

# WALTON PARK INDOOR FOOTBALL CENTRE

England & Wales · Charity number 1141366

## Details

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**Other names** WPIFC

**Status** Registered

**Legal form** Charitable company

**Company number** [07533794](#)

**Registered** 2011-04-13

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 229 Dane Road  
Sale  
M33 2LZ

**Phone** 0161 962 0159

**Email** [centremanager.wpifc@gmail.com](mailto:centremanager.wpifc@gmail.com)

**Website** [www.wpifc.org.uk](http://www.wpifc.org.uk)

## Activities

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**Objects:** THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION FOR THE BENEFIT OF THE RESIDENTS OF SALE IN THE BOROUGH OF TRAFFORD AND THE NEIGHBOURHOOD, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY THE PROVISION OF FACILITIES FOR PLAYING SMALL SIDED AND INDOOR FOOTBALL.

**Activities:** At the heart of the charity and everything we seek to do is our aim to deliver the highest quality, affordable indoor football facility for all members of the surrounding neighbourhood focussing on the local Sale and Trafford community, without distinction of sex, sexual orientation, race or of political, religious or other opinions.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

- **Area of benefit:** SALE AND NEIGHBOURHOOD
- Trafford

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-06-30 | £112,733 | £113,517    | -      | -         |
| 2024-06-30 | £109,907 | £106,624    | -      | -         |
| 2023-06-30 | £97,234  | £93,407     | -      | -         |
| 2022-06-30 | £132,356 | £90,289     | -      | -         |
| 2021-06-30 | £49,901  | £54,654     | -      | -         |

## Trustees

| Name                        | Role  | Appointed  |
|-----------------------------|-------|------------|
| <b>ANTONY JASON JACKSON</b> | Chair |            |
| DOMINIC MCKENZIE            |       |            |
| Duncan Greaves              |       | 2014-03-25 |
| PAUL IAN MARSLAND           |       |            |
| Samuel David Galloway       |       | 2023-09-01 |

**WALTON PARK INDOOR FOOTBALL CENTRE**

England & Wales - Charity number 1141366

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# Accounts

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**Walton Park Indoor Football Centre**  
**REGISTERED COMPANY NUMBER: 07533794 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1141366**

**Walton Park Indoor Football Centre**  
**Report of the Trustees and**  
**Unaudited Financial Statements For The Year Ended**  
**30 June 2025**

FRIDAY



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COMPANIES HOUSE

**Walton Park Indoor Football Centre**

**Contents of the Financial Statements  
For The Year Ended 30 June 2025**

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## **Walton Park Indoor Football Centre**

### **Chairman's Report For The Year Ended 30 June 2025**

The past twelve months have seen us continue to make steady progress in achieving our long term goals and objectives.

Financially we saw an unrestricted income for the year of £111,265 an increase of over £2,000 from the previous year however this generated a loss of £784. Despite an increase in bookings increased staffing costs from Saturday opening led to the loss. Utilisation rose from 3,299 hours booked to 3,441 an 4% increase.

Disappointingly there has been little progress by WPSC for the development of the Centre because of major disruptions to their Board. They are now revising their Articles of Association which will allow for Corporate Directors. At this point WPIFC plan to take up one of these roles giving us much better input into the workings of WPSC Board.

We have continued to strive to improve our facilities and during the financial year we successfully replaced all pitch lighting with brighter more efficient lights.

Sadly Matt Walsh left WPIFC after several years first as Centre Manager and then as a Director. We would like to put on record our thanks for all he did for the Centre.

As a result of a suggestion from a member at last years AGM we examined our Treasury position and now invest around 80% of our reserves in interest yielding accounts, helping us mitigate some cost increases and maintain the pitch booking fees at the level they were 11 years ago, indeed we have already profited by more than £1,000 by doing this.

In summary WPIFC remains in a strong position to continue to provide the small sided football facilities for the people of South Manchester.

**Duncan Greaves & Antony J Jackson Co-Chairmen of the Board of Trustees**

Addendum. It is with great sadness that we have been told of the passing of Jim Nicholson. Jim worked at WPIFC for many years, being a very dedicated, reliable and popular colleague. He will be missed by all of us.

**Walton Park Indoor Football Centre**  
**Report of the Trustees**  
**For The Year Ended 30 June 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2015).

The Trustees (who constitute directors of the company for the purposes of the Companies Act) present their report together with the examined financial statements for the year ended 30 June 2025 and confirm that the latter comply with the requirements of the Act, FRS 102, SORP and the Charities Act 2011.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The objects of the charity are defined by the Memorandum and Articles of Association as:

"The promotion of community participation in healthy recreation for the benefit of the residents of Sale in the Borough of Trafford and the neighborhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by the provision of facilities for playing small sided and indoor football."

