

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

England & Wales · Charity number 1096263

Details

Status Registered

Legal form Charitable company

Company number [04495872](#)

Registered 2003-02-27

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

Contact

Address 161 Ollerton Road
Barnsley
S71 3DL

Phone 07910121070

Email petegoodlad@yahoo.co.uk

Website www.pitchero.co.uk/clubs/athersleyrecreationfc

Activities

Objects: (A) PROMOTE THE BENEFIT OF THE INHABITANTS OF ATHERSLEY, NEW LODGE AND SMITHIES AND THE NEIGHBOURHOOD (HEREINAFTER CALLED 'THE AREA OF BENEFIT') WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS;(B) THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY PROVIDING FACILITIES FOR THE PLAYING OF FOOTBALL(C) ESTABLISH, OR SECURE THE ESTABLISHMENT OF, A COMMUNITY CENTRE AND SPORTS GROUND (HEREINAFTER CALLED 'THE CENTRE') AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THESE OBJECTS;("THE OBJECTS")

Activities: Active Sport & Recreation for All

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport, Economic/community Development/employment
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** ATHERSLEY, NEW LODGE ANDSMITHIES AND THE NEIGHBOURHOOD.
- Barnsley

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£196,535	£171,000	-	-
2024-07-31	£140,978	£141,145	-	-
2023-07-31	£126,129	£142,867	-	-
2022-07-31	£154,651	£164,493	-	-
2021-07-31	£200,999	£163,917	-	-

Trustees

Name	Role	Appointed
MICK SHEPHERD	Chair	
PETER RUDI GOODLAD		

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

England & Wales - Charity number 1096263

Accounts

Company Number. 04495872 (England and Wales)

Registered Charity Number. 1096263

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

REPORT AND ACCOUNTS

YEAR ENDED 31 JULY 2025

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

TRUSTEES' REPORT AND ACCOUNTS

YEAR ENDED 31 JULY 2025

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ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 JULY 2025

Full name: Athersley Community Association and Football Club

Registered company number: 04495872

Registered Charity Number: 1096263

Registered office & principal address:
161 Ollerton Road
Athersley North
Barnsley
S71 3DL

Trustees & Directors:
Peter Goodlad
Paul Rosser (Resigned February 2026)
Steven Rowbottom (Resigned February 2026)
Michael Shepherd

Chairperson: Michael Shepherd

Secretary: Peter Goodlad

Independent Examiner:
Stephanie Tolson
Community Accountant
Barnsley CVS
23 Queens Road
Barnsley
S71 1AN

Bankers:
TSB
17 Market Hill
Barnsley
South Yorkshire
S70 2PP

The trustees present their report and financial statements for the period 01 August 2024 to 31 July 2025.

Structure, governance and management

Athersley Community Association and Football Club is a registered charity with the Charity Commission and a company limited by guarantee, governed by its Memorandum and Articles of Association, dated July 2002, most recently amended June 2003. The company has no share capital and the liability of each member in the event of winding-up is limited to a sum not exceeding £1. The affairs of the charity are managed on a day to day basis by the Board of Trustees who have control of the charity, its property and funds.

Appointment of trustees

The trustees are also directors of the company for the purpose of company law. The trustees are elected by the members at the Annual General Meeting. The trustees who served during the year, and to the date of the signing of this report, are listed on page 3. New trustees are provided with copies of the current version of the constitution and the latest Annual Report & Accounts.

Risk management

The trustees have risk management policies & procedures in place that are approved by the Football Association which include safeguarding and health & safety. Risk Assessments are carried out for activities. Financial risk is managed through a system of financial control.

Charitable aims and objectives

The objectives of the charity are:

- a) to promote the benefit of the inhabitants of the Athersley, New Lodge and Smithies and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
- b) the promotion of community participation in healthy recreation by providing facilities for the playing of football.
- c) Establish, or secure the establishment of, a Community Centre and Sports Ground and to maintain and manage the facility in cooperation with any local authority or other person or body in furtherance of these objectives.

Public benefit

In shaping the objectives for the year the trustees have paid due regard to the public benefit guidance published by the Charity Commission.

Activities undertaken and achievements during the period.

The association were responsible for the running of 5 senior teams and 10 junior teams.

The association made headway with the new committee and had 10 members put their name forward. None were added as trustees as we wanted to see how the new committee worked throughout the year.

Our meetings with the council and numerous people involved with pursuing our 3G Plans were held, but no real headway has come to fruition yet.

We have had an enquiry to ground share with another local club Barnsley Town for season 2025-2026. The board are to look at this idea.

We continue to raise money through our teams and have had some funding granted to start a new friendship group and again our bonfire money for fireworks and next payment from the grass maintenance fund. Sponsorship and pitch hire income is also good.

The club retained it's national league status for 2025-2026 season.

We continue to run the association despite ever increasing costs and all the new FA regulations.

Some hard decisions will have to be made for season 2025-2026.

Related parties

Related party transactions are detailed in note 8 to the accounts.

The charity's policy on reserves

As a small charity, reliant on public and charitable funding and susceptible to factors beyond the control of the organisation, the trustees recognise the need to keep reserves at a level which will give the organisation stability to enable it to continue to operate in the future.

Whilst the Association strives to adhere to its ongoing policy on Reserves, to have the equivalent of three months running costs in reserve, and with the upsurge in costs on all fronts, it is finding it increasingly difficult to get its Reserves to the level it desires of circa £30k.

Post Covid, with the struggles of competition for the first team as detailed above and the effects of Covid, the Charity has seen a dramatic reduction in attendances for the first team, which has had a severe impact on income.

The trustees are fully aware of the hand to mouth existence it is currently having to cope with and are determined to ensure its future existence, even if this means restructuring its core activities, for example reducing the number of teams it runs itself and hiring out manned facilities. The actual level of reserves at the year-end stand at £14,768 which is below the desired level. (2024: £2,387)

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

TRUSTEES' REPORT continued

YEAR ENDED 31 JULY 2025

Statement of trustee's responsibilities

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficiency for the year then ended. In preparing those financial statements, the trustees are required to select suitable accounting policies and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity, and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Financial Position

The financial statements are set out in pages 8 to 16. The Statement of Financial Activities shows a surplus for the year of £25,535 (2024: a deficit of £167). This includes a depreciation charge of £4,846 in the current financial year.

The total funds at the year-end were £138,462 (2024: £112,927). Funds are made up of Fixed Assets £105,694, balances remaining on restricted grants £18,000 and the general unrestricted reserve of £14,768.

Small company provisions:

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Exemptions

The trustees have taken advantage of the exemptions available to small companies, including the audit exemption.

The trustees declare that they have approved the trustees' report above.
Signed on behalf of the trustees:

Signed 

Date: 26 March 2026

Peter Goodlad, Director/Company Secretary

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 JULY 2025

I report on the accounts of the charity, which are set out on pages 8 to 16.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and I 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.

Signed  _____ Date: 26 March 2026

Stephanie Tolson
Barnsley CVS
23 Queens Road, Barnsley, S71 1AN

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

**STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income & Expenditure Account)**

YEAR ENDED 31 JULY 2025

		Unrestricted Funds	Designated Funds	Restricted Funds	2025 Total Funds	2024
	Note	£	£	£	£	£
Income:						
Donations and legacies	2a	13,323	-	22,984	36,307	10,073
Income from charitable activities	2b	56,571	-	-	56,571	41,837
Income from other trading activities	2c	103,657	-	-	103,657	89,068
Other income	2d	-	-	-	-	-
Total income		173,551	-	22,984	196,535	140,978
Expenditure						
Cost of raising funds	3a	48,803	-	-	48,803	44,046
Expenditure on charitable activities	3b	112,367	4,846	4,984	122,197	97,099
Total expenditure		161,170	4,846	4,984	171,000	141,145
Net income/expenditure for the year		12,381	(4,846)	18,000	25,535	(167)
Transfers between funds	13	-	-	-	-	-
Total funds brought forward		2,387	110,540	-	112,927	113,094
Total funds carried forward	12	14,768	105,694	18,000	138,462	112,927

The Statement of Financial Activities includes all gains and losses recognised in the year.

All the activities of the charitable company are classed as continuing.

Prior year donations and legacies include £2,984 restricted funds. All other prior year income is unrestricted.

Prior year expenditure on charitable activities includes £6,020 designated funds (depreciation) and £2,984 restricted funds. All other prior year expenditure is unrestricted.

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

BALANCE SHEET

AS AT 31 JULY 2025

	Note	£	2025 £	£	2024 £
Fixed assets					
Tangible assets	4	105,694		110,540	
Total fixed assets		<u>105,694</u>	105,694	<u>110,540</u>	110,540
Current assets					
Debtors & prepayments	5	-		-	
Cash at bank and in hand		35,768		7,078	
Total current assets		<u>35,768</u>		<u>7,078</u>	
Liabilities					
Creditors & accruals	6				
Amounts falling due within one year		<u>(3,000)</u>		<u>(4,691)</u>	
Net current assets			32,768		2,387
Net assets			<u>138,462</u>		<u>112,927</u>
Funds of the charity					
Unrestricted funds	12		14,768		2,387
Designated funds (Fixed Assets)			105,694		110,540
Restricted funds			18,000		-
Total funds			<u>138,462</u>		<u>112,927</u>

Exemption from audit

For the year ending 31 July 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

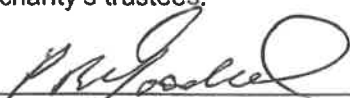
Directors' responsibilities:

- *The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;*
- *The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.*

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The trustees declare that they have approved the accounts above.
Signed on behalf of the charity's trustees:

Signed _____



Dated: 26 March 2026

Peter Goodlad, Director/Company Secretary

1. Accounting policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102) and the Companies Act 2006.

The financial statements are prepared in pounds sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

Going Concern Note

After reviewing the charity's forecasts and projections, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. There are no material uncertainties in the 12-month period following the signing of these accounts. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Incoming resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

Donated goods and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts.

Resources Expended

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Cost of raising funds includes all expenditure incurred to raise funds for charitable purposes, including costs of all fundraising activities and cost incurred in seeking donations, grants and legacies.

Expenditure on charitable activities includes all resources applied by the charity in undertaking work to meet its charitable objectives.

Taxation

The charity is exempt from corporation tax on its charitable activities.

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 JULY 2025

Depreciation

Depreciation is calculated to write down the cost or valuation less estimated residual value of all tangible fixed assets, over their expected useful lives. The rates applicable are:

Leasehold Improvements – 10% on a straight line basis

Machinery, Fixtures & Fittings – 25% on a straight line basis

In the year of acquisition, fixed assets are depreciated for the full year.

Funds Structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on the fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged.

