, we are in the position to have our own dedicated ground at Smallford. The club manages its reserves to ensure assets associated with maintaining the site can be replaced when they fall due.

The club will continue to be managed to ensure cash is retained in line with the depreciation charge in the accounts to continue to maintain reserves. The Trustees are also committed to ensure cash reserves never drop below one quarter of annual costs.

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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 in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1063762

Principal address

c/o J. Holmes, Treasurer
13 Oakhill Drive
Welwyn
Hertfordshire
AL6 9NW

Trustees

M Kelly
A D Parker
D Ede Trustee
S Jacobs Trustee (appointed 1/6/2022)
A Cooper (appointed 1/9/2022)

Harvesters Football Club
Trustees' Report
for the Year Ended 31 May 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Davis Grant Limited
Chartered Certified Accountants
Treviot House
186-192 High Road
Ilford
Essex
IG1 1LR

Approved by order of the board of trustees on and signed on its behalf by:

.....
M Kelly - Trustee

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

Independent examiner's report to the trustees of Harvesters Football Club

I report to the charity trustees on my examination of the accounts of Harvesters Football Club (the Trust) for the year ended 31 May 2023.

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.

Jay Gandesha FCCA

Davis Grant Limited
Chartered Certified Accountants
Treviot House
186-192 High Road
Ilford
Essex
IG1 1LR

Date:

Harvesters Football Club

**Statement of Financial Activities
for the Year Ended 31 May 2023**

	Notes	Unrestricted funds £	Restricted fund £	31/5/23 Total funds £	31/5/22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		212,906	-	212,906	246,349
Other trading activities	2	33,782	-	33,782	23,429
Investment income	3	486	-	486	6
Total		247,174	-	247,174	269,784
EXPENDITURE ON					
Raising funds		487	-	487	(226)
Charitable activities					
Smallford expenses		14,340	5,688	20,028	13,898
Other expenditure					
Total		224,537	-	224,537	198,304
Total		239,364	5,688	245,052	211,976
NET INCOME/(EXPENDITURE)		7,810	(5,688)	2,122	57,808
RECONCILIATION OF FUNDS					
Total funds brought forward		285,372	61,395	346,767	288,959
TOTAL FUNDS CARRIED FORWARD		293,182	55,707	348,889	346,767

The notes form part of these financial statements

Harvesters Football Club

**Balance Sheet
31 May 2023**

	Notes	Unrestricted funds £	Restricted fund £	31/5/23 Total funds £	31/5/22 Total funds £
FIXED ASSETS					
Tangible assets	6	147,465	22,351	169,816	186,266
CURRENT ASSETS					
Stocks	7	-	-	-	487
Debtors	8	19,681	-	19,681	20,173
Cash at bank and in hand		160,920	33,356	194,276	217,072
		<u>180,601</u>	<u>33,356</u>	<u>213,957</u>	<u>237,732</u>
CREDITORS					
Amounts falling due within one year	9	(34,884)	-	(34,884)	(77,231)
		<u>145,717</u>	<u>33,356</u>	<u>179,073</u>	<u>160,501</u>
NET CURRENT ASSETS					
		<u>293,182</u>	<u>55,707</u>	<u>348,889</u>	<u>346,767</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>293,182</u>	<u>55,707</u>	<u>348,889</u>	<u>346,767</u>
NET ASSETS					
		<u>293,182</u>	<u>55,707</u>	<u>348,889</u>	<u>346,767</u>
FUNDS					
	10			293,182	285,372
Unrestricted funds				55,707	61,395
Restricted funds				<u>348,889</u>	<u>346,767</u>
TOTAL FUNDS					

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

.....
M Kelly - Trustee

Harvesters Football Club

Notes to the Financial Statements for the Year Ended 31 May 2023

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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

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.

All weather pitch	- Straight line over 35 years
	- Straight line over 10 years
Improvements to premises	- Straight line over 20 years
Plant and machinery	- 25% reducing balance

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.

The restricted funds are as follows:

All Weather Pitch was capitalised and being depreciated over the years.

	Mark Lindgren Memorial Funds	All Weather Pitch	Total 2022
Balance at 01 June 2022	33,356	28,040	61,396
Donations or Grants received	0	0	0
Expenditure	0	(5,689)	(5,689)
Balance at 31 May 2023	33,356	22,351	53,707

Harvesters Football Club

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2023**

2. OTHER TRADING ACTIVITIES

	31/5/23	31/5/22
	£	£
Sponsorships	8,917	924
Hire of facilities	24,865	22,505
	<u>33,782</u>	<u>23,429</u>

3. INVESTMENT INCOME

	31/5/23	31/5/22
	£	£
Deposit account interest	<u>486</u>	<u>6</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2023 nor for the year ended 31 May 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2023 nor for the year ended 31 May 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	246,349	-	246,349
Other trading activities	23,429	-	23,429
Investment income	<u>6</u>	<u>-</u>	<u>6</u>
Total	<u>269,784</u>	<u>-</u>	<u>269,784</u>
EXPENDITURE ON			
Raising funds	(226)	-	(226)
Charitable activities			
Smallford expenses	8,211	5,687	13,898
Other expenditure	<u>198,304</u>	<u>-</u>	<u>198,304</u>
Total	<u>206,289</u>	<u>5,687</u>	<u>211,976</u>
NET INCOME/(EXPENDITURE)	63,495	(5,687)	57,808
RECONCILIATION OF FUNDS			
Total funds brought forward	221,877	67,082	288,959

