



**St. Albans City Youth**  
**Football Club**

**Annual Report**

**and**

**Financial Statements**

**For The Year Ended**

**30<sup>th</sup> June 2022**



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**INDEPENDENT EXAMINER'S REPORT**  
**Report to the Trustees of St Albans City Youth FC**  
**(Charity No 1089343)**

I report to the Trustees on my examination of the financial statements of the above Charity ("the Trust") for the year ended 30<sup>th</sup> June 2022.

**Responsibilities and basis of report**

As the Charity Trustees, you are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the financial statements did not accord with the accounting records; or
- the financial statements did not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Signed  .....

Date 07/10/2022 .....

Gary Heywood A.C.A  
1 Silk Mill Road  
Redbourn  
AL3 7GE



## **Trustees' Annual Report** **For the year ended 30th June 2022**

St Albans City Youth Football Club (“the Club”) is a registered Charity with registration number 1089343. The Charity was established as an Association by a Constitution dated 4<sup>th</sup> November 2001.

### **Trustees**

The Trustees who served during the year were as follows:

S Mardle (Chairman)

A Lawrence (Vice Chairman) – resigned 31<sup>st</sup> July 2021

I Woods (Secretary)

R Baker (Treasurer)

K Hancock

S Kropman

L Levy

B Pyke

G Watts

L Wray

### **Objectives**

The Clubs objectives are:

1. To organise or provide or assist in the organisation or provision of facilities which will enable boys and girls up to the age of 18 years of age (for disability groups 25 years) resident in St Albans and the surrounding area (“the area of benefit”) to play football and organised sport ensuring that due attention is given to the physical, personal and educational development of such boys and girls and to the development and occupation of their minds.
2. To further other charitable purposes, particularly in the area of benefit, as the Executive Committee of the Charity may from time to time decide.

### **Achievements and performance**

The Club has been providing youth football in St Albans since 1971 and for season 2021/22 had over 1,200 players registered in 89 teams in the age range of 7 - 18 years. The Club continues to provide coaching for approximately 150 boys and girls aged 9 and under on Saturdays throughout the football season.

The Club’s Inclusive Section (aimed at 12 to 25 year olds) continues to thrive with four teams playing at various levels during the season. As a Trustee group, we have agreed that our aim within the next year is to provide further support to help this section develop. Players older than 25 are able to join or remain with the group providing they contribute by helping the younger members.



## **Trustees' Annual Report (continued)**

### **For the year ended 30th June 2022**

The Club continues to run a number of holiday, after school and weekend activities for the area in partnership with other sports organisations. In addition, we have carried out a number of community projects in partnership with St Albans City FC as part of the National League Trust project.

The Club has been encouraged to develop its Community Sports activities following the achievement of the highest accreditation from Hertfordshire FA. Along with the Inclusive Co-Ordinator, the Club employs three full time and one part time staff members. Our Commercial Manager has helped grow the commercial activities to levels that we didn't realise were possible, and we thank him for the effort he has put in. Highlights include all of the community projects we are currently running; including the launch of our new Walking Football session, as well as a community football session aimed at improving the mental wellbeing of participants.

Our Football Development Manager & Officer have grown our community activities, presence, and provided support for all of our managers, coaches, parents and players alike. We are all so proud of the work all five employees are doing.

The Club's numerous footballing achievements and awards can be viewed on our website [www.cityyouthfc.com](http://www.cityyouthfc.com) which also gives a wealth of other information concerning the Club Structure, Constitution, Ethos and detailed Community Club Development Plan. We are also active across social media; on Facebook, Twitter and Instagram.

Finally, the Commercial Manager, in partnership with our managers, coaches and parents, has continued to be extremely successful in increasing the number of sponsors and maintaining grant monies that have helped the Charity to achieve its success. This funding has enabled the Club to continue to grow as well as being able to offer a better range of services to the local community at the lowest possible cost to players and parents. During the year, we have been able to secure grants from the National Football League Trust and the Football Foundation. The Trustees would like to express their thanks to these organisations for their support



**Trustees' Annual Report (continued)**  
**For the year ended 30th June 2022**

**Financial review**

The Club has adopted the Charities Statement of Recommended Practice (FRS 102).