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 JULY 2025

2. Analysis of Income

Note	2025			2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
2a Donations and legacies						
Gifts, donations & sponsorship	13,323	-	13,323	7,089	-	7,089
Grants received:						
National Lottery	-	20,000	20,000	-	-	-
Football Foundation	-	1,984	1,984	-	1,984	1,984
BMBC grant for fireworks	-	1,000	1,000	-	1,000	1,000
	<u>13,323</u>	<u>22,984</u>	<u>36,307</u>	<u>7,089</u>	<u>2,984</u>	<u>10,073</u>
2b Income from charitable activities						
Gate receipts & season tickets	12,673	-	12,673	12,146	-	12,146
Player subscriptions & fines	24,141	-	24,141	22,301	-	22,301
Programme & shop sales	116	-	116	335	-	335
Facility hire	12,367	-	12,367	3,315	-	3,315
Training income	1,482	-	1,482	2,459	-	2,459
Rebates & other income	5,792	-	5,792	1,281	-	1,281
	<u>56,571</u>	<u>-</u>	<u>56,571</u>	<u>41,837</u>	<u>-</u>	<u>41,837</u>
2c Income from other trading activities						
Bar, snack bar and refreshments	83,071	-	83,071	72,538	-	72,538
Raffle & Lottery fundraisers	16,498	-	16,498	13,425	-	13,425
Advertising boards	600	-	600	-	-	-
Fundraising events	3,488	-	3,488	3,105	-	3,105
	<u>103,657</u>	<u>-</u>	<u>103,657</u>	<u>89,068</u>	<u>-</u>	<u>89,068</u>
2d Other income						
Sale of Assets	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL INCOME	<u>173,551</u>	<u>22,984</u>	<u>196,535</u>	<u>137,994</u>	<u>2,984</u>	<u>140,978</u>

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 JULY 2025

3. Analysis of Expenditure

Note	Unrestricted funds	Designated funds	Restricted funds	2025	2024
				Total funds	
	£	£	£	£	£
3a Cost of raising funds					
Cost of shop sales	37	-	-	37	232
Cost of bar & snack bar sales	39,171	-	-	39,171	35,187
Raffle	9,595	-	-	9,595	8,627
	<u>48,803</u>	<u>-</u>	<u>-</u>	<u>48,803</u>	<u>44,046</u>
3b Charitable Activities					
Ground maintenance	39,124	-	1,984	41,108	31,515
Sports kit & equipment	5,501	-	-	5,501	4,097
Light, heat & water	10,753	-	-	10,753	12,369
Insurance	636	-	-	636	707
Players' wages cost	19,452	-	-	19,452	-
Postage, stationery & office expenses	3,305	-	-	3,305	1,172
Telephones & internet	1,293	-	-	1,293	1,180
Advertising	366	-	-	366	400
Public events	4,120	-	1,000	5,120	3,034
Repairs, maintenance & renewals	5,215	-	-	5,215	8,097
Cleaning	794	-	-	794	1,544
Training	2,907	-	2,000	4,907	3,368
Trophies & presentations	1,410	-	-	1,410	2,135
Physio & first Aid	380	-	-	380	470
Gate receipts paid over	424	-	-	424	-
Gifts, donations & sponsorships	-	-	-	-	835
Officials	5,651	-	-	5,651	4,393
Registration fees, licences & fines	6,832	-	-	6,832	8,490
Volunteers expenses	1,310	-	-	1,310	2,553
Travel	775	-	-	775	2,905
Accountancy & finance	1,000	-	-	1,000	950
Depreciation	-	4,846	-	4,846	6,020
Sundries/other expenses	1,119	-	-	1,119	865
	<u>112,367</u>	<u>4,846</u>	<u>4,984</u>	<u>122,197</u>	<u>97,099</u>
TOTAL EXPENDITURE	<u>161,170</u>	<u>4,846</u>	<u>4,984</u>	<u>171,000</u>	<u>141,145</u>

Prior year expenditure includes:

- Depreciation of £6,020 charged to designated funds.
- Expenditure from restricted funds – Public events £1,000, Ground Maintenance £1,984.

All other prior year expenditure is unrestricted.

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 JULY 2025

4. Tangible Fixed Assets

	<u>Land</u>	<u>Leasehold Improvements</u>	<u>Equipment, Fixtures & Fittings</u>	<u>Total</u>
	£	£	£	£
Cost				
Balance b/f - 01 August 2024	85,282	257,173	22,099	364,554
Additions in year	-	-	-	-
Disposals	-	-	-	-
Balance c/f at 31 July 2025	<u>85,282</u>	<u>257,173</u>	<u>22,099</u>	<u>364,554</u>
Depreciation				
Balance b/f - 01 August 2024	-	232,215	21,799	254,014
Disposals	-	-	-	-
Charge for the year	-	4,746	100	4,846
Balance c/f at 31 July 2025	<u>-</u>	<u>236,961</u>	<u>21,899</u>	<u>258,860</u>
Net Book Value at 31 July 2025	<u>85,282</u>	<u>20,212</u>	<u>200</u>	<u>105,694</u>
Net Book Value at 31 July 2024	<u>85,282</u>	<u>24,958</u>	<u>300</u>	<u>110,540</u>

The land is owned by Barnsley Metropolitan Borough Council and leased for a term of 50 years.

5. Debtors

	2025	2024
	£	£
Debtors/ prepayments	-	-
	<u>-</u>	<u>-</u>

6. Creditors

	2025	2024
	£	£
Creditors	2,000	3,741
Accountancy accrual	1,000	950
	<u>3,000</u>	<u>4,691</u>

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 JULY 2025

7. Trustees' remuneration, benefits and expenses

Other than reimbursement for items purchase on behalf of the charity, there were no payments, remuneration or benefits made to trustees in this or the previous reporting period.

8. Related party transactions

There were no related party transactions in this or the previous financial year.

9. Staff costs

A small wage was paid to first team players from August 24 to April 2025. Total wages cost was £19,452. There were no other payments to employees during this financial year. No wages were paid in the previous financial year.

10. Independent examination and accountancy services

The cost of the independent examination and accountancy service was £1,000 (2024: £950).

11. Analysis of Assets by fund

	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
2025				
Fixed assets	-	105,694	-	105,694
Current assets	17,768	-	18,000	35,768
Current liabilities	(3,000)	-	-	(3,000)
	<u>14,768</u>	<u>105,694</u>	<u>18,000</u>	<u>138,462</u>
2024				
Fixed assets	-	110,540	-	110,540
Current assets	7,078	-	-	7,078
Current liabilities	(4,691)	-	-	(4,691)
	<u>2,387</u>	<u>110,540</u>	<u>-</u>	<u>112,927</u>

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 JULY 2025

12. Movements in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfers £	Closing balance £
Unrestricted funds					
General Fund	2,387	173,551	(161,170)	-	14,768
	2,387	173,551	(161,170)	-	14,768
Designated funds					
Fixed Assets	110,540	-	(4,846)	-	105,694
	110,540	-	(4,846)	-	105,694
Restricted funds					
BMBC - Fireworks	-	1,000	(1,000)	-	-
Football Foundation - Pitch Maint	-	1,984	(1,984)	-	-
National Lottery	-	20,000	(2,000)	-	18,000
	-	22,984	(4,984)	-	18,000
TOTAL FUNDS	112,927	196,535	(171,000)	-	138,462

13. Fund Transfers

There were no fund transfers during the year.

14. Restricted funds

- BMBC - a grant towards the cost of fireworks for the annual bonfire event.
- Football Foundation - A grant to be received for six years from 2023 to complete the grounds maintenance works recommended in the Pitch Power Assessment Report.
- National Lottery Community Fund - a grant received to set up a Friendship group for elderly people in the community.

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

England & Wales - Charity number 1096263

Accounts

Company Number. 04495872 (England and Wales)

Registered Charity Number. 1096263

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

REPORT AND ACCOUNTS

YEAR ENDED 31 JULY 2024

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

TRUSTEES' REPORT AND ACCOUNTS

YEAR ENDED 31 JULY 2024

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ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 JULY 2024

Full name: Athersley Community Association and Football Club

Registered company number: 04495872

Registered Charity Number: 1096263

Registered office & principal address:
161 Ollerton Road
Athersley North
Barnsley
S71 3DL

Trustees & Directors:
Peter Goodlad
Paul Rosser
Steven Rowbottom
Michael Shepherd

Chairperson: Michael Shepherd

Secretary: Peter Goodlad

Independent Examiner:
Stephanie Tolson
Community Accountant
BCVS Services Limited
23 Queens Road
Barnsley
S71 1AN

Bankers:
TSB
17 Market Hill
Barnsley
South Yorkshire
S70 2PP

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

TRUSTEES' REPORT

YEAR ENDED 31 JULY 2024

The trustees present their report and financial statements for the period 01 August 2023 to 31 July 2024.

Structure, governance and management

Athersley Community Association and Football Club is a registered charity with the Charity Commission and a company limited by guarantee, governed by its Memorandum and Articles of Association, dated July 2002, most recently amended June 2003. The company has no share capital and the liability of each member in the event of winding-up is limited to a sum not exceeding £1. The affairs of the charity are managed on a day to day basis by the Board of Trustees who have control of the charity, its property and funds.

Appointment of trustees

The trustees are also directors of the company for the purpose of company law. The trustees are elected by the members at the Annual General Meeting.

Risk management

The trustees have risk management policies & procedures in place that are approved by the Football Association which include safeguarding and health & safety. Risk Assessments are carried out for activities. Financial risk is managed through a system of financial control.

Charitable aims and objectives

The objectives of the charity are:

- a) to promote the benefit of the inhabitants of the Athersley, New Lodge and Smithies and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
- b) the promotion of community participation in healthy recreation by providing facilities for the playing of football.
- c) Establish, or secure the establishment of, a Community Centre and Sports Ground and to maintain and manage the facility in cooperation with any local authority or other person or body in furtherance of these objectives.

Public benefit

In shaping the objectives for the year the trustees have paid due regard to the public benefit guidance published by the Charity Commission.

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

TRUSTEES' REPORT continued

YEAR ENDED 31 JULY 2024

Activities undertaken and achievements during the period.

The provision of sport and recreation facilities for our local community, including football, children's activities, public events and continuation of working with local statutory organisations, including probation, Dept of Work and Pensions, NHS and Youth Service. We provide training and education, FA courses for safeguarding, first aid and level 1 coaching.

The association were responsible for the running of 16 Football Teams, 5 Senior Teams & 11 Junior Teams.

During the year we have still been working to form a new trustees' board and this will take place on Monday 7th April 2025.

More income has been raised through more teams and a service cap on all teams using our facility. We have worked hard to reduce running costs and all new tariffs will come into effect in December 2025. The association is still reliant on mainly football income but we have still generated income from the bonfire and sponsorship.

The club retained its national league status for season 2024/25 and the improvement continues on the field as well as off it.

We are planning huge changes to our facility in the next 2-3 years as the club looks to pursue a new floodlit 3 G Astroturf which will transform the club.

Related parties

Related party transactions are detailed in note 8 to the accounts.

