



St. Albans City Youth
Football Club

Annual Report

and

Financial Statements

For The Year Ended

30th June 2023



St Albans City Youth Football Club

To Inspire a love for the game

Togetherness, Integrity, Opportunity, Development, Enjoyment

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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 30th June 2023.

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 28/02/2024

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



St Albans City Youth Football Club

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Trustees' Annual Report **For the year ended 30th June 2023**

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 4th November 2001.

Trustees

The Trustees who served during the year were as follows:

S Mardle (Chairman)

I Woods (Secretary)

R Baker (Treasurer)

K Hancock

S Kropman

L Levy

B Pyke

G Watts

L Wray – resigned 5th October 2022

Neil Robinson – appointed 6th January 2023

Hester Brierley – appointed 2nd March 2023

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 2022/23 had over 1,200 players registered in 88 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 and Sundays throughout the football season. We are delighted with our record number of 30 girls' teams, as we continue to promote and drive girls' football.

The Club's Inclusive Section (aimed at 7 and above) continues to thrive with eight 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. We are extremely grateful to our Inclusive Coordinator, who has developed this Section markedly since coming into post.



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Trustees' Annual Report (continued) **For the year ended 30th June 2023**

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. The Club employs five people. 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 Operations Manager has gone full-time this year, and has implemented a number of improvements across the board, including the migration of our website, as well as one of the most successful Presentation Days to date.

Our Football Development Manager & Assistant Operations Manager 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 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.



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Trustees' Annual Report (continued) **For the year ended 30th June 2023**

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 30th June 2023 the financial statements show a deficit for the financial year of £10,904 (2022 deficit - £6,014). This figure is after allowing for depreciation of the Club assets. The Total Charity Fund stands at £369,432 (2022 – £380,366).

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 2023, our cash reserves were £282,856 (2022 - £263,193)

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.

S Mardle – Chair of Trustees
6th September 2023



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STATEMENT OF FINANCIAL ACIVITIES **FOR THE YEAR ENDED 30th JUNE 2023**

	Notes	2023 £	2022 £
INCOMING RESOURCES			
Football teams related income	3	344,482	298,644
Other activity income	4	135,617	157,385
		<hr/>	<hr/>
TOTAL INCOMING RESOURCES		480,099	456,029
 RESOURCES EXPENDED			
Football teams' expenditure and management	5	394,324	341,109
Other activity expenditure	4	96,679	120,934
		<hr/>	<hr/>
TOTAL RESOURCES EXPENDED		491,003	462,043
 NET MOVEMENT IN FUNDS		(10,904)	(6,014)
 FUNDS BROUGHT FORWARD		380,336	386,350
		<hr/>	<hr/>
FUNDS CARRIED FORWARD	6	369,432	380,336
		<hr/>	<hr/>



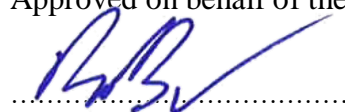
St Albans City Youth Football Club

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BALANCE SHEET **AS AT 30th JUNE 2023**

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Licences	8		152,800		161,400
CURRENT ASSETS					
Stocks	9	12,800		12,800	
Debtors	10	6,825		7,010	
Cash at bank and in hand	11	282,856		263,193	
		<u>302,481</u>		<u>283,003</u>	
CURRENT LIABILITIES					
Creditors	12	(85,849)		(64,067)	
NET CURRENT ASSETS			<u>216,632</u>	<u></u>	218,936
NET ASSETS			<u>369,432</u>	<u></u>	<u>380,336</u>
REPRESENTED BY THE FUNDS OF THE CHARITY UNRESTRICTED FUNDS					
TOTAL CHARITY FUNDS	6		<u>369,432</u>	<u></u>	<u>380,336</u>

Approved on behalf of the Trustees on



R Baker – Treasurer

6th September 2023



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NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 30th JUNE 2023**

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.