The Club's financial activities are summarised in the attached financial statements.

For the year ended 30<sup>th</sup> June 2022 the financial statements show a deficit for the financial year of £6,014 (2021 surplus - £41,033). This figure is after allowing for depreciation of the Club assets. The Total Charity Fund stands at £380,366 (2021 – £386,350).

The policy on reserves is to hold sufficient resources to enable the Club to continue its footballing activities should income and other fundraising activities fall short of expectation. The Trustees determine that, given future likely needs, the minimum cash balance should be £100,000. At 30th June 2022, our cash reserves were £263,193 (2021 - £272,844)

**Contact name and address**

Any queries in respect of the financial statements, annual report or the Club's activities should be addressed to the Chair of Trustees:

Mr. S Mardle  
19 Panxworth Road,  
Hemel Hempstead  
HP3 9HQ.

*Sam Mardle*

S Mardle – Chair of Trustees  
31 August 2022



**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2022**

	Notes	2022 £	2021 £
INCOMING RESOURCES			
Football teams related income	3	298,644	253,231
Other activity income	4	157,385	62,328
		<hr/>	<hr/>
<b>TOTAL INCOMING RESOURCES</b>		<b>456,029</b>	<b>315,559</b>
 RESOURCES EXPENDED			
Football teams' expenditure and management	5	341,109	223,104
Other activity expenditure	4	120,934	51,422
		<hr/>	<hr/>
<b>TOTAL RESOURCES EXPENDED</b>		<b>462,043</b>	<b>274,526</b>
 <b>NET MOVEMENT IN FUNDS</b>		<b>(6,014)</b>	<b>41,033</b>
 <b>FUNDS BROUGHT FORWARD</b>		<b>386,350</b>	<b>345,317</b>
		<hr/>	<hr/>
<b>FUNDS CARRIED FORWARD</b>	6	<b>380,336</b>	<b>386,350</b>
		<hr/> <hr/>	<hr/> <hr/>



## **BALANCE SHEET** **AS AT 30<sup>th</sup> JUNE 2022**

	Notes	2022 £	2022 £	2021 £	2021 £
<b>FIXED ASSETS</b>					
Licences	8		<b>161,400</b>		170,000
<b>CURRENT ASSETS</b>					
Stocks	9	<b>12,800</b>		12,800	
Debtors	10	<b>7,010</b>		5,065	
Cash at bank and in hand	11	<b>263,193</b>		272,844	
		<u><b>283,003</b></u>		<u>290,709</u>	
<b>CURRENT LIABILITIES</b>					
Creditors	12	<b>(64,067)</b>		(74,359)	
<b>NET CURRENT ASSETS</b>			<u><b>218,936</b></u>	<u></u>	216,350
<b>NET ASSETS</b>			<u><b>380,336</b></u>	<u></u>	<u>386,350</u>
<b>REPRESENTED BY THE FUNDS OF THE CHARITY UNRESTRICTED FUNDS</b>					
<b>TOTAL CHARITY FUNDS</b>	<b>6</b>		<u><b>380,336</b></u>	<u></u>	<u>386,350</u>

Approved on behalf of the Trustees on

.....  
R Baker – Treasurer

31 August 2022





## **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 30th JUNE 2022**

### **1) Basis of preparation**

#### **a) Basis of accounting**

These financial statements have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (FRS 102);
- And with Accounting Standards;
- And with the Charities Act.

The accruals basis has been adopted in the preparation of these financial statements.

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

No changes have been made to financial statements for previous years.

### **2) Accounting Policies**

#### **a) Incoming Resources**

##### **i. Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the Charity becomes entitled to the resources;
- the Trustees are virtually certain they will receive the resources;
- and the monetary value can be measured with sufficient reliability.

##### **ii. Incoming resources with related expenditure**

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.