### **Public benefit**

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives.

All our charitable activities focus on enabling our local community to lead healthier and happier lives by providing affordable facilities for small sided indoor football.

Being based in the heart of Sale and only a few hundred yards from Brooklands Metrolink station, the Centre continues to enable different age groups to enjoy the benefits of playing football. The younger section of our customer base has continued to expand, whilst still retaining regular users playing into their retirement, pointing to sustainable growth. Alongside this, we have also recently introduced 'Walking Football' groups, further promoting social inclusion and extended healthy living.

In addition to the charity, at selected times, makes the Centre available at no charge to organisations working with the unemployed.

## **FINANCIAL REVIEW**

### **Financial Review**

The statement of financial activities for the year is comprehensively reported on pages 7 - 15.

The statement of financial activities shows unrestricted income for the year from the hire of football pitches of £111,265 with no restricted income. This was an increase of £2,141 from prior year. This was due to an increase of £5,328 (8%) in block bookings and a decrease of £3,188 (8%) in casual bookings. Other income relates to nutrition sales, with an increase of £1,118 (2024: £350). Charitable activity costs had increased by £6,893 to £113,517 (6%) largely due to an increase in staff wages and repairs & maintenance. This resulted in a net loss of £784.

### **Investment policy and objectives**

Any surplus funds held by the charity is invested in interest yielding accounts, helping to mitigate some cost increases and maintain the pitch booking fees at their current level. The continued need for infrastructure investment, will mean for the foreseeable future that income will be spent on important improvements to enable the company to deliver an improving service to our customers and clients.

## **Walton Park Indoor Football Centre**

### **Report of the Trustees For The Year Ended 30 June 2025**

#### **FINANCIAL REVIEW**

##### **Reserves policy**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately three months unrestricted expenditure. This would provide sufficient funds to cover costs and to respond to unexpected events which may arise from time to time. In addition, the Trustees have further decided to allow the reserves to grow beyond this, with immediate further environmental investments necessary and the potential for significant expenditure on major capital expenditure in the future. This has been met for 2024/25.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Charity constitution and Governing document**

The company was incorporated on 17 February 2011 under the Companies Act 2006 as a company limited by guarantee and not having share capital. In the event of a winding up, registered members are liable to contribute a sum not exceeding £10 per member towards the debts and liabilities of the Trust and the costs and expenses of winding up.

The charity, registered on 14 April 2011, is governed by the terms of its memorandum and articles of association, which established the objects and powers of the charitable company.

##### **Method of appointment of Trustees**

New Trustees are recruited with a view to bringing the skills, knowledge and experience required to ensure the charity is well governed. Trustees are elected by the members of the charity attending the Annual General Meeting, or by proxy vote.

##### **Organisational structure**

The Centre's organisational structure is led by the board of directors whose direction is implemented by the Centre Manager supported by three other part time members of staff.

##### **Induction and training of new trustees**

Following appointment, all new trustees attend an induction with the Chairman. The induction includes provision to them of the following material; our Memorandum and Articles of Association, The Hallmarks of an Effective Charity CC10, The Essential Trustee CC3, details of the charities management accounts and access to shared company information and files along with URLs to relevant Charity Commission reference documentation.

##### **Risk management**

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that it is an ongoing focus of the trustees to adopt strategies and processes with the aim of eliminating or mitigating exposure to these risks.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

07533794 (England and Wales)

##### **Registered Charity number**

1141366

**Walton Park Indoor Football Centre**

**Report of the Trustees  
For The Year Ended 30 June 2025**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered office**

Walton Park Sports Centre  
Raglan Road  
Sale  
Cheshire  
M33 4AG

**Trustees**

The directors of the company are also charity trustees for the purposes of charity law. All trustees give their time voluntarily and receive no benefits from the charity.

The trustees who served during the period were as follows:

D M Greaves (Co-Chairman)  
A J Jackson (Co-Chairman)  
P I Marsland  
D V McKenzie  
M D Walsh (resigned April 2025)  
H Anjum  
S Galloway

Most trustees are very familiar with the practical work of the charity, including having actively worked in the operation on a voluntary basis; new trustee candidates are invited and encouraged to attend meetings prior to accepting nomination in order to become more familiar the aims, objectives and working methods of the charity. We are delighted that we continue to maintain an effective team of directors, and will continue to seek additional directors where it is felt they can add to the strength of the board.