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NOTES TO THE FINANCIAL STATEMENTS (continued) **FOR THE YEAR ENDED 30th JUNE 2023**

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. Based on these assessments, the Trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and financial statements.**



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NOTES TO THE FINANCIAL STATEMENTS (continued) **FOR THE YEAR ENDED 30th JUNE 2023**

3. Football teams related income

	2023	2022
	£	£
Registration fees	229,196	219,791
Sponsorship	33,989	30,513
Grants and donations	57,740	27,917
Presentation day and related income	8,465	7,228
Gift aid	15,092	13,195
	344,482	298,644

4. Other activities

	2023			2022		
	Income	Expenditure	Total	Income	Expenditure	Total
	£	£	£	£	£	£
Tea bar	3,136	1,006	2,130	3,077	573	2,504
Community coaching	64,398	55,856	8,542	63,867	64,355	(488)
Soccer camps	31,002	26,049	4,953	41,092	32,789	8,303
Six a side	15,441	6,358	9,083	29,689	11,758	17,931
Futsal	-	-	-	600	1,390	(790)
Other fundraising	21,640	7,410	14,230	19,060	10,069	8,991
	135,617	96,679	38,938	157,385	120,934	36,451



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NOTES TO THE FINANCIAL STATEMENTS (continued) **FOR THE YEAR ENDED 30th JUNE 2023**

5. Football team expenditure and management

	2023	2022
	£	£
Match pitch hire	41,245	40,104
Training pitch hire	55,757	51,715
Players' kit and equipment	71,193	66,123
Managers' expenses	21,129	23,171
Maintenance of pitches and goalposts	30,686	22,571
Safeguarding and coaching courses	9,570	5,695
Presentation day and related expenses	18,699	13,582
League affiliation fees	11,437	7,526
Fines	2,068	1,736
General expenses	3,090	5,147
Insurance	1,983	1,309
Business management and administration	111,662	85,948
Website maintenance	2,717	3,203
Bank charges	4,488	4,679
Amortisation	8,600	8,600
	<u>394,324</u>	<u>341,109</u>

6. Total Charity funds

UNRESTRICTED FUNDS

	2023	2022
	£	£
Balance brought forward	380,336	386,350
Movement in the year	(10,904)	(6,014)
	<u>369,432</u>	<u>380,336</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.



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NOTES TO THE FINANCIAL STATEMENTS (continued) **FOR THE YEAR ENDED 30th JUNE 2023**

7. Employees

The average monthly number of persons employed by the Charity was 5 (2022:

4). The aggregate remuneration comprised:

	2023	2022
	£	£
Salaries	119,171	98,677
Social security costs	4,831	3,204
Pension costs	3,040	2,637
	127,042	104,518

These costs are allocated as follows:

	2023	2022
	£	£
Business management and administration	111,662	85,948
Community related activities - coaching	15,380	18,570
	127,042	104,518



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NOTES TO THE FINANCIAL STATEMENTS (continued) **FOR THE YEAR ENDED 30th JUNE 2023**

8. Fixed assets – Licenses

	<u>Highfield Park</u> £	<u>Nicholas Breakspear</u> £	<u>Samuel Ryder</u> £	Total £
Cost				
At 01.07.2022	98,032	110,000	45,000	253,032
Additions	-	-	-	-
At 30.06.2023	98,032	110,000	45,000	253,032
Amortisation				
At 01.07.2022	40,032	44,000	7,200	91,632
Charge for the year	2,400	4,400	1,800	8,600
At 30.06.2023	42,432	48,400	9,000	100,232
Net book value				
At 30.06.2023	55,200	61,600	36,000	152,800
At 30.06.2022	57,600	66,000	37,800	161,400

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

	2023 £	2022 £
Football kits	6,200	6,200
Samba goals and parts	3,600	3,600
Defibrillators	2,000	2,000
Stored equipment	1,000	1,000
	12,800	12,800

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



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NOTES TO THE FINANCIAL STATEMENTS (continued) **FOR THE YEAR ENDED 30th JUNE 2023**

10. Debtors

	2023	2022
	£	£
Other debtors	6,825	7,010
	<u> </u>	<u> </u>

11. Cash at bank and in hand

	2023	2022
	£	£
Bank current account	251,817	232,460
Bank bonds and deposit accounts	31,039	30,733
	<u>282,856</u>	<u>263,193</u>

12. Creditors

	2023	2022
	£	£
Deferred income	55,192	43,577
Accruals	30,657	20,490
	<u>85,849</u>	<u>64,067</u>

13. Trustee remuneration and expenses

No Trustee received any remuneration or benefit in kind during the years ended 30th June 2022 or 30th June 2023 for their work as a trustee. In the normal course of the Charity's activities, Trustees 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 30th June 2022 or 30th June 2023.

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.