The charity's policy on reserves

As a small charity, reliant on public and charitable funding and susceptible to factors beyond the control of the organisation, the trustees recognise the need to keep reserves at a level which will give the organisation stability to enable it to continue to operate in the future.

Whilst the Association strives to adhere to its ongoing policy on Reserves, to have the equivalent of three months running costs in reserve, and with the upsurge in costs on all fronts, it is finding it increasingly difficult to get its Reserves to the level it desires of circa £30k.

Post Covid, with the struggles of competition for the first team as detailed above and the effects of Covid, the Charity has seen a dramatic reduction in attendances for the first team, which has had a severe impact on income.

The trustees are fully aware of the hand to mouth existence it is currently having to cope with and are determined to ensure its future existence, even if this means restructuring its core activities, for example reducing the number of teams it runs itself and hiring out manned facilities. The actual level of reserves at the year-end stand at £2,387 which is below the desired level.

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

TRUSTEES' REPORT continued

YEAR ENDED 31 JULY 2024

Statement of trustee's responsibilities

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficiency for the year then ended. In preparing those financial statements, the trustees are required to select suitable accounting policies and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity, and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Financial Position

The financial statements are set out in pages 8 to 16. The Statement of Financial Activities shows a deficit for the year of £167 (2023: a deficit of £16,738). This includes a depreciation charge of £6,020 in the current financial year.

The total funds at the year-end were £112,927 (2023: £113,094). Funds are made up of Fixed Assets £110,540, balances remaining on restricted grants £0 and the general unrestricted reserve of £2,387.

Small company provisions:

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Exemptions

The trustees have taken advantage of the exemptions available to small companies, including the audit exemption.

The trustees declare that they have approved the trustees' report above.
Signed on behalf of the trustees:

Signed _____



Date: 20 March 2025

Peter Goodlad, Director/Company Secretary

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 JULY 2024

I report on the accounts of the charity, which are set out on pages 8 to 16.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and I 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.

Signed  Date: 20 March 2025

Stephanie Tolson
BCVS Services Limited
23 Queens Road, Barnsley, S71 1AN

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

**STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income & Expenditure Account)**

YEAR ENDED 31 JULY 2024

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	2024 Total Funds £	2023 £
	Note					
Income:						
Donations and legacies	2a	9,073	-	1,000	10,073	13,096
Income from charitable activities	2b	41,837	-	-	41,837	32,536
Income from other trading activities	2c	89,068	-	-	89,068	80,497
Other income	2d	-	-	-	-	-
Total income		<u>139,978</u>	<u>-</u>	<u>1,000</u>	<u>140,978</u>	<u>126,129</u>
Expenditure						
Cost of raising funds	3a	44,046	-	-	44,046	36,726
Expenditure on charitable activities	3b	90,079	6,020	1,000	97,099	106,141
Total expenditure		<u>134,125</u>	<u>6,020</u>	<u>1,000</u>	<u>141,145</u>	<u>142,867</u>
Net income/expenditure for the year		5,853	(6,020)	-	(167)	(16,738)
Transfers between funds	13	(400)	400	-	-	-
Total funds brought forward		(3,066)	116,160	-	113,094	129,832
Total funds carried forward	12	<u>2,387</u>	<u>110,540</u>	<u>-</u>	<u>112,927</u>	<u>113,094</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All the activities of the charitable company are classed as continuing.

Prior year donations and legacies include £1,500 restricted funds. All other prior year income is unrestricted.

Prior year expenditure on charitable activities includes £6,424 designated funds (depreciation) and £1,500 restricted funds. All other prior year expenditure is unrestricted.

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

BALANCE SHEET

AS AT 31 JULY 2024

	Note	£	2024 £	£	2023 £
Fixed assets					
Tangible assets	4	110,540		116,160	
Total fixed assets			110,540		116,160
Current assets					
Debtors & prepayments	5	-		-	
Cash at bank and in hand		7,078		3,863	
Total current assets		7,078		3,863	
Liabilities					
Creditors & accruals	6				
Amounts falling due within one year		(4,691)		(6,929)	
Net current assets			2,387		(3,066)
Net assets			112,927		113,094
Funds of the charity					
Unrestricted funds	12		2,387		(3,066)
Designated funds (Fixed Assets)			110,540		116,160
Restricted funds			-		-
Total funds			112,927		113,094

Exemption from audit

For the year ending 31 July 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The trustees declare that they have approved the accounts above.
Signed on behalf of the charity's trustees:

Signed _____



Dated: 20 March 2024

Peter Goodlad, Director/Company Secretary

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2024

1. Accounting policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

Going Concern Note

After reviewing the charity's forecasts and projections, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. There are no material uncertainties in the 12-month period following the signing of these accounts. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Incoming resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

Donated goods and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts.

Resources Expended

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

Cost of raising funds includes all expenditure incurred to raise funds for charitable purposes, including costs of all fundraising activities and cost incurred in seeking donations, grants and legacies.

Expenditure on charitable activities includes all resources applied by the charity in undertaking work to meet its charitable objectives.

Taxation

The charity is exempt from corporation tax on its charitable activities.

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 JULY 2024

Depreciation

Depreciation is calculated to write down the cost or valuation less estimated residual value of all tangible fixed assets, over their expected useful lives. The rates applicable are:

Leasehold Improvements – 10% on a straight line basis

Machinery, Fixtures & Fittings – 25% on a straight line basis

In the year of acquisition, fixed assets are depreciated for the full year.

Funds Structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on the fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged.

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 JULY 2024

2. Analysis of Income

Note	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
2a Donations and legacies						
Gifts, donations & sponsorship	7,089	-	7,089	11,596	-	11,596
Grants received:						
Football Foundation	1,984	-	1,984	-	-	-
BMBC grant for fireworks	-	1,000	1,000	-	1,500	1,500
	<u>9,073</u>	<u>1,000</u>	<u>10,073</u>	<u>11,596</u>	<u>1,500</u>	<u>13,096</u>
2b Income from charitable activities						
Gate receipts & season tickets	12,146	-	12,146	11,026	-	11,026
Player subscriptions & fines	22,301	-	22,301	18,181	-	18,181
Programme & shop sales	335	-	335	92	-	92
Facility hire	3,315	-	3,315	1,860	-	1,860
Training income	2,459	-	2,459	1,012	-	1,012
Rebates & other income	1,281	-	1,281	365	-	365
	<u>41,837</u>	<u>-</u>	<u>41,837</u>	<u>32,536</u>	<u>-</u>	<u>32,536</u>
2c Income from other trading activities						
Bar, snack bar and refreshments	72,538	-	72,538	62,398	-	62,398
Raffle & Lottery fundraisers	13,425	-	13,425	16,949	-	16,949
Advertising boards	-	-	0	1,150	-	1,150
Fundraising events	3,105	-	3,105	-	-	-
	<u>89,068</u>	<u>-</u>	<u>89,068</u>	<u>80,497</u>	<u>-</u>	<u>80,497</u>
2d Other income						
Sale of Assets	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL INCOME	<u>139,978</u>	<u>1,000</u>	<u>140,978</u>	<u>124,629</u>	<u>1,500</u>	<u>126,129</u>

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 JULY 2024

3. Analysis of Expenditure

Note	Unrestricted	Designated	Restricted	2024	2023
	funds	funds	funds	Total	
	£	£	£	£	£
3a Cost of raising funds					
Cost of shop sales	232	-	-	232	34
Cost of bar & snack bar sales	35,187	-	-	35,187	28,453
Raffle	8,627	-	-	8,627	8,239
	<u>44,046</u>	<u>-</u>	<u>-</u>	<u>44,046</u>	<u>36,726</u>
3b Charitable Activities					
Ground maintenance	31,515	-	-	31,515	35,407
Sports kit & equipment	4,097	-	-	4,097	3,303
Light, heat & water	12,369	-	-	12,369	10,158
Insurance	707	-	-	707	4,203
Players' wages cost	-	-	-	-	16,170
Postage, stationery & office expenses	1,172	-	-	1,172	105
Telephones & internet	1,180	-	-	1,180	1,011
Advertising	400	-	-	400	1,117
Public events	2,034	-	1,000	3,034	1,670
Repairs, maintenance & renewals	8,097	-	-	8,097	3,367
Cleaning	1,544	-	-	1,544	1,382
Training	3,368	-	-	3,368	3,512
Trophies & presentations	2,135	-	-	2,135	1,483
Physio & first Aid	470	-	-	470	435
Gate receipts paid over	-	-	-	-	436
Gifts, donations & sponsorships	835	-	-	835	-
Officials	4,393	-	-	4,393	3,899
Registration fees, licences & fines	8,490	-	-	8,490	5,635
Volunteers expenses	2,553	-	-	2,553	1,061
Travel	2,905	-	-	2,905	3,084
Accountancy & finance	950	-	-	950	850
Depreciation	-	6,020	-	6,020	6,424
Sundries/other expenses	865	-	-	865	1,429
	<u>90,079</u>	<u>6,020</u>	<u>1,000</u>	<u>97,099</u>	<u>106,141</u>
TOTAL EXPENDITURE	<u>134,125</u>	<u>6,020</u>	<u>1,000</u>	<u>141,145</u>	<u>142,867</u>

Prior year expenditure includes:

- Depreciation of £6,424 charged to designated funds.
- Expenditure from restricted funds – Public events £1,500.

All other prior year expenditure is unrestricted.

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 JULY 2024

4. Tangible Fixed Assets

	Land	Leasehold Improvements	Equipment, Fixtures & Fittings	Total
	£	£	£	£
Cost				
Balance b/f - 01 August 2023	85,282	257,173	21,699	364,154
Additions in year	-	-	400	400
Disposals	-	-	-	-
Balance c/f at 31 July 2024	<u>85,282</u>	<u>257,173</u>	<u>22,099</u>	<u>364,554</u>
Depreciation				
Balance b/f - 01 August 2023	-	227,469	20,525	247,994
Disposals	-	-	-	-
Charge for the year	-	4,746	1,274	6,020
Balance c/f at 31 July 2024	<u>-</u>	<u>232,215</u>	<u>21,799</u>	<u>254,014</u>
Net Book Value at 31 July 2024	<u>85,282</u>	<u>24,958</u>	<u>300</u>	<u>110,540</u>
Net Book Value at 31 July 2023	<u>85,282</u>	<u>29,704</u>	<u>1,174</u>	<u>116,160</u>

The land is owned by Barnsley Metropolitan Borough Council and leased for a term of 50 years.

5. Debtors

	2024	2023
	£	£
Insurance prepayment	-	-
	<u>-</u>	<u>-</u>

6. Creditors

	2024	2023
	£	£
Creditors	3,741	6,079
Accountancy accrual	950	850
	<u>4,691</u>	<u>6,929</u>

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 JULY 2024

7. Trustees' remuneration, benefits and expenses

Out of pocket travel expenses were paid to one trustee during the financial year, to the total value of £49. Other than reimbursement for items purchase on behalf of the charity, there were no further payments, remuneration or benefits made to trustees in this or the previous reporting period.