Harvesters Football Club

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2023**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	285,372	61,395	346,767

6. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	All weather pitch £	Totals £
COST				
At 1 June 2022	133,670	55,731	370,069	559,470
Additions	-	11,088	-	11,088
At 31 May 2023	133,670	66,819	370,069	570,558
DEPRECIATION				
At 1 June 2022	57,867	38,996	276,341	373,204
Charge for year	6,682	6,956	13,900	27,538
At 31 May 2023	64,549	45,952	290,241	400,742
NET BOOK VALUE				
At 31 May 2023	69,121	20,867	79,828	169,816
At 31 May 2022	75,803	16,735	93,728	186,266

7. STOCKS

	31/5/23 £	31/5/22 £
Stocks	-	487

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/5/23 £	31/5/22 £
Trade debtors	5,490	8,097
Prepayments and accrued income	14,191	12,076
	19,681	20,173

Harvesters Football Club

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2023**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/5/23	31/5/22
	£	£
Trade creditors	6,599	13,946
Other creditors	28,285	63,285
	<u>34,884</u>	<u>77,231</u>

10. MOVEMENT IN FUNDS

	At 1/6/22	Net movement in funds	At 31/5/23
	£	£	£
Unrestricted funds			
General fund	285,372	7,810	293,182
Restricted funds			
General fund restricted	61,395	(5,688)	55,707
	<u>346,767</u>	<u>2,122</u>	<u>348,889</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	247,174	(239,364)	7,810
Restricted funds			
General fund restricted	-	(5,688)	(5,688)
	<u>247,174</u>	<u>(245,052)</u>	<u>2,122</u>

Harvesters Football Club

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2023**

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/6/21	Net movement in funds	At
	£	£	31/5/22
			£
Unrestricted funds			
General fund	221,877	63,495	285,372
Restricted funds			
General fund restricted	67,082	(5,687)	61,395
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>288,959</u>	<u>57,808</u>	<u>346,767</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	269,784	(206,289)	63,495
Restricted funds			
General fund restricted	-	(5,687)	(5,687)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>269,784</u>	<u>(211,976)</u>	<u>57,808</u>

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

	At 1/6/21	Net movement in funds	At
	£	£	31/5/23
			£
Unrestricted funds			
General fund	221,877	71,305	293,182
Restricted funds			
General fund restricted	67,082	(11,375)	55,707
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>288,959</u>	<u>59,930</u>	<u>348,889</u>

Harvesters Football Club

**Notes to the Financial Statements - continued
for the Year Ended 31 May 2023**

10. MOVEMENT IN FUNDS - continued

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	516,958	(445,653)	71,305
Restricted funds			
General fund restricted	-	(11,375)	(11,375)
TOTAL FUNDS	<u>516,958</u>	<u>(457,028)</u>	<u>59,930</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2023.

Harvesters Football Club

Detailed Statement of Financial Activities for the Year Ended 31 May 2023

	31/5/23 £	31/5/22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	588	37,721
Gift aid	24,795	27,226
Training & Summer Camps	-	13,080
Grants	7,446	7,701
Subscriptions	157,240	145,339
Tournament & Cup Finals	2,702	3,402
Presentation day income	3,774	-
Kiosk income	16,361	11,880
	212,906	246,349
Other trading activities		
Sponsorships	8,917	924
Hire of facilities	24,865	22,505
	33,782	23,429
Investment income		
Deposit account interest	486	6
	247,174	269,784
EXPENDITURE		
Other trading activities		
Opening stock	487	261
Closing stock	-	(487)
	487	(226)
Charitable activities		
Rent	3,900	4,380
Rates and water	560	467
Insurance	2,623	1,876
Light and heat	8,544	6,623
Telephone	331	315
Postage and stationery	260	73
Advertising	1,829	761
Sundries	1,821	779
Repairs and maintenance	4,431	5,314
Fines	594	666
Carried forward	24,893	21,254

This page does not form part of the statutory financial statements

Harvesters Football Club

Detailed Statement of Financial Activities for the Year Ended 31 May 2023

	31/5/23	31/5/22
	£	£
Charitable activities		
Brought forward	24,893	21,254
Match expenses	73,196	71,779
Football Development	40,769	41,260
Presentation evening	5,227	7,935
Registrations	998	1,080
Kit and equipment	27,493	4,679
Management and administration	41,673	32,920
Donations	-	300
Depreciation of improvements to property	6,682	6,682
Depreciation of plant & machinery	6,956	5,578
Depreciation of all weather pitch	13,899	13,899
	<u>241,786</u>	<u>207,366</u>
Support costs		
Finance		
Bank charges	2,779	4,836
	<u>245,052</u>	<u>211,976</u>
Total resources expended		
	<u>2,122</u>	<u>57,808</u>
Net income		

This page does not form part of the statutory financial statements

HARVESTERS FOOTBALL CLUB

England & Wales - Charity number 1063762

Accounts

REGISTERED CHARITY NUMBER: 1063762

**Trustees' Report and
Unaudited Financial Statements for the Year Ended 31 May 2022
for
Harvesters Football Club**

Davis Grant Limited
Chartered Certified Accountants
Treviot House
186-192 High Road
Ilford
Essex
IG1 1LR

Harvesters Football Club

**Contents of the Financial Statements
for the Year Ended 31 May 2022**

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Harvesters Football Club
Trustees' Report
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 2019).

