

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

CONTENTS

	Page
Legal and Administrative Information	3
Trustees' Report	4 - 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 - 16

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.

TRUSTEES' REPORT continued

YEAR ENDED 31 JULY 2021

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:

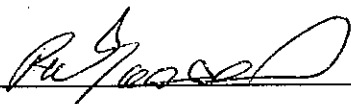
This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

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

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

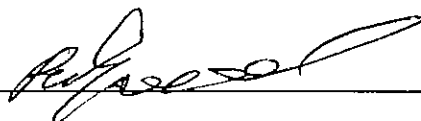
Directors' responsibilities:

- 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	Restricted	Total	Unrestricted	Restricted	Total
	funds £	funds £	funds £	funds £	funds £	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	Designated	Restricted	2021 Total	2020
	funds	funds	funds	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