8. Related party transactions

There were no related party transactions in this or the previous financial year.

9. Staff costs

There were no payments to employees during this financial year.

10. Independent examination and accountancy services

The cost of the independent examination and accountancy service was £950 (2024: £850).

11. Analysis of Assets by fund

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
2024				
Fixed assets	-	110,540	-	110,540
Current assets	7,078	-	-	7,078
Current liabilities	(4,691)	-	-	(4,691)
	<u>2,387</u>	<u>110,540</u>	<u>-</u>	<u>112,927</u>
2023				
Fixed assets	-	116,160	-	116,160
Current assets	3,863	-	-	3,863
Current liabilities	(6,929)	-	-	(6,929)
	<u>(3,066)</u>	<u>116,160</u>	<u>-</u>	<u>113,094</u>

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 JULY 2024

12. Movements in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfers £	Closing balance £
Unrestricted funds					
General Fund	(3,066)	139,978	(134,125)	(400)	2,387
	(3,066)	139,978	(134,125)	(400)	2,387
Designated funds					
Fixed Assets	116,160	-	(6,020)	400	110,540
	116,160	-	(6,020)	400	110,540
Restricted funds					
BMBC - Fireworks	-	1,000	(1,000)	-	-
	-	1,000	(1,000)	-	-
TOTAL FUNDS	113,094	140,978	(141,145)	-	112,927

13. Fund Transfers

The following amount was transferred to the designated fixed assets fund, to cover capital spend in accordance with the Fixed Asset policy:

- £400 – Video Camera

14. Restricted funds

- BMBC – a grant towards the cost of fireworks for the annual bonfire event.

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

England & Wales - Charity number 1096263

Accounts

Company Number. 04495872 (England and Wales)

Registered Charity Number. 1096263

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

REPORT AND ACCOUNTS

YEAR ENDED 31 JULY 2023

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

TRUSTEES' REPORT AND ACCOUNTS

YEAR ENDED 31 JULY 2023

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ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 JULY 2023

Full name: Athersley Community Association and Football Club

Registered company number: 04495872

Registered Charity Number: 1096263

Registered office & principal address: 161 Ollerton Road
Athersley North
Barnsley
S71 3DL

Trustees & Directors: Peter Goodlad
Paul Rosser
Steven Rowbottom
Michael Shepherd

Chairperson: Michael Shepherd

Secretary: Peter Goodlad

Independent Examiner: Stephanie Tolson
Community Accountant
BCVS Services Limited
23 Queens Road
Barnsley
S71 1AN

Bankers: TSB
17 Market Hill
Barnsley
South Yorkshire
S70 2PP

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

TRUSTEES' REPORT

YEAR ENDED 31 JULY 2023

The trustees present their report and financial statements for the period 01 August 2022 to 31 July 2023.

Structure, governance and management

Athersley Community Association and Football Club is a registered charity with the Charity Commission and a company limited by guarantee, governed by its Memorandum and Articles of Association, dated July 2002, most recently amended June 2003. The company has no share capital and the liability of each member in the event of winding-up is limited to a sum not exceeding £1. The affairs of the charity are managed on a day to day basis by the Board of Trustees who have control of the charity, its property and funds.

Appointment of trustees

The trustees are also directors of the company for the purpose of company law. The trustees are elected by the members at the Annual General Meeting.

Risk management

The trustees have risk management policies & procedures in place that are approved by the Football Association which include safeguarding and health & safety. Risk Assessments are carried out for activities. Financial risk is managed through a system of financial control.

Charitable aims and objectives

The objectives of the charity are:

- a) to promote the benefit of the inhabitants of the Athersley, New Lodge and Smithles and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
- b) the promotion of community participation in healthy recreation by providing facilities for the playing of football.
- c) Establish, or secure the establishment of, a Community Centre and Sports Ground and to maintain and manage the facility in cooperation with any local authority or other person or body in furtherance of these objectives.

Public benefit

In shaping the objectives for the year the trustees have paid due regard to the public benefit guidance published by the Charity Commission.

Activities undertaken and achievements during the period.

The provision of sport and recreation facilities for our local community, including football, children's activities, public events and continuation of working with local statutory organisations, including probation, Dept of Work and Pensions, NHS and Youth Service. We provide training and education, FA courses for safeguarding, first aid and level 1 coaching.

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

TRUSTEES' REPORT continued

YEAR ENDED 31 JULY 2023

The organising and running of 14 football teams, 5 Seniors and 9 Juniors, all accredited.

During the year, we have prioritised the need to form a new Trustee Board to support the directors. The trustees will take a lot of the workload from the directors as we expand for the 2024/2025 year. They will also look to introduce larger events to help generate income to combat the increased costs of the upkeep of the facility.

We will continue to work on reducing our costs. The community bonfire continues to be our most successful community event with over 3,000 people attending this year. The Board are continually looking at ways of making the organisation sustainable.

The Trustees endeavour to raise funds by whatever way they are able, however it is still mainly reliant on football through the facility with its core activity of football. The First Team play their football at what is considered to be a semi-professional level, whereby the Clubs they are competing against have Benefactors, and/or come from towns and cities where they have a far larger potential fan base to call on. Competing against Clubs at this level, with player budgets that are quite substantial in some cases, has become increasingly difficult. As a consequence the last two seasons they have finished bottom of their league, which would automatically relegate them to the next level below, resulting in no income from gate receipts, but on the plus side the costs of competing at semi-professional level would reduce accordingly.

Despite finishing bottom, the Club was granted a reprieve from relegation on the first occasion because of its excellent facilities, and on the second occasion, due to a technicality on the NCEL statute, a further reprieve was granted.

Related parties

Related party transactions are detailed in note 8 to the accounts.

The charity's policy on reserves

As a small charity, reliant on public and charitable funding and susceptible to factors beyond the control of the organisation, the trustees recognise the need to keep reserves at a level which will give the organisation stability to enable it to continue to operate in the future.

Whilst the Association strives to adhere to its ongoing policy on Reserves, to have the equivalent of three months running costs in reserve, and with the upsurge in costs on all fronts, it is finding it increasingly difficult to get its Reserves to the level it desires of circa £30k.

Post Covid, with the struggles of competition for the first team as detailed above and the effects of Covid, the Charity has seen a dramatic reduction in attendances for the first team, which has had a severe impact on income.

The trustees are fully aware of the hand to mouth existence it is currently having to cope with and are determined to ensure its future existence, even if this means restructuring its core activities, for example reducing the number of teams it runs itself and hiring out manned facilities. The actual level of reserves at the year-end stand at a deficit of £3,066 which is below the desired level.

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

TRUSTEES' REPORT continued

YEAR ENDED 31 JULY 2023

Statement of trustee's responsibilities

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficiency for the year then ended. In preparing those financial statements, the trustees are required to select suitable accounting policies and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity, and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Financial Position

The financial statements are set out in pages 8 to 16. The Statement of Financial Activities shows a deficit for the year of £16,738 (2022: a deficit of £9,842). This includes a depreciation charge of £6,424 in the current financial year.

The total funds at the year-end were £113,094 (2022: £129,832). Funds are made up of Fixed Assets £116,160, balances remaining on restricted grants £0 and a deficit on the general unrestricted reserve of £3,066.

Small company provisions:

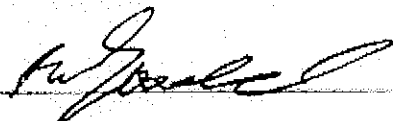
This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Exemptions

The trustees have taken advantage of the exemptions available to small companies, including the audit exemption.

The trustees declare that they have approved the trustees' report above.
Signed on behalf of the trustees:

Signed



Date: 25 April 2024

Peter Goodlad, Director/Company Secretary

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 JULY 2023

I report on the accounts of the charity, which are set out on pages 8 to 16.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report


My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and I 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.

Signed  Date: 25 April 2024

Stephanie Tolson
BCVS Services Limited
23 Queens Road, Barnsley, S71 1AN

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

**STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income & Expenditure Account)**

YEAR ENDED 31 JULY 2023

		Unrestricted Funds	Designated Funds	Restricted Funds	2023 Total Funds	2022
	Note	£	£	£	£	£
Income:						
Donations and legacies	2a	11,596	-	1,500	13,096	20,893
Income from charitable activities	2b	32,536	-	-	32,536	37,355
Income from other trading activities	2c	80,497	-	-	80,497	96,403
Other income	2d	-	-	-	-	-
Total Income		124,629	-	1,500	126,129	154,651
Expenditure						
Cost of raising funds	3a	36,726	-	-	36,726	44,678
Expenditure on charitable activities	3b	98,217	6,424	1,500	106,141	119,815
Total expenditure		134,943	6,424	1,500	142,867	164,493
Net income/expenditure for the year		(10,314)	(6,424)	-	(16,738)	(9,842)
Transfers between funds	13	1,731	1,500	(3,231)	-	-
Total funds brought forward		5,517	121,084	3,231	129,832	139,674
Total funds carried forward	12	(3,066)	116,160	-	113,094	129,832

The Statement of Financial Activities includes all gains and losses recognised in the year.

All the activities of the charitable company are classed as continuing.

Prior year donations and legacies include £2,600 restricted funds. All other prior year income is unrestricted.

Prior year expenditure on charitable activities includes £6,438 designated funds (depreciation) and £3,400 restricted funds. All other prior year expenditure is unrestricted.

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

BALANCE SHEET

AS AT 31 JULY 2023

	Note	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	4	116,160		121,084	
Total fixed assets			<u>116,160</u>	<u>121,084</u>	121,084
Current assets					
Debtors & prepayments	5			991	
Cash at bank and in hand		3,863		19,386	
Total current assets		<u>3,863</u>		<u>20,377</u>	
Liabilities					
Creditors & accruals	6				
Amounts falling due within one year		<u>(6,929)</u>		<u>(11,629)</u>	
Net current assets			13,066		8,748
Net assets			<u>113,094</u>		<u>129,832</u>
Funds of the charity					
Unrestricted funds	12		13,066		5,517
Designated funds (Fixed Assets)			116,160		121,084
Restricted funds					3,231
Total funds			<u>113,094</u>		<u>129,832</u>

Exemption from audit

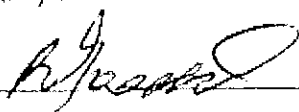
For the year ending 31 July 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime

The trustees declare that they have approved the accounts above.
Signed on behalf of the charity's trustees:

Signed 

Dated: 25 April 2024

Peter Goodlad, Director Company Secretary

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2023

1. Accounting policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

Going Concern Note

After reviewing the charity's forecasts and projections, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. There are no material uncertainties in the 12-month period following the signing of these accounts. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Incoming resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

Donated goods and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts.

Resources Expended

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

Cost of raising funds includes all expenditure incurred to raise funds for charitable purposes, including costs of all fundraising activities and cost incurred in seeking donations, grants and legacies.

Expenditure on charitable activities includes all resources applied by the charity in undertaking work to meet its charitable objectives.