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

This year the club was able to run a full calendar of activity without any of the disruption due to the restrictions resulting from the Covid 19 pandemic that had been seen in the two previous years. We were delighted to be able to hold our end of season celebration event, the WFL league finals day and also a successful open day for members in February. These events enabled us to showcase our excellent facilities whilst offering a fantastic engagement opportunity to our members and the wider football community.

From a financial perspective the club has been able to retain membership subscriptions and the number of teams has remained largely in line with previous years. It is critical for financial stability that the subscriptions remain strong as a large proportion of our cost base is fixed cost, including the purchase of kit for all members and ground maintenance costs. In order to diversify the revenue streams to safeguard the financial security, the club has focused on increasing its sponsorship income, the highlight being the 3 year deal with Hamptons being agreed for c25% of the available shirt sponsorships.

The financial results for the club are strong. Following losses made in recent years, the sustained effort to secure sponsorship income and manage costs has enabled a significant surplus to be made which will help increase the asset replacement fund and provide contingency against unexpected future cost commitments as well as other investment opportunities.

The club continues to thrive with over 500 players, including boys and girls, and forms a vital community asset on the east side of St Albans. Parents continue to provide a key element of support to the club ranging from managing teams, undertaking administration roles and sitting on the Trustee committee. Sandridge council are fully appreciative of the efforts of the club and are very supportive of the club.

The trustees would like to thank all of those involved in the running of the Harvesters for giving their time and commitment to what is a major community asset.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects ("the objects") shall be to provide facilities, promote the game of Association Football, to arrange matches and social activities for its members, and community participation in the same.

The club is determined to provide football development for all. We believe we play a key role in the local community and providing excellent coaching and the opportunity to play competitive matches irrespective of gender, ability or background is vitally important to meet our social responsibilities and to the future growth and success of the club.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Over the past year the charity ran a number of activities involving the diverse members of the local community in physical and social activities, these will continue as part of business as usual. Soccer schools were run during holiday periods attracting attendance from local youngsters who had the opportunity to improve their football skills by working with the club's qualified coaching team.

Harvesters Football Club
Trustees' Report
for the Year Ended 31 May 2022

FINANCIAL REVIEW

Reserves policy

Following the excellent running of Harvesters Football Club by previous generations of Trustees and management, we are in the position to have our own dedicated ground at Smallford. The club manages its reserves to ensure assets associated with maintaining the site can be replaced when they fall due.

The club will continue to be managed to ensure cash is retained in line with the depreciation charge in the accounts to continue to maintain reserves. The Trustees are also committed to ensure cash reserves never drop below one quarter of annual costs.

Following a number of years of recording a financial loss, the club has returned a significant profit in the year resulting in the club being in strong financial position despite the expenditure on the All-Weather Pitch.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The trust is a registered charity, number 1063762, and is constituted under a constitution adopted on 22nd June 1997, updated in March 2022.

Organisational structure

The number of trustees shall be not less than two but (unless otherwise determined by ordinary resolution) shall not be subject to any maximum provided always Harvesters Football Club (or any successor body) shall be entitled to nominate the number of people specified opposite its name to be trustees.

Induction and training of new trustees

The trustee responsible for compliance briefs new trustees on their legal obligations under charity and company law; the content of the Memorandum and Articles of Association; the decision making processes; the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

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 in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1063762

Principal address

c/o J. Holmes, Treasurer
13 Oakhill Drive
Welwyn
Hertfordshire
AL6 9NW

Trustees

M Kelly
A L Hunt (resigned 31/5/2022)
A D Parker
D Ede Trustee (appointed 19/9/2021)
S Jacobs (appointed 1/6/2022)

Harvesters Football Club
Trustees' Report
for the Year Ended 31 May 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Davis Grant Limited
Chartered Certified Accountants
Treviot House
186-192 High Road
Ilford
Essex
IG1 1LR

Approved by order of the board of trustees on 2 March 2023 and signed on its behalf by:

M Kelly - Trustee

Independent Examiner's Report to the Trustees of Harvesters Football Club

Independent examiner's report to the trustees of Harvesters Football Club

I report to the charity trustees on my examination of the accounts of Harvesters Football Club (the Trust) for the year ended 31 May 2022.

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 registered member of _ 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.

Jay Gandesha FCCA
Davis Grant Limited
Chartered Certified Accountants
Treviot House
186-192 High Road
Ilford
Essex
IG1 1LR

3 March 2023

Harvesters Football Club

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

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		246,349	-	246,349	254,101
Other trading activities	2	23,429	-	23,429	17,312
Investment income	3	6	-	6	19
Total		<u>269,784</u>	<u>-</u>	<u>269,784</u>	<u>271,432</u>
 EXPENDITURE ON					
Raising funds		(226)	-	(226)	302
Charitable activities					
Smallford expenses		8,211	5,687	13,898	13,899
Other expenditure					
Total		<u>198,304</u>	<u>-</u>	<u>198,304</u>	<u>173,760</u>
NET INCOME/(EXPENDITURE)		63,495	(5,687)	57,808	83,471
 RECONCILIATION OF FUNDS					
Total funds brought forward		221,877	67,082	288,959	239,899
TOTAL FUNDS CARRIED FORWARD		<u><u>285,372</u></u>	<u><u>61,395</u></u>	<u><u>346,767</u></u>	<u><u>323,370</u></u>