**Independent examiner**

James Wheelan Accountancy Limited  
Minshull House, 67 Wellington Road North  
Stockport  
SK4 2LP

**Solicitors**

Myerson Solicitors LLP  
The Cottages  
Regent Road  
Altrincham  
WA14 1RX

**Accountants**

Arc Accountancy Solutions Limited  
51 Laverton Road  
Lytham St. Annes  
Lancashire  
FY8 1EN

**Walton Park Indoor Football Centre**

**Report of the Trustees  
For The Year Ended 30 June 2025**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

Co-operative Bank  
1 Balloon Street  
Manchester

**Trustees' Responsibilities**

Law applicable to incorporated charities in England and Wales requires the trustees, who are also the directors of the company, to prepare the financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of its financial activities during the year then ended. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102)
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011 and the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

**Disclosure of Information**

So far as each trustee at the date of approval of this report is aware:

There is no relevant financial information of which the company's independent examiner is unaware: and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant financial information and to establish that the independent examiner is aware of that information.

**Independent Examination of accounts**

As allowed under Part 8 of the Charities Act 2011 and Sections 145 and 152 of the Act, Trustees of smaller charities are allowed to opt for this simpler form of external scrutiny in place of audit.

The independent examination provides an external check on the accounts and can be carried out by any person with the relevant ability and experience.

The Trustees are delighted to have used the assistance provided by James Wheelan Accountancy Limited to undertake this important task.

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

Approved by order of the board of trustees on 02/03/26 ..... and signed on its behalf by:



.....  
D M Greaves - Trustee

**Walton Park Indoor Football Centre**

**Report of the Independent Examiner  
For The Year Ended 30 June 2025**

**Independent Examiners report to the Trustees of Walton Park Indoor Football Centre**

I report on the accounts for the year ended 30 June 2025 set out on pages seven to fifteen.

**Respective responsibilities of trustees and examiner**

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that

- 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 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



James Wheelan FCCA  
James Wheelan Accountancy Limited  
Minshull House, 67 Wellington Road North  
Stockport  
SK4 2LP

Date

03/03/2026

**Walton Park Indoor Football Centre**

**Statement of Financial Activities For  
The Year Ended 30 June 2025**

|                                    | Notes | 2025<br>Unrestricted<br>funds<br>£ | 2024<br>Unrestricted<br>funds<br>£ |
|------------------------------------|-------|------------------------------------|------------------------------------|
| <b>INCOME FROM</b>                 |       |                                    |                                    |
| Donations and legacies             |       | -                                  | -                                  |
| <b>Charitable activities</b>       |       |                                    |                                    |
| Hire of football pitches           |       | 111,265                            | 109,124                            |
| Other income                       | 6     | 1,468                              | 783                                |
| <b>Total</b>                       |       | <u>112,733</u>                     | <u>109,907</u>                     |
| <b>EXPENDITURE ON</b>              |       |                                    |                                    |
| <b>Charitable activities</b>       |       |                                    |                                    |
| Hire of football pitches           | 7     | 113,517                            | 106,624                            |
| <b>NET INCOME/ (LOSS)</b>          |       | (784)                              | 3,283                              |
| <b>RECONCILIATION OF FUNDS</b>     |       |                                    |                                    |
| <b>Total funds brought forward</b> |       | 107,013                            | 103,730                            |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>106,229</u>                     | <u>107,013</u>                     |

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**Walton Park Indoor Football Centre**

**Balance Sheet  
At 30 June 2025**

|  | Notes | 2025<br>£     | 2024<br>£     |
|--|-------|---------------|---------------|
| <b>FIXED ASSETS</b>                          |       |               |               |
| Tangible assets                              | 5     | 22,345        | 19,327        |
| <b>CURRENT ASSETS</b>                        |       |               |               |
| Debtors                                      | 8     | 2,090         | 1,664         |
| Cash at bank and in hand                     |       | 90,141        | 91,589        |
|  |       | <hr/> 92,231  | <hr/> 93,253  |
| <b>CREDITORS</b>                             |       |               |               |
| Amounts falling due within one year          | 9     | (8,347)       | (5,567)       |
| <b>NET CURRENT ASSETS</b>                    |       | <hr/> 83,884  | <hr/> 87,686  |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <hr/> 106,229 | <hr/> 107,013 |
| <b>NET ASSETS</b>                            |       | <hr/> 106,229 | <hr/> 107,013 |
| <b>FUNDS</b>                                 | 10    |               |               |
| Unrestricted funds                           |       | 106,229       | 107,013       |
| <b>TOTAL FUNDS</b>                           |       | <hr/> 106,229 | <hr/> 107,013 |