Taxation

The charity is exempt from corporation tax on its charitable activities.

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 JULY 2023

Depreciation

Depreciation is calculated to write down the cost or valuation less estimated residual value of all tangible fixed assets, over their expected useful lives. The rates applicable are:

Leasehold Improvements – 10% on a straight line basis
Machinery, Fixtures & Fittings – 25% on a straight line basis

In the year of acquisition, fixed assets are depreciated for the full year.

Funds Structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on the fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged.

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 JULY 2023

2. Analysis of Income

Note	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
2a Donations and legacies						
Gifts, donations & sponsorship	11,596	-	11,596	13,293	-	13,293
Grants received:						
BMBC Covid-19 support grants	-	-	-	5,000	-	5,000
BMBC grant for fireworks	-	1,500	1,500	-	1,200	1,200
ESC Lottery funding	-	-	-	-	900	900
Barclays Sports Foundation	-	-	-	-	500	500
	<u>11,596</u>	<u>1,500</u>	<u>13,096</u>	<u>18,293</u>	<u>2,600</u>	<u>20,893</u>
2b Income from charitable activities						
Gate receipts & season tickets	11,026	-	11,026	10,885	-	10,885
Player subscriptions & fines	18,181	-	18,181	20,863	-	20,863
Programme & shop sales	92	-	92	1,279	-	1,279
Facility hire	1,860	-	1,860	3,866	-	3,866
Training income	1,012	-	1,012	-	-	-
Rebates & other income	365	-	365	462	-	462
	<u>32,536</u>	<u>-</u>	<u>32,536</u>	<u>37,355</u>	<u>-</u>	<u>37,355</u>
2c Income from other trading activities						
Bar, snack bar and refreshments	62,398	-	62,398	72,887	-	72,887
Raffle & Lottery fundraisers	16,949	-	16,949	22,746	-	22,746
Advertising boards	1,150	-	1,150	-	-	-
Fundraising events	-	-	-	770	-	770
	<u>80,497</u>	<u>-</u>	<u>80,497</u>	<u>96,403</u>	<u>-</u>	<u>96,403</u>
2d Other Income						
Sale of Assets	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL INCOME	<u>124,629</u>	<u>1,500</u>	<u>126,129</u>	<u>152,051</u>	<u>2,600</u>	<u>154,651</u>

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 JULY 2023

3. Analysis of Expenditure

Note	Unrestricted funds £	Designated funds £	Restricted funds £	2023	2022 £
				Total funds £	
3a Cost of raising funds					
Cost of shop sales	34	-	-	34	1,340
Cost of bar & snack bar sales	28,453	-	-	28,453	32,575
Raffle	8,239	-	-	8,239	10,763
	<u>36,726</u>	<u>-</u>	<u>-</u>	<u>36,726</u>	<u>44,678</u>
3b Charitable Activities					
Ground maintenance	35,407	-	-	35,407	31,704
Sports kit & equipment	3,303	-	-	3,303	12,185
Light, heat & water	10,158	-	-	10,158	7,469
Insurance	4,203	-	-	4,203	4,290
Players' wages cost	16,170	-	-	16,170	2,240
Postage, stationery & office expenses	105	-	-	105	545
Telephones & internet	1,011	-	-	1,011	706
Advertising boards	1,117	-	-	1,117	2,074
Public events	170	-	1,500	1,670	5,802
Repairs, maintenance & renewals	3,367	-	-	3,367	12,704
Cleaning	1,382	-	-	1,382	1,002
Training	3,512	-	-	3,512	4,311
Trophies & presentations	1,483	-	-	1,483	1,723
Physio & first Aid	435	-	-	435	104
Gate receipts paid over	436	-	-	436	463
Gifts, donations & sponsorships	-	-	-	-	2,203
Officials	3,899	-	-	3,899	4,445
Registration fees, licences & fines	5,635	-	-	5,635	6,510
Volunteers expenses	1,061	-	-	1,061	842
Travel	3,084	-	-	3,084	9,948
Accountancy & finance	850	-	-	850	750
Depreciation	-	6,424	-	6,424	6,438
Sundries/other expenses	1,429	-	-	1,429	1,357
	<u>98,217</u>	<u>6,424</u>	<u>1,500</u>	<u>106,141</u>	<u>119,815</u>
TOTAL EXPENDITURE	<u>134,943</u>	<u>6,424</u>	<u>1,500</u>	<u>142,867</u>	<u>164,493</u>

Prior year expenditure includes:

- Depreciation of £6,438 charged to designated funds.
- Expenditure from restricted funds – Sports kit & equipment £1,150, Public events £1,200, Cleaning £150, Repairs, maintenance & renewals £900.

All other prior year expenditure is unrestricted.

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 JULY 2023

4. Tangible Fixed Assets

	Land	Leasehold Improvements	Equipment, Fixtures & Fittings	Total
	£	£	£	£
Cost				
Balance b/f - 01 August 2022	85,282	255,673	21,699	362,654
Additions in year	-	1,500	-	1,500
Disposals	-	-	-	-
Balance c/f at 31 July 2023	<u>85,282</u>	<u>257,173</u>	<u>21,699</u>	<u>364,154</u>
Depreciation				
Balance b/f - 01 August 2022	-	222,220	19,350	241,570
Disposals	-	-	-	-
Charge for the year	-	5,249	1,175	6,424
Balance c/f at 31 July 2023	<u>-</u>	<u>227,469</u>	<u>20,525</u>	<u>247,994</u>
Net Book Value at 31 July 2023	<u>85,282</u>	<u>29,704</u>	<u>1,174</u>	<u>116,160</u>
Net Book Value at 31 July 2022	<u>85,282</u>	<u>33,453</u>	<u>2,349</u>	<u>121,084</u>

The land is owned by Barnsley Metropolitan Borough Council and leased for a term of 50 years.

5. Debtors

	2023	2022
	£	£
Insurance prepayment	-	991
	<u>-</u>	<u>991</u>

6. Creditors

	2023	2022
	£	£
Creditors	6,079	10,879
Accountancy accrual	850	750
	<u>6,929</u>	<u>11,629</u>

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 JULY 2023

7. Trustees' remuneration, benefits and expenses

Out of pocket travel expenses were paid to one trustee during the financial year, to the total value of £160. Other than reimbursement for items purchase on behalf of the charity, there were no further payments, remuneration or benefits made to trustees in this or the previous reporting period.

8. Related party transactions

There were no related party transactions in this or the previous financial year.

9. Staff costs

A small wage was paid to first team players from August 22 to March 2023. Total wages cost was £16,170 There were no other payments to employees during this financial year.

10. Independent examination and accountancy services

The cost of the independent examination and accountancy service was £850 (2022: £750).

11. Analysis of Assets by fund

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
2023				
Fixed assets	-	116,160	-	116,160
Current assets	3,863	-	-	3,863
Current liabilities	(6,929)	-	-	(6,929)
	<u>(3,066)</u>	<u>116,160</u>	<u>-</u>	<u>113,094</u>
2022				
Fixed assets	-	121,084	-	121,084
Current assets	17,146	-	3,231	20,377
Current liabilities	(11,629)	-	-	(11,629)
	<u>5,517</u>	<u>121,084</u>	<u>3,231</u>	<u>129,832</u>

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 JULY 2023

12. Movements in funds

	Opening balance	Incoming resources	(Resources expended)	Transfers	Closing balance
	£	£	£	£	£
Unrestricted funds					
General Fund	5,517	124,629	(134,943)	1,731	(3,066)
	<u>5,517</u>	<u>124,629</u>	<u>(134,943)</u>	<u>1,731</u>	<u>(3,066)</u>
Designated funds					
Fixed Assets	121,084	-	(6,424)	1,500	116,160
	<u>121,084</u>	<u>-</u>	<u>(6,424)</u>	<u>1,500</u>	<u>116,160</u>
Restricted funds					
Football Foundation -Covid-19	3,131	-	-	(3,131)	-
BMBC - Fireworks	-	1,500	(1,500)	-	-
Barclays Sport Foundation	100	-	-	(100)	-
	<u>3,231</u>	<u>1,500</u>	<u>(1,500)</u>	<u>(3,231)</u>	<u>-</u>
TOTAL FUNDS	<u>129,832</u>	<u>126,129</u>	<u>(142,867)</u>	<u>-</u>	<u>113,094</u>

13. Fund Transfers

The following amounts were transferred to the designated fixed assets fund, to cover capital spend in accordance with the Fixed Asset policy (total £1,500):

- £1,500 – Two sets of Steel gates (top car park)

£3,231 was transferred from restricted funds to the general fund for historic grants that have been spent on core costs.

14. Restricted funds

- Football Foundation (Covid-19) – a grant for site cleaning and PPE.
- BMBC – a grant towards the cost of fireworks for the annual bonfire event.
- Barclays Sport Foundation – a grant to purchase equipment for junior teams.

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

England & Wales - Charity number 1096263

Accounts

Company Number. 04495872 (England and Wales)

Registered Charity Number. 1096263

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

REPORT AND ACCOUNTS

YEAR ENDED 31 JULY 2022

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

TRUSTEES' REPORT AND ACCOUNTS

YEAR ENDED 31 JULY 2022

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ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 JULY 2022

Full name: Athersley Community Association and Football Club

Registered company number: 04495872

Registered Charity Number: 1096263

Registered office & principal address: 161 Ollerton Road
Athersley North
Barnsley
S71 3DL

Trustees & Directors: Peter Goodlad
Paul Rosser
Steven Rowbottom
Michael Shepherd

Chairperson: Michael Shepherd

Secretary: Peter Goodlad

Independent Examiner: Angela Hayes
Community Accountant
BCVS Services Limited
23 Queens Road
Barnsley
S71 1AN

Bankers: Lloyds TSB
Market Hill
Barnsley
South Yorkshire

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

TRUSTEES' REPORT

YEAR ENDED 31 JULY 2022

The trustees present their report and financial statements for the period 01 August 2021 to 31 July 2022.

Structure, governance and management

Athersley Community Association and Football Club is a registered charity with the Charity Commission and a company limited by guarantee, governed by its Memorandum and Articles of Association, dated July 2002, most recently amended June 2003. The company has no share capital and the liability of each member in the event of winding-up is limited to a sum not exceeding £1. The affairs of the charity are managed on a day to day basis by the Board of Trustees who have control of the charity, its property and funds.

Appointment of trustees

The Trustees are also directors of the company for the purpose of company law. The Trustees are elected by the members at the Annual General Meeting.

Risk management

The trustees have risk management policies & procedures in place that are approved by the Football Association which include safeguarding and Health & Safety. Risk Assessments are carried out for activities. Financial risk is managed through a system of financial control.

Charitable aims and objectives

The objectives of the charity are:

- a) to promote the benefit of the inhabitants of the Athersley, New Lodge and Smithies and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
- b) the promotion of community participation in healthy recreation by providing facilities for the playing of football.
- c) Establish, or secure the establishment of, a Community Centre and Sports Ground and to maintain and manage the facility in cooperation with any local authority or other person or body in furtherance of these objectives.

