

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

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 At 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

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

Dated: 17 April 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 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

				2022	
Note	Unrestricted	Designated	Restricted	Total	2021
	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

	Land	Leasehold Improvements	Equipment, Fixtures & Fittings	Total
	£	£	£	£
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.