

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		139,978	-	1,000	140,978	126,129
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		134,125	6,020	1,000	141,145	142,867
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	2,387	110,540	-	112,927	113,094

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	12				
Unrestricted funds			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)
	2,387	110,540	-	112,927
2023				
Fixed assets	-	116,160	-	116,160
Current assets	3,863	-	-	3,863
Current liabilities	(6,929)	-	-	(6,929)
	(3,066)	116,160	-	113,094

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
	<u>(3,066)</u>	<u>139,978</u>	<u>(134,125)</u>	<u>(400)</u>	<u>2,387</u>
Designated funds					
Fixed Assets	116,160	-	(6,020)	400	110,540
	<u>116,160</u>	<u>-</u>	<u>(6,020)</u>	<u>400</u>	<u>110,540</u>
Restricted funds					
BMBC - Fireworks	-	1,000	(1,000)	-	-
	<u>-</u>	<u>1,000</u>	<u>(1,000)</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>113,094</u>	<u>140,978</u>	<u>(141,145)</u>	<u>-</u>	<u>112,927</u>

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.