Public benefit

In shaping the objectives for the year the trustees have paid due regard to the public benefit guidance published by the Charity Commission.

Activities undertaken and achievements during the period.

The provision of sport and recreation facilities for our local community, including football, children's activities, public events and continuation of working with local statutory organisations, including probation, Dept of Work and Pensions, NHS and Youth Service. We provide training and education, FA Courses for safeguarding, first aid and level 1 coaching.

The organising and running of 14 football teams, 5 Seniors and 9 Juniors, all accredited.

During this financial year, we have been able to repay an outstanding loan which is mainly due to our increased income through our refurbished bar and our three extra teams. We will look to keep trying to upgrade and could further increase our junior teams. We are in negotiations with Rotherham Thomas College to form a partnership through scholarships and education programmes.

We will continue to work on reducing our costs, to combat the rise in energy costs and other overheads. The community bonfire continues to be our most successful community event with over 3,000 people attended this year. The Board are continually looking at ways of making the organisation sustainable.

Related parties

Related party transactions are detailed in note 8 to the accounts.

The charity's policy on reserves

As a small charity, reliant on public and charitable funding and susceptible to factors beyond the control of the organisation, the trustees recognise the need to keep reserves at a level which will give the organisation stability to enable it to continue to operate in the future. The trustees aim to maintain a general reserve that is equal to approximately 3 months general running costs. This equates to approximately £30,000 at current levels of activity.

The actual level of reserves at the year end stand at £5,517 which is below the desired level. With fundraising efforts and increased income from the clubhouse, following the renovations in 2021, the trustee aim to bring reserves to the desired level within the next few years.

Statement of trustee's responsibilities

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficiency for the year then ended. In preparing those financial statements, the trustees are required to: select suitable accounting policies and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity, and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Financial Position

The financial statements are set out in pages 8 to 16. The Statement of Financial Activities shows a deficit for the year of £9,842 (2021: a surplus of £37,082). This includes a depreciation charge of £6,438 in the current financial year.

The total funds at the year-end were £129,832 (2021: £139,674). Funds are made up of Fixed Assets (£121,084), balances remaining on restricted grants (£3,231) and the general unrestricted reserve (£5,517).


Small company provisions:

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Exemptions

The trustees have taken advantage of the exemptions available to small companies, including the audit exemption.

The trustees declare that they have approved the trustees' report above.
Signed on behalf of the trustees:

Signed _____  _____ Date: 17 April 2023

Peter Goodlad, Director/Company Secretary

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 JULY 2022

I report on the accounts of the charity, which are set out on pages 8 to 16.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and I 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.

Signed *A Hayes* Date: 17 April 2023

Angela Hayes, FMAAT
BCVS Services Limited
23 Queens Road, Barnsley, S71 1AN

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

**STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income & Expenditure Account)**

YEAR ENDED 31 JULY 2022

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2022 Total Funds £	2021 £
Income:						
Donations and legacies	2a	18,293	-	2,600	20,893	95,670
Income from charitable activities	2b	37,355	-	-	37,355	22,662
Income from other trading activities	2c	96,403	-	-	96,403	79,917
Other income	2d	-	-	-	-	2,750
Total income		152,051	-	2,600	154,651	200,999
Expenditure						
Cost of raising funds	3a	44,678	-	-	44,678	43,658
Expenditure on charitable activities	3b	109,977	6,438	3,400	119,815	120,259
Other expenditure		-	-	-	-	-
Total expenditure		154,655	6,438	3,400	164,493	163,917
Net income/expenditure for the year		(2,604)	(6,438)	(800)	(9,842)	37,082
Transfers between funds	13	(5,350)	5,350	-	-	-
Total funds brought forward		13,471	122,172	4,031	139,674	102,592
Total funds carried forward	12	5,517	121,084	3,231	129,832	139,674

The Statement of Financial Activities includes all gains and losses recognised in the year.

All the activities of the charitable company are classed as continuing.

Prior year donations and legacies include £51,350 restricted funds. All other prior year income is unrestricted.

Prior year expenditure on charitable activities includes £16,445 designated funds (depreciation) and £30,219 restricted funds. All other prior year expenditure is unrestricted.

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

BALANCE SHEET

AS AT 31 JULY 2022

	Note	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	4	121,084		122,172	
Total fixed assets			<u>121,084</u>	<u>122,172</u>	122,172
Current assets					
Debtors & prepayments	5	991		999	
Cash at bank and in hand		<u>19,386</u>		<u>43,764</u>	
Total current assets		20,377		44,763	
Liabilities					
Creditors & accruals amounts falling due within one year	6		<u>(11,629)</u>	<u>(27,261)</u>	
Net current assets			8,748		17,502
Net assets			<u>129,832</u>		<u>139,674</u>
Funds of the charity					
Unrestricted funds	12		5,517		13,471
Designated funds (Fixed Assets)			121,084		122,172
Restricted funds			3,231		4,031
Total funds			<u>129,832</u>		<u>139,674</u>

Exemption from audit

For the year ending 31 July 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- *The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;*
- *The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.*

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The trustees declare that they have approved the accounts above.
Signed on behalf of the charity's trustees:

Signed 

Dated: 17 April 2023

Peter Goodlad, Director/Company Secretary

1. Accounting policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

Going Concern Note

After reviewing the charity's forecasts and projections, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. There are no material uncertainties in the 12-month period following the signing of these accounts. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Incoming resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

Donated goods and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts.

Resources Expended

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

Cost of raising funds includes all expenditure incurred to raise funds for charitable purposes, including costs of all fundraising activities and cost incurred in seeking donations, grants and legacies.

Expenditure on charitable activities includes all resources applied by the charity in undertaking work to meet its charitable objectives.

Taxation

The charity is exempt from corporation tax on its charitable activities.

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 JULY 2022

Depreciation

Depreciation is calculated to write down the cost or valuation less estimated residual value of all tangible fixed assets, over their expected useful lives. The rates applicable are:

Leasehold Improvements – 10% on a straight line basis
Machinery, Fixtures & Fittings – 25% on a straight line basis

In the year of acquisition, fixed assets are depreciated for the full year.

Funds Structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on the fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged.

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 JULY 2022

2. Analysis of Income

Note	2022			2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
2a Donations and legacies						
Gifts, donations & sponsorship	13,293	-	13,293	23,539	-	23,539
Grants received:						
BMBC Covid-19 support grants	5,000	-	5,000	20,781	-	20,781
BMBC Grant for fireworks	-	1,200	1,200	-	-	-
ESC Lottery funding	-	900	900	-	17,100	17,100
Barclays Sports Foundation	-	500	500	-	-	-
Football Foundation grants	-	-	-	-	5,250	5,250
Football Stadia grants	-	-	-	-	29,000	29,000
	<u>18,293</u>	<u>2,600</u>	<u>20,893</u>	<u>44,320</u>	<u>51,350</u>	<u>95,670</u>
2b Income from charitable activities						
Gate receipts & season tickets	10,885	-	10,885	8,402	-	8,402
Player subscriptions & fines	20,863	-	20,863	10,640	-	10,640
Programme & shop sales	1,279	-	1,279	408	-	408
Facility hire	3,866	-	3,866	1,035	-	1,035
Training income	-	-	-	922	-	922
Rebates & other income	462	-	462	1,255	-	1,255
	<u>37,355</u>	<u>-</u>	<u>37,355</u>	<u>22,662</u>	<u>-</u>	<u>22,662</u>
2c Income from other trading activities						
Bar, snack bar and refreshments	72,887	-	72,887	27,726	-	27,726
Raffle & Lottery fundraisers	22,746	-	22,746	52,191	-	52,191
Fundraising events	770	-	770	-	-	-
	<u>96,403</u>	<u>-</u>	<u>96,403</u>	<u>79,917</u>	<u>-</u>	<u>79,917</u>
2d Other income						
Sale of Assets	-	-	-	2,750	-	2,750
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,750</u>	<u>-</u>	<u>2,750</u>
TOTAL INCOME	<u>152,051</u>	<u>2,600</u>	<u>154,651</u>	<u>149,649</u>	<u>51,350</u>	<u>200,999</u>

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 JULY 2022

3. Analysis of Expenditure

Note				2022	2021
	Unrestricted	Designated	Restricted	Total	
	funds	funds	funds	funds	
	£	£	£	£	£
3a Cost of raising funds					
Cost of shop sales	1,340	-	-	1,340	65
Cost of bar & snack bar sales	32,575	-	-	32,575	13,294
Raffle	10,763	-	-	10,763	30,299
	<u>44,678</u>	<u>-</u>	<u>-</u>	<u>44,678</u>	<u>43,658</u>
3b Charitable Activities					
Ground maintenance	31,704	-	-	31,704	39,585
Sports kit & equipment	11,035	-	1,150	12,185	4,690
Light, heat & water	7,469	-	-	7,469	7,648
Insurance	4,290	-	-	4,290	3,584
Player's wages cost	2,240	-	-	2,240	600
Postage, stationery & office expenses	545	-	-	545	462
Telephones & internet	706	-	-	706	1,523
Advertising Boards	2,074	-	-	2,074	156
Public events	4,602	-	1,200	5,802	-
Repairs, maintenance & renewals	11,804	-	900	12,704	27,426
Cleaning	852	-	150	1,002	2,944
Training	4,311	-	-	4,311	2,010
Trophies & presentations	1,723	-	-	1,723	802
Physio & First Aid	104	-	-	104	402
Gate receipts paid over	463	-	-	463	698
Gifts, donations & sponsorships	2,203	-	-	2,203	2,162
Officials	4,445	-	-	4,445	2,169
Registration fees, licences & fines	6,510	-	-	6,510	3,822
Volunteers expenses	842	-	-	842	1,030
Travel	9,948	-	-	9,948	610
Accountancy & finance	750	-	-	750	725
Depreciation	-	6,438	-	6,438	16,445
Sundries/other expenses	1,357	-	-	1,357	766
	<u>109,977</u>	<u>6,438</u>	<u>3,400</u>	<u>119,815</u>	<u>120,259</u>
TOTAL EXPENDITURE	<u>154,655</u>	<u>6,438</u>	<u>3,400</u>	<u>164,493</u>	<u>163,917</u>

Prior year expenditure includes:

- Depreciation of £16,445 charged to designated funds.
- Expenditure from restricted funds – Ground Maintenance £22,998; Light, heat & water 2,506; Insurance £1,885, Telephones £103, Cleaning £2,002 and Accountancy fees £725

All other prior year expenditure is unrestricted.