The notes form part of these financial statements

Harvesters Football Club

**Balance Sheet
31 May 2022**

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	6	158,226	28,040	186,266	206,671
CURRENT ASSETS					
Stocks	7	487	-	487	261
Debtors	8	20,173	-	20,173	7,498
Cash at bank and in hand		183,717	33,355	217,072	124,121
		<u>204,377</u>	<u>33,355</u>	<u>237,732</u>	<u>131,880</u>
CREDITORS					
Amounts falling due within one year	9	(77,231)	-	(77,231)	(15,181)
NET CURRENT ASSETS		<u>127,146</u>	<u>33,355</u>	<u>160,501</u>	<u>116,699</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>285,372</u>	<u>61,395</u>	<u>346,767</u>	<u>323,370</u>
NET ASSETS		<u>285,372</u>	<u>61,395</u>	<u>346,767</u>	<u>323,370</u>
FUNDS	10				
Unrestricted funds				285,372	262,918
Restricted funds				61,395	60,452
TOTAL FUNDS				<u>346,767</u>	<u>323,370</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 2 March 2023 and were signed on its behalf by:

M Kelly - Trustee

The notes form part of these financial statements

Harvesters Football Club

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

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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

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.

All weather pitch	- Straight line over 35 years
	- Straight line over 10 years
Improvements to premises	- Straight line over 20 years
Plant and machinery	- 25% reducing balance

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.

The restricted funds are as follows:

All Weather Pitch was capitalised and being depreciated over the years.

	Mark Lingdren Memorial Funds	All Weather Pitch	Total 2022	Total 2021
Balance at 01 June 2021	34,409	26,041	60,450	31,729
Donations or Grants received	104	0	104	35,000
Expenditure	(1,160)	(5,688)	(6,848)	(6,279)
Balance at 31 May 2022	33,353	20,353	53,706	60,450

Harvesters Football Club

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

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Sponsorships	924	5,951
Hire of facilities	22,505	11,361
	<u>23,429</u>	<u>17,312</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>6</u>	<u>19</u>

4. 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.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	219,690	34,411	254,101
Other trading activities	17,312	-	17,312
Investment income	19	-	19
Total	<u>237,021</u>	<u>34,411</u>	<u>271,432</u>
 EXPENDITURE ON			
Raising funds	302	-	302
Charitable activities			
Smallford expenses	8,211	5,688	13,899
Other expenditure	173,760	-	173,760
Total	<u>182,273</u>	<u>5,688</u>	<u>187,961</u>
 NET INCOME	 54,748	 28,723	 83,471
 RECONCILIATION OF FUNDS			
Total funds brought forward	208,170	31,729	239,899

Harvesters Football Club

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	262,918	60,452	323,370

6. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	All weather pitch £	Totals £
COST				
At 1 June 2021	133,670	49,977	370,069	553,716
Additions	-	5,754	-	5,754
At 31 May 2022	133,670	55,731	370,069	559,470
DEPRECIATION				
At 1 June 2021	51,185	33,418	262,442	347,045
Charge for year	6,682	5,578	13,899	26,159
At 31 May 2022	57,867	38,996	276,341	373,204
NET BOOK VALUE				
At 31 May 2022	75,803	16,735	93,728	186,266
At 31 May 2021	82,485	16,559	107,627	206,671

7. STOCKS

	2022 £	2021 £
Stocks	487	261

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	8,097	1,795
Prepayments and accrued income	12,076	5,703
	20,173	7,498

Harvesters Football Club

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

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	13,946	10,860
Other creditors	63,285	4,321
	77,231	15,181
	77,231	15,181

10. MOVEMENT IN FUNDS

	At 1/6/21	Net movement in funds	At 31/5/22
	£	£	£
Unrestricted funds			
General fund	221,877	63,495	285,372
Restricted funds			
General fund restricted	67,082	(5,687)	61,395
	288,959	57,808	346,767
	288,959	57,808	346,767

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	269,784	(206,289)	63,495
Restricted funds			
General fund restricted	-	(5,687)	(5,687)
	269,784	(211,976)	57,808
	269,784	(211,976)	57,808

Harvesters Football Club

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

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/6/20 £	Net movement in funds £	At 31/5/21 £
Unrestricted funds			
General fund	193,821	54,748	248,569
Development fund	14,349	-	14,349
	<u>208,170</u>	<u>54,748</u>	<u>262,918</u>
Restricted funds			
General fund restricted	31,729	28,723	60,452
	<u>31,729</u>	<u>28,723</u>	<u>60,452</u>
TOTAL FUNDS	<u><u>239,899</u></u>	<u><u>83,471</u></u>	<u><u>323,370</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	237,021	(182,273)	54,748
Restricted funds			
General fund restricted	34,411	(5,688)	28,723
	<u>34,411</u>	<u>(5,688)</u>	<u>28,723</u>
TOTAL FUNDS	<u><u>271,432</u></u>	<u><u>(187,961)</u></u>	<u><u>83,471</u></u>

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

	At 1/6/20 £	Net movement in funds £	At 31/5/22 £
Unrestricted funds			
General fund	193,821	118,243	312,064
Development fund	14,349	-	14,349
	<u>208,170</u>	<u>118,243</u>	<u>326,413</u>
Restricted funds			
General fund restricted	31,729	23,036	54,765
	<u>31,729</u>	<u>23,036</u>	<u>54,765</u>
TOTAL FUNDS	<u><u>239,899</u></u>	<u><u>141,279</u></u>	<u><u>381,178</u></u>