##### **iii. Grants and donations**

Grants and donations are only included in the SoFA when the Charity has unconditional entitlement to the resources.

##### **iv. Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate and when the Trustee are virtually certain they will receive the resources.

##### **v. Investment income**

This is included in the financial statements when receivable.



## **NOTES TO THE FINANCIAL STATEMENTS (continued)**

### **FOR THE YEAR ENDED 30th JUNE 2022**

#### **2 Accounting Policies (continued)**

##### **b) Expenditure and Liabilities**

###### **i. Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources and the Charity becomes entitled to the resources;

###### **ii. Grants with performance conditions**

Where the Charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

###### **iii. Grants payable without performance conditions**

These are only recognised in the financial statements when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the Charity.

##### **c) Assets**

###### **i. Licences**

These are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at cost or a reasonable value on receipt. Licenses are amortised over the length of the license on a straight line basis.

###### **ii. Stocks**

Stock is valued at the lower of cost or net realisable value. The Club maintains a pool of football kit and stocks, which is reviewed annually. Any material change in the cost or net realisable value is accounted for in the SoFA.

##### **d) Going concern**

- i.** The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. In particular, in response to the COVID-19 pandemic, the Trustees have tested their cash flow analysis to take into account the impact on their business of possible scenarios brought on by the impact of COVID-19, alongside the measures that they can take to mitigate the impact. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the Trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and financial statements.



## **NOTES TO THE FINANCIAL STATEMENTS (continued)**

### **FOR THE YEAR ENDED 30th JUNE 2022**

#### **3. Football teams related income**

	2022	2021
	£	£
Registration fees	<b>219,791</b>	201,764
Sponsorship	<b>30,513</b>	26,230
Grants and donations	<b>27,917</b>	20,105
Presentation day and related income	<b>7,228</b>	1,561
Gift aid	<b>13,195</b>	3,571
	<b><u>298,644</u></b>	<b><u>253,231</u></b>

#### **4. Other activities**

	2022			2021		
	Income	Expenditure	Total	Income	Expenditure	Total
	£	£	£	£	£	£
Tea bar	3,077	573	<b>2,504</b>	1,917	475	1,442
Community coaching	63,867	64,355	<b>(488)</b>	37,373	35,294	2,079
Soccer camps	41,092	32,789	<b>8,303</b>	17,105	13,185	3,920
Six a side	29,689	11,758	<b>17,931</b>	-	-	-
Futsal	600	1,390	<b>(790)</b>	-	-	-
Other fundraising	19,060	10,069	<b>8,991</b>	5,933	2,218	3,715
Other donations	-	-	-	-	250	(250)
	<b><u>157,385</u></b>	<b><u>120,934</u></b>	<b><u>36,451</u></b>	<b><u>62,328</u></b>	<b><u>51,422</u></b>	<b><u>10,906</u></b>



## **NOTES TO THE FINANCIAL STATEMENTS (continued)**

### **FOR THE YEAR ENDED 30th JUNE 2022**

#### **5. Football team expenditure and management**

	2022	2021
	£	£
Match pitch hire	40,104	25,878
Training pitch hire	51,715	28,471
Players' kit and equipment	66,123	46,762
Managers' expenses	23,171	15,561
Maintenance of pitches and goalposts	22,571	16,158
Safeguarding and coaching courses	5,695	1,580
Presentation day and related expenses	13,582	11,118
League affiliation fees	7,526	4,900
Fines	1,736	391
General expenses	5,147	1,685
Insurance	1,309	1,392
Business management and administration	85,948	53,075
Website maintenance	3,203	4,010
Bank charges	4,679	3,523
Amortisation	8,600	8,600
	<u>341,109</u>	<u>223,104</u>

#### **6. Total Charity funds**

##### **UNRESTRICTED FUNDS**

	2022	2021
	£	£
Balance brought forward	386,350	345,317
Movement in the year	(6,014)	41,033
	<u>380,336</u>	<u>386,350</u>

The Trustees consider that the total funds of the Charity form an unrestricted fund in that there is no legal restriction in the application the Fund.