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 JULY 2022

4. Tangible Fixed Assets

	<u>Land</u>	<u>Leasehold</u>	<u>Equipment,</u>	<u>Total</u>
	£	Improvements	Fixtures & Fittings	£
	£	£	£	£
Cost				
Balance b/f - 01 August 2021	85,282	250,323	21,699	357,304
Additions in year	-	5,350	-	5,350
Disposals	-	-	-	-
Balance c/f at 31 July 2022	<u>85,282</u>	<u>255,673</u>	<u>21,699</u>	<u>362,654</u>
Depreciation				
Balance b/f - 01 August 2021	-	216,957	18,175	235,132
Disposals	-	-	-	-
Charge for the year	-	5,263	1,175	6,438
Balance c/f at 31 July 2022	<u>-</u>	<u>222,220</u>	<u>19,350</u>	<u>241,570</u>
Net Book Value at 31 July 2022	<u>85,282</u>	<u>33,453</u>	<u>2,349</u>	<u>121,084</u>
Net Book Value at 31 July 2021	<u>85,282</u>	<u>33,366</u>	<u>3,524</u>	<u>122,172</u>

The land is owned by Barnsley Metropolitan Borough Council and leased for a term of 50 years.

5. Debtors

	2022	2021
	£	£
Insurance prepayment	991	999
	<u>991</u>	<u>999</u>

6. Creditors

	2022	2021
	£	£
Creditors	10,879	-
Accountancy accrual	750	725
Loans	-	26,536
	<u>11,629</u>	<u>27,261</u>

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 JULY 2022

7. Trustees' remuneration, benefits and expenses

Out of pocket travel expenses were paid to one trustee during the financial year, to the total value of £120. Other than reimbursement for items purchase on behalf of the charity, there were no further payments, remuneration or benefits made to trustees in this or the previous reporting period.

8. Related party transactions

There were no related party transactions in this or the previous financial year.

9. Staff costs and numbers

A small wage was paid to 32 players in September and October 2022. Total wages cost was £2,040. There were no other payments to employees during this financial year.

10. Independent examination and accountancy services

The cost of the independent examination and accountancy service was £750 (2021: £725).

11. Analysis of Assets by fund

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
2022				
Fixed assets	-	121,084	-	121,084
Current assets	17,146	-	3,231	20,377
Current liabilities	(11,629)	-	-	(11,629)
	<u>5,517</u>	<u>121,084</u>	<u>3,231</u>	<u>129,832</u>
2021				
Fixed assets	-	122,172	-	122,172
Current assets	40,732	-	4,031	44,763
Current liabilities	(27,261)	-	-	(27,261)
	<u>13,471</u>	<u>122,172</u>	<u>4,031</u>	<u>139,674</u>

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 JULY 2022

12. Movements in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfers £	Closing balance £
Unrestricted funds					
General Fund	13,471	152,051	(154,655)	(5,350)	5,517
	13,471	152,051	(154,655)	(5,350)	5,517
Designated funds					
Fixed Assets	122,172	-	(6,438)	5,350	121,084
	122,172	-	(6,438)	5,350	121,084
Restricted funds					
Football Foundation -Covid-19	3,281	-	(150)	-	3,131
Football Foundation -Return to Football	750	-	(750)	-	-
BMBC - Fireworks	-	1,200	(1,200)	-	-
ESC Lottery	-	900	(900)	-	-
Barclays Sport Foundation	-	500	(400)	-	100
	4,031	2,600	(3,400)	-	3,231
TOTAL FUNDS	139,674	154,651	(164,493)	-	129,832

13. Fund Transfers

The following amounts were transferred to the designated fixed assets fund, to cover capital spend in accordance with the Fixed Asset policy (total £5,350):

- £900 - Shed (Medical Room)
- £4,450 - Works to new toilet block

14. Restricted funds

- Football Foundation (Covid-19) – a grant for site cleaning and PPE.
- Football Foundation – a grant to support the return to football, following the forced closure periods.
- BMBC – a grant towards the cost of fireworks for the annual bonfire event.
- ESC Lottery – a National Lottery (Sport England) capital grant towards the cost of the new toilet block.
- Barclays Sport Foundation – a grant to purchase equipment for junior teams.

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

England & Wales - Charity number 1096263

Accounts

Company Number. 4495872 (England and Wales)

Registered Charity Number. 1096263

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

REPORT AND ACCOUNTS

YEAR ENDED 31 JULY 2021

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

TRUSTEES' REPORT AND ACCOUNTS

YEAR ENDED 31 JULY 2021

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ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 JULY 2021

Full name: Athersley Community Association and Football Club

Registered company number: 4495872

Registered Charity Number: 1096263

Registered office & principal address:
161 Ollerton Road
Athersley North
Barnsley
S71 3DL

Trustees & Directors:
Peter Goodlad
Paul Rosser
Steven Rowbottom
Michael Shepherd

Chairperson: Michael Shepherd

Secretary: Peter Goodlad

Independent Examiner:
Angela Hayes
Community Accountant
BCVS Services Limited
Priory Campus
Pontefract Road
Lundwood
Barnsley
S71 1PN

Bankers:
Lloyds TSB
Market Hill
Barnsley
South Yorkshire

The trustees present their report and financial statements for the period 01 August 2020 to 31 July 2021.

Structure, governance and management

Athersley Community Association and Football Club is a registered charity with the Charity Commission and a company limited by guarantee, governed by its Memorandum and Articles of Association, dated July 2002, most recently amended June 2003. The company has no share capital and the liability of each member in the event of winding-up is limited to a sum not exceeding £1. The affairs of the charity are managed on a day to day basis by the Board of Trustees who have control of the charity, its property and funds.

Appointment of trustees

The Trustees are also directors of the company for the purpose of company law. The Trustees are elected by the members at the Annual General Meeting.

Risk management

The trustees have risk management policies & procedures in place that are approved by the Football Association which include safeguarding and Health & Safety. Risk Assessments are carried out for activities. Financial risk is managed through a system of financial control.

Charitable aims and objectives

The objectives of the charity are:

- a) to promote the benefit of the inhabitants of the Athersley, New Lodge and Smithies and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.
- b) the promotion of community participation in healthy recreation by providing facilities for the playing of football.
- c) Establish, or secure the establishment of, a Community Centre and Sports Ground and to maintain and manage the facility in cooperation with any local authority or other person or body in furtherance of these objectives.

Public benefit

In shaping the objectives for the year the trustees have paid due regard to the public benefit guidance published by the Charity Commission.

Activities undertaken and achievements during the period.

The provision of sport and recreation facilities for our local community, including football, children's activities, public events and continuation of working with local statutory organisations, including probation, Dept of Work and Pensions, NHS and Youth Service. We provide training and education FA Courses for safeguarding, first aid and level 1 coaching. We also provide theory driving test lessons, in conjunction with Barnsley Driving Instructors Association.

The organising and running of 11 football teams, 4 Seniors and 7 Juniors, all Charter Standard.

During this financial year, we have carried out a programme of major repairs and refurbishment. In 2020 part of the portable bar area collapsed and had to be demolished. With the help of the local community, several donations, an appeal fund and various fundraising exercises we were able to raise the much needed funds. New steel cabins were purchased and the bar area has been refurbish at high speck so that the clubhouse is appealing to people to use for special occasions and events. Refurbishment included replastering, insulating, new electrics, carpeting throughout, club colours decorating, new bar, televisions, installation of internet and new back-rest seating. The trustees are delighted with the results and the space has already generated additional income through hire.

Although the charity lost income during the pandemic, because of the generosity from the local community, grants from Barnsley MBC, the Football Foundation and Sport England, various fundraisers and several donations, the pandemic has not had a serious detrimental affect on the financial position during this reporting period.

Related parties

Related party transactions are detailed in note 8 to the accounts.

The charity's policy on reserves

As a small charity, reliant on public and charitable funding and susceptible to factors beyond the control of the organisation, the trustees recognise the need to keep reserves at a level which will give the organisation stability to enable it to continue to operate in the future. The trustees aim to maintain a general reserve that is equal to approximately 3 months running costs. This equates to approximately £30,000 at current levels of activity.

The actual level of reserves at the year end stand at £13,471 which is below the desired level. However, the situation has improved significantly from the last financial year when reserves showed a deficit of £2,946. With increased income from the clubhouse, the trustee aim to bring reserves to the desired level within the next few years.

Statement of trustee's responsibilities

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficiency for the year then ended. In preparing those financial statements, the trustees are required to: select suitable accounting policies and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity, and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Financial Position

The financial statements are set out in pages 8 to 16. The Statement of Financial Activities shows a surplus for the year of £37,082 (2020: £15,626). This includes a depreciation charge of £16,445 in the current year (£12,544 in the previous year).

The financial position has improved from the previous financial year. The total funds at the year-end were £139,674 (2020: £102,592).

Small company provisions:

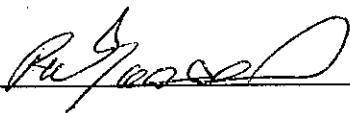
This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Exemptions

The trustees have taken advantage of the exemptions available to small companies, including the audit exemption.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the trustees:

Signed  Date: 11 April 2022

Peter Goodlad, Director/Company Secretary

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 JULY 2021

I report on the accounts of the charity, which are set out on pages 8 to 16.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and I 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.

Signed Angela Hayes Date: 11 April 2022

Angela Hayes, FMAAT
BCVS Services Limited
Priory Campus, Pontefract Road, Lundwood, Barnsley, S71 5PN

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income & Expenditure Account)

YEAR ENDED 31 JULY 2021

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2021 Total Funds £	2020 £
Income:						
Donations and legacies	2a	44,320	-	51,350	95,670	45,276
Income from charitable activities	2b	22,662	-	-	22,662	25,040
Income from other trading activities	2c	79,917	-	-	79,917	49,421
Other income	2d	2,750	-	-	2,750	-
Total income		<u>149,649</u>	<u>-</u>	<u>51,350</u>	<u>200,999</u>	<u>119,737</u>
Expenditure						
Cost of raising funds	3a	43,658	-	-	43,658	21,420
Expenditure on charitable activities	3b	73,595	16,445	30,219	120,259	82,691
Other expenditure		-	-	-	-	-
Total expenditure		<u>117,253</u>	<u>16,445</u>	<u>30,219</u>	<u>163,917</u>	<u>104,111</u>
Net income/expenditure for the year		32,396	(16,445)	21,131	37,082	15,626
Transfers between funds	13	(15,979)	33,079	(17,100)	-	-
Total funds brought forward		(2,946)	105,538	-	102,592	86,966
Total funds carried forward	12	<u>13,471</u>	<u>122,172</u>	<u>4,031</u>	<u>139,674</u>	<u>102,592</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All the activities of the charitable company are classed as continuing.

Prior year donations and legacies include £10,533 restricted funds. All other prior year income is unrestricted.

Prior year expenditure on charitable activities includes £12,544 designated funds (depreciation) and £11,433 restricted funds. All other prior year expenditure is unrestricted.