Harvesters Football Club

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

10. MOVEMENT IN FUNDS - continued

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	506,805	(388,562)	118,243
Restricted funds			
General fund restricted	34,411	(11,375)	23,036
TOTAL FUNDS	<u>541,216</u>	<u>(399,937)</u>	<u>141,279</u>

11. RELATED PARTY DISCLOSURES

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

Harvesters Football Club

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

	2022	2021
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	37,721	49,611
Gift aid	27,226	23,521
Training & Summer Camps	13,080	6,220
Grants	7,701	30,875
Subscriptions	145,339	138,107
Tournament & Cup Finals	3,402	-
Kiosk income	11,880	5,767
	246,349	254,101
Other trading activities		
Sponsorships	924	5,951
Hire of facilities	22,505	11,361
	23,429	17,312
Investment income		
Deposit account interest	6	19
	6	19
Total incoming resources	269,784	271,432
EXPENDITURE		
Other trading activities		
Opening stock	261	563
Closing stock	(487)	(261)
	(226)	302
Charitable activities		
Rent	4,380	3,673
Rates and water	467	693
Insurance	1,876	1,839
Light and heat	6,623	2,938
Telephone	315	317
Postage and stationery	73	98
Advertising	761	73
Sundries	779	318
Repairs and maintenance	5,314	51,930
Fines	666	108
Carried forward	21,254	61,987

This page does not form part of the statutory financial statements

Harvesters Football Club

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

	2022 £	2021 £
Charitable activities		
Brought forward	21,254	61,987
Match expenses	71,779	15,331
Football Development	41,260	19,574
Presentation evening	7,935	5,421
Registrations	1,080	1,040
Kit and equipment	4,679	18,439
Management and administration	32,920	36,500
Donations	300	548
Depreciation of improvements to property	6,682	6,682
Depreciation of plant & machinery	5,578	5,520
Depreciation of all weather pitch	13,899	13,899
	<u>207,366</u>	<u>184,941</u>
Support costs		
Finance		
Bank charges	4,836	2,718
	<u>4,836</u>	<u>2,718</u>
Total resources expended	<u>211,976</u>	<u>187,961</u>
Net income	<u>57,808</u>	<u>83,471</u>

This page does not form part of the statutory financial statements

HARVESTERS FOOTBALL CLUB

England & Wales - Charity number 1063762

Accounts

**Trustees' Report and
Unaudited Financial Statements for the Year Ended 31 May 2021
for
Harvesters Football Club**

Davis Grant Limited
Chartered Certified Accountants
Treviot House
186-192 High Road
Ilford
Essex
IG1 1LR

Harvesters Football Club

**Contents of the Financial Statements
for the Year Ended 31 May 2021**

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Detailed Statement of Financial Activities	13 to 14

Harvesters Football Club
Trustees' Report
for the Year Ended 31 May 2021

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

This year the club has been significantly affected by the problems resulting from the Covid 19 pandemic. The Trustees recognise that by far the biggest impact of this was on our members, the children, who lost a number of months of football training and matches due to national lockdowns. We were delighted that once football restarted in March, we were able to have an uninterrupted run into the end of the season.

From a financial perspective it was important for the club to be able to retain membership subscriptions for the full season as a large proportion of our cost base is fixed cost, including the purchase of kit for all members and ground maintenance costs. This was successfully achieved and whilst cost savings were made in terms of administration and coaching costs while the club was closed, the Trustees took the decision to continue with paid coaching for the children from the end of April through to end of July in order to continue the children's football development and make up for lost time during the season. This was well received by our members and parents.

The club also took the opportunity to relay the All-Weather Pitch whilst the Smallford site was closed during the lockdown period. The new pitch looks excellent, we have received great feedback from coaches and players, and the surface has become popular for private hire, generating more revenue for the club.

The financial results for the club are strong despite the impacts of Covid. Following losses made in recent years, a sustained effort was made by the club and a number of grants and charitable donations were received during the year. As a result, the club has recorded a significant profit in the year, enabling us to go ahead with resurfacing the All-Weather Pitch and retain sufficient reserves to ensure the future strength of the club. This was despite the loss of revenue streams such as the end of season finals days, presentation days and tournament hosting.

The club continues to thrive with over 500 players, including boys and girls, and forms a vital community asset on the east side of St Albans. Parents continue to provide a key element of support to the club ranging from managing teams, undertaking administration roles and sitting on the Trustee committee. Sandridge council are fully appreciative of the efforts of the club and are very supportive of the club.

The trustees would like to thank all of those involved in the running of the Harvesters for giving their time and commitment to what is a major community asset.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects ("the objects") shall be to provide facilities, promote the game of Association Football, to arrange matches and social activities for its members, and community participation in the same.

The club is determined to provide football development for all. We believe we play a key role in the local community and providing excellent coaching and the opportunity to play competitive matches irrespective of gender, ability or background is vitally important to meet our social responsibilities and to the future growth and success of the club.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Over the past year the charity ran a number of activities involving the diverse members of the local community in physical and social activities, these will continue as part of business as usual. Soccer schools were run during holiday periods attracting attendance from local youngsters who had the opportunity to improve their football skills by working with the club's qualified coaching team.

