

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 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.

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:

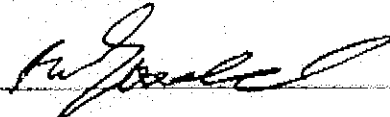
This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

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

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 
Peter Goodlad, Director Company Secretary

Dated: 25 April 2024

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

				2023	
Note	Unrestricted funds	Designated funds	Restricted funds	Total funds	2022
	£	£	£	£	£
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)
	5,517	124,629	(134,943)	1,731	(3,066)
Designated funds					
Fixed Assets	121,084	-	(6,424)	1,500	116,160
	121,084	-	(6,424)	1,500	116,160
Restricted funds					
Football Foundation -Covid-19	3,131	-	-	(3,131)	-
BMBC - Fireworks	-	1,500	(1,500)	-	-
Barclays Sport Foundation	100	-	-	(100)	-
	3,231	1,500	(1,500)	(3,231)	-
TOTAL FUNDS	129,832	126,129	(142,867)	-	113,094

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.