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

BALANCE SHEET

AS AT 31 JULY 2021

	Note	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	4	122,172		105,538	
Total fixed assets		<u>122,172</u>	122,172	<u>105,538</u>	105,538
Current assets					
Debtors & prepayments	5	999		-	
Cash at bank and in hand		<u>43,764</u>		<u>30,978</u>	
Total current assets		<u>44,763</u>		<u>30,978</u>	
Liabilities					
Creditors & accruals amounts falling due within one year	6		<u>(27,261)</u>	<u>(33,924)</u>	
Net current assets			17,502		(2,946)
Net assets			<u>139,674</u>		<u>102,592</u>
Funds of the charity					
Unrestricted funds	12		13,471		(2,946)
Designated funds (Fixed Assets)			122,172		105,538
Restricted funds			4,031		-
Total funds			<u>139,674</u>		<u>102,592</u>

Exemption from audit

For the year ending 31 July 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

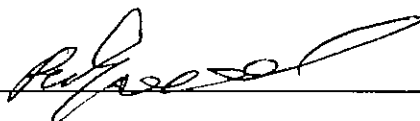
- *The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;*
- *The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.*

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The trustees declare that they have approved the accounts above.

Signed on behalf of the charity's trustees:

Signed



Dated: 11 April 2022

Peter Goodlad, Director/Company Secretary

1. Accounting policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

Going Concern Note

After reviewing the charity's forecasts and projections, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. There are no material uncertainties in the 12-month period following the signing of these accounts. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Incoming resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

Donated goods and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts.

Resources Expended

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

Cost of raising funds includes all expenditure incurred to raise funds for charitable purposes, including costs of all fundraising activities and cost incurred in seeking donations, grants and legacies.

Expenditure on charitable activities includes all resources applied by the charity in undertaking work to meet its charitable objectives.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Depreciation

Depreciation is calculated to write down the cost or valuation less estimated residual value of all tangible fixed assets, over their expected useful lives. The rates applicable are:

- Leasehold Improvements – 10% on a straight line basis
- Machinery, Fixtures & Fittings – 25% on a straight line basis

In the year of acquisition, fixed assets are depreciated for the full year.

Funds Structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on the fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged.

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 JULY 2021

2. Analysis of Income

Note	2021			2020		
	Unrestricted funds £	Restricted funds £	Total funds £	Unrestricted funds £	Restricted funds £	Total funds £
2a Donations and legacies						
Gifts, donations & sponsorship	23,539	-	23,539	24,743	1,200	25,943
Grants received:						
BMBC Covid-19 support grants	20,781	-	20,781	10,000	-	10,000
ESC Lottery funding	-	17,100	17,100	-	9,333	9,333
Football Foundation grants	-	5,250	5,250	-	-	-
Football Stadia grants	-	29,000	29,000	-	-	-
	<u>44,320</u>	<u>51,350</u>	<u>95,670</u>	<u>34,743</u>	<u>10,533</u>	<u>45,276</u>
2b Income from charitable activities						
Gate receipts & season tickets	8,402	-	8,402	6,842	-	6,842
Player subscriptions & fines	10,640	-	10,640	9,123	-	9,123
Programme sales	408	-	408	3,434	-	3,434
Facility hire	1,035	-	1,035	3,026	-	3,026
Training income	922	-	922	-	-	-
Other	1,255	-	1,255	2,615	-	2,615
	<u>22,662</u>	<u>-</u>	<u>22,662</u>	<u>25,040</u>	<u>-</u>	<u>25,040</u>
2c Income from other trading activities						
Bar, snack bar and refreshments	27,726	-	27,726	26,419	-	26,419
Raffle & Lottery fundraisers	52,191	-	52,191	22,322	-	22,322
Advertising boards	-	-	-	550	-	550
Fundraising events	-	-	-	130	-	130
	<u>79,917</u>	<u>-</u>	<u>79,917</u>	<u>49,421</u>	<u>-</u>	<u>49,421</u>
2d Other Income						
Sale of Assets	2,750	-	2,750	-	-	-
	<u>2,750</u>	<u>-</u>	<u>2,750</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL INCOME	<u>149,649</u>	<u>51,350</u>	<u>200,999</u>	<u>109,204</u>	<u>10,533</u>	<u>119,737</u>

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 JULY 2021

3. Analysis of Expenditure

Note	Unrestricted funds £	Designated funds £	Restricted funds £	2021	2020 £
				Total funds £	
3a Cost of raising funds					
Cost of shop sales	65	-	-	65	270
Cost of bar & snack bar sales	13,294	-	-	13,294	11,546
Raffle	30,299	-	-	30,299	9,604
	<u>43,658</u>	<u>-</u>	<u>-</u>	<u>43,658</u>	<u>21,420</u>
3b Charitable Activities					
Ground maintenance	16,587	-	22,998	39,585	15,365
Sports kit & equipment	4,690	-	-	4,690	8,283
Light, heat & water	5,142	-	2,506	7,648	9,991
Insurance	1,699	-	1,885	3,584	3,231
Licences	1,448	-	-	1,448	229
Player's wages costs	600	-	-	600	1,560
Postage, stationery & office expenses	462	-	-	462	993
Telephones	1,420	-	103	1,523	-
Advertising Boards	156	-	-	156	1,230
Programmes & leaflets	802	-	-	802	576
Public events	-	-	-	-	2,066
Repairs, maintenance & renewals	27,426	-	-	27,426	6,876
Cleaning	942	-	2,002	2,944	1,012
Training	2,010	-	-	2,010	3,215
Physio	402	-	-	402	57
Gate receipts paid over	698	-	-	698	708
Gifts, donations & sponsorships	2,162	-	-	2,162	306
Officials	2,169	-	-	2,169	3,079
Registration fees, licences & fines	2,374	-	-	2,374	1,972
Volunteers expenses	1,030	-	-	1,030	1,050
Travel	610	-	-	610	5,345
Accountancy & finance	-	-	725	725	725
Professional fees & consultancy	-	-	-	-	1,800
Depreciation	-	16,445	-	16,445	12,544
Sundries/other expenses	766	-	-	766	478
	<u>73,595</u>	<u>16,445</u>	<u>30,219</u>	<u>120,259</u>	<u>82,691</u>
TOTAL EXPENDITURE	<u>117,253</u>	<u>16,445</u>	<u>30,219</u>	<u>163,917</u>	<u>104,111</u>

Prior year expenditure includes:

- Depreciation of £12,544 charged to designated funds.
- Expenditure from restricted funds – Ground Maintenance £4,490; Kit & Equipment £900; Utilities £4361; Insurance £482 & public events £1,200

All other prior year expenditure is unrestricted.

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 JULY 2021

4. Tangible Fixed Assets

	Land	Leasehold Improvements	Equipment, Fixtures & Fittings	Total
	£	£	£	£
Cost				
Balance b/f - 01 August 2020	85,282	221,942	17,001	324,225
Additions in year	-	28,381	4,698	33,079
Disposals	-	-	-	-
Balance c/f at 31 July 2021	<u>85,282</u>	<u>250,323</u>	<u>21,699</u>	<u>357,304</u>
Depreciation				
Balance b/f - 01 August 2020	-	201,911	16,776	218,687
Disposals	-	-	-	-
Charge for the year	-	15,046	1,399	16,445
Balance c/f at 31 July 2021	<u>-</u>	<u>216,957</u>	<u>18,175</u>	<u>235,132</u>
Net Book Value at 31 July 2021	<u>85,282</u>	<u>33,366</u>	<u>3,524</u>	<u>122,172</u>
Net Book Value at 31 July 2020	<u>85,282</u>	<u>20,031</u>	<u>225</u>	<u>105,538</u>

The land is owned by Barnsley Metropolitan Borough Council and leased for a term of 50 years.

5. Debtors

	2021	2020
	£	£
Insurance prepayment	999	-
	<u>999</u>	<u>-</u>

6. Creditors

	2021	2020
	£	£
Creditors	-	6,663
Accountancy accrual	725	725
Loans	26,536	26,536
	<u>27,261</u>	<u>33,924</u>

7. Trustees' remuneration, benefits and expenses

Other than reimbursement for items purchase on behalf of the charity, there were no payments, remuneration or benefits made to trustees in this or the previous reporting period.

8. Related party transactions

There were no related party transactions in this or the previous financial year.

9. Staff costs and numbers

A wage of £30 each was paid to 20 players. There were no other payments to employees during this financial year.

10. Independent examination and accountancy services

The cost of the independent examination and accountancy service was £725 (2020: £725).

11. Analysis of Assets by fund

	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
2021				
Fixed assets	-	122,172	-	122,172
Current assets	40,732	-	4,031	44,763
Current liabilities	(27,261)	-	-	(27,261)
	<u>13,471</u>	<u>122,172</u>	<u>4,031</u>	<u>139,674</u>
2020				
Fixed assets	-	105,538	-	105,538
Current assets	30,978	-	-	30,978
Current liabilities	(33,924)	-	-	(33,924)
	<u>(2,946)</u>	<u>105,538</u>	<u>-</u>	<u>102,592</u>

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 JULY 2021

12. Movements in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfers £	Closing balance £
Unrestricted funds					
General Fund	(2,946)	149,649	(117,253)	(15,979)	13,471
	<u>(2,946)</u>	<u>149,649</u>	<u>(117,253)</u>	<u>(15,979)</u>	<u>13,471</u>
Designated funds					
Fixed Assets	105,538	-	(16,445)	33,079	122,172
	<u>105,538</u>	<u>-</u>	<u>(16,445)</u>	<u>33,079</u>	<u>122,172</u>
Restricted funds					
Football Foundation -Covid-19	-	4,500	(1,219)	-	3,281
ESC National Lottery Grant	-	17,100	-	(17,100)	-
FSG - Winter Survival Grant	-	16,500	(16,500)	-	-
FSG - Summer Survival Grant	-	12,500	(12,500)	-	-
Football Foundation -Return to Football	-	750	-	-	750
	<u>-</u>	<u>51,350</u>	<u>(30,219)</u>	<u>(17,100)</u>	<u>4,031</u>
TOTAL FUNDS	<u>102,592</u>	<u>200,999</u>	<u>(163,917)</u>	<u>-</u>	<u>139,674</u>

13. Fund Transfers

The following amounts were transferred to the designated fixed assets fund, to cover capital spend in accordance with the Fixed Asset policy (total £33,079):

- £18,000 – Installation of new toilet block
- £4,000 – 2 Portable Cabins for new clubhouse (donated assets)
- £3,006 – Purchase of senior 24ft x 8ft goals
- £2,636 – Signage for ground
- £2,005 – Steel gate & door
- £1,740 – New top gates
- £1,692 – Cost of TVs for Rec Inn Bar

14. Restricted funds

- Football Foundation (Covid-19) – a grant for site cleaning and PPE.
- The National Lottery (Sport England) – a capital grant towards the cost of the new toilet block
- FSG (Winter Survival) – a grant for essential ground maintenance and other site overheads to help the charity through the pandemic
- FSG (Summer Survival) – a grant for essential ground maintenance and other site overheads to help the charity through the pandemic
- Football Foundation – a grant to support the return to football, following the forced closure periods