Harvesters Football Club
Trustees' Report
for the Year Ended 31 May 2021

FINANCIAL REVIEW

Reserves policy

Following the excellent running of Harvesters Football Club by previous generations of Trustees and management, we are in the position to have our own dedicated ground at Smallford. The club manages its reserves to ensure assets associated with maintaining the site can be replaced when they fall due. This has been demonstrated this year with the replacement of the All-Weather Pitch surface from the club's reserves.

The club will continue to be managed to ensure cash is retained in line with the depreciation charge in the accounts to continue to maintain reserves. The Trustees are also committed to ensure cash reserves never drop below one quarter of annual costs.

Following a number of years of recording a financial loss, the club has returned a significant profit in the year resulting in the club being in strong financial position despite the expenditure on the All-Weather Pitch. Some of this excess profit has been reinvested in the children with paid coaching being undertaken from April to August, after the normal season ends, falling into the next financial year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The trust is a registered charity, number 1063762, and is constituted under a constitution adopted on 22nd June 1997, updated in February 2015.

Organisational structure

The number of trustees shall be not less than two but (unless otherwise determined by ordinary resolution) shall not be subject to any maximum provided always Harvesters Football Club (or any successor body) shall be entitled to nominate the number of people specified opposite its name to be trustees. One of the trustees resigned at the end of the year but was replaced by a new trustee. Page 1 Harvesters Football Club Trustees' Report for the Year Ended 31st May 2020

Induction and training of new trustees

The trustee responsible for compliance briefs new trustees on their legal obligations under charity and company law; the content of the Memorandum and Articles of Association; the decision making processes; the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

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 in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1063762

Principal address

c/o J. Holmes, Treasurer
13 Oakhill Drive
Welwyn
Hertfordshire
AL6 9NW

Trustees

S Wigley (resigned 9/3/2021)
M Kelly (appointed 1/6/2020)
A L Hunt (appointed 31/1/2021)
A D Parker (appointed 31/1/2021)

Harvesters Football Club
Trustees' Report
for the Year Ended 31 May 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Davis Grant Limited
Chartered Certified Accountants
Treviot House
186-192 High Road
Ilford
Essex
IG1 1LR

Approved by order of the board of trustees on 29 November 2021 and signed on its behalf by:

A L Hunt - Trustee

DRAFT

Independent Examiner's Report to the Trustees of Harvesters Football Club

Independent examiner's report to the trustees of Harvesters Football Club

I report to the charity trustees on my examination of the accounts of Harvesters 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

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 registered member of ACCA 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.

Jay Gandesha FCCA
ACCA
Davis Grant Limited
Chartered Certified Accountants
Treviot House
186-192 High Road
Ilford
Essex
IG1 1LR

29 November 2021

Harvesters 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		219,690	34,411	254,101	166,030
Other trading activities	2	17,312	-	17,312	10,484
Investment income	3	19	-	19	57
Total		<u>237,021</u>	<u>34,411</u>	<u>271,432</u>	<u>176,571</u>
 EXPENDITURE ON					
Raising funds		302	-	302	(72)
Charitable activities					
Smallford expenses		-	5,688	5,688	5,462
Other expenditure		173,760	-	173,760	
DEVELOP		8,211	-	8,211	177,743
Total		<u>182,273</u>	<u>5,688</u>	<u>187,961</u>	<u>183,133</u>
NET INCOME/(EXPENDITURE)		<u>54,748</u>	<u>28,723</u>	<u>83,471</u>	<u>(6,562)</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>208,170</u>	<u>31,729</u>	<u>239,899</u>	<u>246,461</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>262,918</u></u>	<u><u>60,452</u></u>	<u><u>323,370</u></u>	<u><u>239,899</u></u>

The notes form part of these financial statements

Harvesters Football Club

**Balance Sheet
31 May 2021**

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	6	180,630	26,041	206,671	142,918
CURRENT ASSETS					
Stocks	7	261	-	261	563
Debtors	8	7,498	-	7,498	3,244
Cash at bank and in hand		89,710	34,411	124,121	119,084
		<u>97,469</u>	<u>34,411</u>	<u>131,880</u>	<u>122,891</u>
CREDITORS					
Amounts falling due within one year	9	(15,181)	-	(15,181)	(25,910)
NET CURRENT ASSETS		<u>82,288</u>	<u>34,411</u>	<u>116,699</u>	<u>96,981</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>262,918</u>	<u>60,452</u>	<u>323,370</u>	239,899
NET ASSETS		<u>262,918</u>	<u>60,452</u>	<u>323,370</u>	<u>239,899</u>
FUNDS	10				
Unrestricted funds				262,918	208,170
Restricted funds				60,452	31,729
TOTAL FUNDS				<u>323,370</u>	<u>239,899</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 November 2021 and were signed on its behalf by:

A L Hunt - Trustee

Harvesters Football Club

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

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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

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.

All weather pitch	- Straight line over 35 years
	- Straight line over 10 years
Improvements to premises	- Straight line over 20 years
Plant and machinery	- 25% reducing balance

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.

The restricted funds are as follows:

All Weather Pitch was capitalised and being depreciated over the years.

