

Company Number. 04495872 (England and Wales)

Registered Charity Number. 1096263

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

REPORT AND ACCOUNTS

YEAR ENDED 31 JULY 2025

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

TRUSTEES' REPORT AND ACCOUNTS

YEAR ENDED 31 JULY 2025

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 2025

Full name: Athersley Community Association and Football Club

Registered company number: 04495872

Registered Charity Number: 1096263

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

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

Chairperson: Michael Shepherd

Secretary: Peter Goodlad

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

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

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

Structure, governance and management

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

Appointment of trustees

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

Risk management

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

Charitable aims and objectives

The objectives of the charity are:

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

Public benefit

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

Activities undertaken and achievements during the period.

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

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

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

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

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

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

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

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

Related parties

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

The charity's policy on reserves

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

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

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

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

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

TRUSTEES' REPORT continued

YEAR ENDED 31 JULY 2025

Statement of trustee's responsibilities

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

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

Financial Position

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

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

Small company provisions:

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

Exemptions

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

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

Signed  Date: 26 March 2026
Peter Goodlad, Director/Company Secretary

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 JULY 2025

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

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed  Date: 26 March 2026

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

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

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

YEAR ENDED 31 JULY 2025

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

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

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

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

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

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

BALANCE SHEET

AS AT 31 JULY 2025

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

Exemption from audit

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

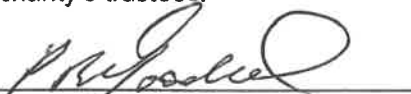
Directors' responsibilities:

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

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

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

Signed



Dated: 26 March 2026

Peter Goodlad, Director/Company Secretary

1. Accounting policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102) and the Companies Act 2006.

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

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

Going Concern Note

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

Incoming resources

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

Donated goods and services

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

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

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

Resources Expended

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

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

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

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

Taxation

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

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 JULY 2025

Depreciation

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

Leasehold Improvements – 10% on a straight line basis

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

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

Funds Structure

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

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

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

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 JULY 2025

2. Analysis of Income

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

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 JULY 2025

3. Analysis of Expenditure

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

Prior year expenditure includes:

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

All other prior year expenditure is unrestricted.

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 JULY 2025

4. Tangible Fixed Assets

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

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

5. Debtors

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

6. Creditors

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

7. Trustees' remuneration, benefits and expenses

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

8. Related party transactions

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

9. Staff costs

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

10. Independent examination and accountancy services

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

11. Analysis of Assets by fund

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

ATHERSLEY COMMUNITY ASSOCIATION AND FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 JULY 2025

12. Movements in funds

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

13. Fund Transfers

There were no fund transfers during the year.

14. Restricted funds

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