## **NOTES TO THE FINANCIAL STATEMENTS (continued)** **FOR THE YEAR ENDED 30th JUNE 2022**

### **7. Employees**

The average monthly number of persons employed by the Charity was 4 (2021: 3). The aggregate remuneration comprised:

	<b>2022</b>	2021
	£	£
Salaries	<b>98,677</b>	67,738
Social security costs	<b>3,204</b>	1,346
Pension costs	<b>2,637</b>	2,031
	<b><u>104,518</u></b>	<u>71,115</u>

These costs are allocated as follows:

	<b>2022</b>	2021
	£	£
Business management and administration	<b>85,948</b>	53,075
Community related activities - coaching	<b>18,570</b>	18,040
	<b><u>104,518</u></b>	<u>71,115</u>

Included within Business management and administration costs above is £0 (2021 - £1,244) of furlough income.



## **NOTES TO THE FINANCIAL STATEMENTS (continued)** **FOR THE YEAR ENDED 30th JUNE 2022**

### **8. Fixed assets – Licenses**

	<u>Highfield Park</u> £	<u>Nicholas Breakspear</u> £	<u>Samuel Ryder</u> £	Total £
<b>Cost</b>				
At 01.07.2021	98,032	110,000	45,000	253,032
Additions	-	-	-	-
At 30.06.2022	<b>98,032</b>	<b>110,000</b>	<b>45,000</b>	<b>253,032</b>
<b>Amortisation</b>				
At 01.07.2021	38,032	39,600	5,400	83,032
Charge for the year	2,400	4,400	1,800	8,600
At 30.06.2022	<b>40,432</b>	<b>44,000</b>	<b>7,200</b>	<b>91,632</b>
<b>Net book value</b>				
At 30.06.2022	<b>57,600</b>	<b>66,000</b>	<b>37,800</b>	<b>161,400</b>
At 30.06.2021	60,000	70,400	39,600	170,000

The licences, for the use of the football pitches and training facilities, are being written off in equal annual instalments over the length of the agreement.

### **9. Stocks**

	2022 £	2021 £
Football kits	<b>6,200</b>	6,200
Samba goals and parts	<b>3,600</b>	3,600
Defibrillators	<b>2,000</b>	2,000
Stored equipment	<b>1,000</b>	1,000
	<b>12,800</b>	12,800

The stocks have been identified and revalued to reflect the current position.



## **NOTES TO THE FINANCIAL STATEMENTS (continued)**

### **FOR THE YEAR ENDED 30th JUNE 2022**

**10. Debtors**

	2022	2021
	£	£
Other debtors	7,010	5,065
	<u>          </u>	<u>          </u>

**11. Cash at bank and in hand**

	2022	2021
	£	£
Bank current account	232,460	242,131
Bank bonds and deposit accounts	30,733	30,713
	<u>263,193</u>	<u>272,844</u>
	<u>          </u>	<u>          </u>

**12. Creditors**

	2022	2021
	£	£
Deferred income	43,577	40,500
Accruals	20,490	33,859
	<u>64,067</u>	<u>74,359</u>
	<u>          </u>	<u>          </u>

**13. Trustee remuneration and expenses**

No Trustee received any remuneration or benefit in kind during the years ended 30<sup>th</sup> June 2021 or 30<sup>th</sup> June 2022 for their work as a trustee. In the normal course of the Charity's activities, Trustees and members of the management committee were reimbursed for expenses that they incurred on behalf of the Club.

**14. Independent Examiner's remuneration**

The Independent Examiner received no remuneration during the years ended 30<sup>th</sup> June 2021 or 30<sup>th</sup> June 2022.

**15. Capital commitments**

In May 2021, the Club, in partnership with the Football Foundation, committed to a 6-year pitch improvement program. The total costs of the programme will be £152,424. The Club is expending these costs on a straight line basis over the course of the project. The Football Foundation has agreed to fund £66,200 towards the cost of these improvements.