	Mark Lingdren Memorial Funds	All Weather Pitch	Total 2021	Total 2020
Balance at 01 June 2020	0	31,729	31,729	37,191
Donations or Grants received	35,000	0	35,000	0
Expenditure	(591)	(5,688)	(6,279)	(5,462)
Balance at 31 May 2021	34,409	26,041	60,450	31,729

Harvesters Football Club

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

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Sponsorships	5,951	2,820
Hire of facilities	11,361	7,664
	17,312	10,484
	17,312	10,484

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	19	57
	19	57
	19	57

4. 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.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	166,030	-	166,030
Other trading activities	10,484	-	10,484
Investment income	57	-	57
	176,571	-	176,571
	176,571	-	176,571
EXPENDITURE ON			
Raising funds	(72)	-	(72)
Charitable activities			
Smallford expenses	-	5,462	5,462
Other expenditure			
	177,743	-	177,743
	177,671	5,462	183,133
	(1,100)	(5,462)	(6,562)
	(1,100)	(5,462)	(6,562)
RECONCILIATION OF FUNDS			
Total funds brought forward	209,270	37,191	246,461

Harvesters Football Club

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted funds £	Total funds £	
TOTAL FUNDS CARRIED FORWARD	208,170	31,729	239,899	
6. TANGIBLE FIXED ASSETS	Improvements to property £	Plant and machinery £	All weather pitch £	Totals £
COST				
At 1 June 2020	131,834	44,069	287,959	463,862
Additions	1,836	5,908	82,110	89,854
At 31 May 2021	133,670	49,977	370,069	553,716
DEPRECIATION				
At 1 June 2020	44,503	27,898	248,543	320,944
Charge for year	6,682	5,520	13,899	26,101
At 31 May 2021	51,185	33,418	262,442	347,045
NET BOOK VALUE				
At 31 May 2021	82,485	16,559	107,627	206,671
At 31 May 2020	87,331	16,171	39,416	142,918
7. STOCKS			2021 £	2020 £
Stocks			261	563
8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			2021 £	2020 £
Trade debtors			1,795	-
Prepayments and accrued income			5,703	3,244
			7,498	3,244

Harvesters Football Club

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

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	10,860	1,667
Other creditors	4,321	24,243
	15,181	25,910
	15,181	25,910

10. MOVEMENT IN FUNDS

	At 1/6/20	Net movement in funds	At 31/5/21
	£	£	£
Unrestricted funds			
General fund	193,821	62,959	256,780
Development fund	14,349	(8,211)	6,138
	208,170	54,748	262,918
Restricted funds			
General fund restricted	31,729	28,723	60,452
	239,899	83,471	323,370
	239,899	83,471	323,370

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	237,021	(174,062)	62,959
Development fund	-	(8,211)	(8,211)
	237,021	(182,273)	54,748
Restricted funds			
General fund restricted	34,411	(5,688)	28,723
	271,432	(187,961)	83,471
	271,432	(187,961)	83,471

Harvesters Football Club

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

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/6/19 £	Net movement in funds £	At 31/5/20 £
Unrestricted funds			
General fund	194,921	(1,100)	193,821
Development fund	14,349	-	14,349
	<u>209,270</u>	<u>(1,100)</u>	<u>208,170</u>
Restricted funds			
General fund restricted	37,191	(5,462)	31,729
	<u>246,461</u>	<u>(6,562)</u>	<u>239,899</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	176,571	(177,671)	(1,100)
Restricted funds			
General fund restricted	-	(5,462)	(5,462)
	<u>176,571</u>	<u>(183,133)</u>	<u>(6,562)</u>

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

	At 1/6/19 £	Net movement in funds £	At 31/5/21 £
Unrestricted funds			
General fund	194,921	61,859	256,780
Development fund	14,349	(8,211)	6,138
	<u>209,270</u>	<u>53,648</u>	<u>262,918</u>
Restricted funds			
General fund restricted	37,191	23,261	60,452
	<u>246,461</u>	<u>76,909</u>	<u>323,370</u>

Harvesters Football Club

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

10. MOVEMENT IN FUNDS - continued

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	413,592	(351,733)	61,859
Development fund	-	(8,211)	(8,211)
	<u>413,592</u>	<u>(359,944)</u>	<u>53,648</u>
Restricted funds			
General fund restricted	34,411	(11,150)	23,261
	<u>448,003</u>	<u>(371,094)</u>	<u>76,909</u>

11. RELATED PARTY DISCLOSURES

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

Harvesters Football Club

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

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	49,611	1,401
Gift aid	23,521	15,927
Training & Summer Camps	6,220	4,482
Grants	30,875	2,700
Subscriptions	138,107	133,865
Tournament & Cup Finals	-	2,673
Presentation day income	-	3,073
Kiosk income	5,767	1,909
	254,101	166,030
Other trading activities		
Sponsorships	5,951	2,820
Hire of facilities	11,361	7,664
	17,312	10,484
Investment income		
Deposit account interest	19	57
	271,432	176,571
EXPENDITURE		
Other trading activities		
Opening stock	563	491
Closing stock	(261)	(563)
	302	(72)
Charitable activities		
Rent	3,673	240
Rates and water	693	2,300
Insurance	1,839	1,828
Light and heat	2,938	3,833
Telephone	317	539
Postage and stationery	98	70
Advertising	73	60
Sundries	318	554
Repairs and maintenance	51,930	59,245
Fines	108	165
Match expenses	15,331	22,408
Football Development	19,574	22,108
Presentation evening	5,421	6,094
Registrations	1,040	1,032
Carried forward	103,353	120,476

This page does not form part of the statutory financial statements

Harvesters Football Club

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

	2021 £	2020 £
Charitable activities		
Brought forward	103,353	120,476
Kit and equipment	18,439	10,687
Management and administration	36,500	31,443
Donations	548	500
Depreciation of improvements to property	6,682	6,590
Depreciation of plant & machinery	5,520	5,390
Depreciation of all weather pitch	13,899	5,688
	<u>184,941</u>	<u>180,774</u>
Support costs		
Finance		
Bank charges	2,718	2,431
Total resources expended	<u>187,961</u>	<u>183,133</u>
Net income/(expenditure)	<u><u>83,471</u></u>	<u><u>(6,562)</u></u>

This page does not form part of the statutory financial statements

Davis Grant Limited
Treviot House
186-192 High Road
Ilford
Essex
IG1 1LR

Dated: 29 November 2021

Harvesters Football Club
c/o J. Holmes, Treasurer
13 Oakhill Drive
Welwyn
AL6 9NW

Dear Sirs

During the course of the preparation of your accounts for the year ended 31 May 2021, the following representations were made to us by the management and Trustees. Please read these representations carefully and if you agree with our understanding please sign and return the original copy of this letter to us as confirmation of this.

Representation

1. You acknowledged as Trustees your responsibility for making accurate representations to us and for the accounts which we have prepared for the company.
2. You acknowledged as Trustees your responsibilities under the Companies Act 2006 for preparing accounts which give a true and fair view of the state of the company's affairs as at year ended 31 May 2021 and of the results of its operations for the year then ended; such responsibilities being set out on the balance sheet of the unaudited financial statements. You acknowledged the responsibility under S423 of the Companies Act 2006 to send a copy of the annual accounts to every member of the company.
3. You confirmed that all accounting records had been made available to us for the purpose of preparing the company's accounts and that all the transactions undertaken by the company had been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and shareholders' meetings, had been made available to us.
4. You confirmed all income, expenditure, assets and liabilities have been completely and accurately recorded in the accounts and the accounting records. You acknowledged that we are not bound to enquire into such matters. In particular, you confirm that the figures for turnover and gross assets are not understated and that the company is therefore entitled to the audit exemptions available to certain small companies.
5. You confirmed that the company had no liabilities, contingent liabilities or guarantees to third parties other than those disclosed in the accounts.

6. You confirmed that there have been no events since the balance sheet date which required disclosing or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts. Should further material events occur which may necessitate revision of the figures included in the unaudited financial statements or the inclusion of a note thereto, you will advise us accordingly.
7. You confirmed you have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the unaudited financial statements.
8. You confirmed the company has satisfactory title to all assets and there are no liens or encumbrances on the assets except for those disclosed in the unaudited financial statements.
9. You confirmed that the company has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for Trustees, nor to guarantee or provide security for such matters, except as disclosed in the accounts.
10. You confirmed that the related party relationships and transactions disclosed in the accounts are a complete list of such relationships and transactions and that you are not aware of any further related parties or transactions.
11. You confirmed that the company has not contracted for any capital expenditure other than as disclosed in the accounts.
12. You confirmed that there are no companies associated with this company for tax purposes.

You understand that companies are associated for tax purposes if they are under the control of the same person or persons. You also understand that for this purpose a person might be treated as one and the same person as: a close relative; a business partner; a trustee of a settlement of which the person or a relative was the settlor; and any company in which any of these is also a shareholder.

13. You confirmed you are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the entry conducts its business and which are central to the entity's ability to conduct its business, namely Charities Act 2011 (specify relevant rules and regulations), except as explained to us and as disclosed in the accounts. You confirmed the company has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance and there exist no claims against the company, either by employees or other third parties and the company has adequate insurance cover for all consequences
14. You confirmed that having considered your expectations and intentions for the next twelve months and the availability of working capital, current and future sources of financial support, the company is a going concern and will continue to be so for the next twelve months. You believe that no further disclosures relating to the company's ability to continue as a going concern need to be made in the unaudited financial statements.

15. You confirmed the following specific representations made to us during the course of preparing your accounts relating to year ended 31 May 2021:-

- Stock is valued at the lower of cost and net realisable value and amounted to £261
- Kiosk Float cash held amounted to £668

We confirm that we have read and understood the contents of this letter and agree that it accurately reflects the representations made to you by the Trustees during the course of preparing the company's accounts.

Yours faithfully

for and on behalf of:

Harvesters Football Club

.....
A L Hunt (Trustee)

**MINUTES OF A MEETING OF THE TRUSTEES OF
HARVESTERS FOOTBALL CLUB**

HELD BY

CONFERENCE CALL

ON

29 NOVEMBER 2021

PRESENT: **A L HUNT (TRUSTEE)(IN THE CHAIR)**
 A D PARKER
 M KELLY

Short Notice All the Trustees of the Company entitled to attend and to vote at meetings being present, IT WAS RESOLVED that short notice of this meeting be and it is hereby accepted and that those present sign these minutes accordingly.

Notice Convening the Meeting IT WAS RESOLVED that the notice convening the meeting be and it is hereby taken as read.

Trustees' Report and Accounts IT WAS RESOLVED that the Trustees' Report and the accounts for the year ended 31 May 2021 and the Director's Emoluments shown in them, be and they are hereby approved.

General Meeting IT WAS NOTED and agreed that under the Companies Act 2006, no Annual General Meeting's is necessary and as a result no meeting will be called or held.

Closure The above minutes were read and approved and signed by those present as a true record.

Date: 29 November 2021

A L HUNT
Chairman