The notes form part of these financial statements

**Walton Park Indoor Football Centre**

**Balance Sheet - continued  
At 30 June 2025**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

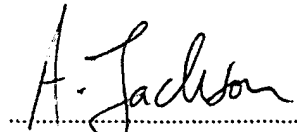
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 June 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on .....2/3/2026.....and were signed on its behalf by:



A J Jackson - Trustee

The notes form part of these financial statements

**Walton Park Indoor Football Centre**

**Notes to the Financial Statements  
For The Year Ended 30 June 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided on a straight line basis at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - 10% on cost

Fixed assets are capitalised when costs exceeds £500.

**Taxation**

The charity is exempt from corporation tax on its charitable activities and highlights sections 3.2 & 4.1 from VAT Notice 701/45 for being exempt from VAT.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Walton Park Indoor Football Centre**

**Notes to the Financial Statements - continued  
For The Year Ended 30 June 2025**

**1. ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DETAILS OF CERTAIN TYPES OF EXPENDITURE**

Fees for the examination of the accounts:

|                            | 2025 | 2024 |
|----------------------------|------|------|
|                            | £    | £    |
| Independent examiners Fees | 250  | 233  |

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024 or ended 30 June 2023.

**Trustees' expenses**

The following trustees expenses have been incurred

| <b>Type of expenses reimbursed:</b>        | 2025 | 2024 |
|--|------|------|
|  | £    | £    |
| Telephone, stationery, administration etc. | -    | 13   |

No trustees were reimbursed for expenses in the current year (2024 – one).

**4. STAFF COSTS**

The average number of employees during the year was 4. (2024 - 4)

|                                      | 2025         | 2024         |
|--------------------------------------|--------------|--------------|
|                                      | £            | £            |
| Salaries and Wages                   | 63,702       | 59,473       |
| Social Security Costs                | -            | -            |
| Pension Costs (Defined Contribution) | 1,092        | 994          |
|                                      | <hr/> 64,794 | <hr/> 60,467 |

The total employment benefits including employer pension contributions of the key management personnel were £37,953, comprising wages of £37,144 and pension contributions of £809.

Walton Park Indoor Football Centre

Notes to the Financial Statements - continued  
For The Year Ended 30 June 2025

4. STAFF COSTS (continued)

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

5. TANGIBLE FIXED ASSETS

|                        | Freehold<br>property<br>£ | Fixtures &<br>fittings<br>£ | Total<br>£    |
|------------------------|---------------------------|-----------------------------|---------------|
| <b>COST</b>            |                           |                             |               |
| At 1 July 2024         | 60,325                    | 950                         | 61,275        |
| Additions              | 5,482                     | -                           | 5,482         |
| <b>At 30 June 2025</b> | <b>65,807</b>             | <b>950</b>                  | <b>66,757</b> |
| <b>DEPRECIATION</b>    |                           |                             |               |
| At 1 July 2024         | 41,798                    | 150                         | 41,948        |
| Charge for the year    | 2,369                     | 95                          | 2,464         |
| <b>At 30 June 2025</b> | <b>44,167</b>             | <b>245</b>                  | <b>44,412</b> |
| <b>NET BOOK VALUE</b>  |                           |                             |               |
| <b>At 30 June 2025</b> | <b>21,640</b>             | <b>705</b>                  | <b>22,345</b> |
| At 30 June 2024        | 18,527                    | 800                         | 19,327        |

6. OTHER INCOME

Other income amounting to £1,468 comprises:

Backdated interest relating to Business Interruption Insurance claim of £nil (2024 - £433)

Nutrition sales income of £1,468 (2024 - £350)

**Walton Park Indoor Football Centre**

**Notes to the Financial statements - continued  
For The Year Ended 30 June 2025**

**7. EXPENDITURE ANALYSIS**

|                                  | 2025           | 2024           |
|----------------------------------|----------------|----------------|
|                                  | £              | £              |
| Wages                            | 63,702         | 59,473         |
| Pensions                         | 1,092          | 994            |
| Accountancy                      | 3,762          | 3,850          |
| Rent                             | 20,700         | 20,700         |
| Water charges                    | 1,976          | 2,372          |
| Insurance                        | 1,024          | 1,325          |
| Light and heat                   | 3,815          | 4,850          |
| Telephone                        | 566            | 515            |
| General administrative expenses* | 682            | 1,691          |
| Maintenance and repairs*         | 11,969         | 6,761          |
| Sundries                         | 853            | 730            |
| Nutrition costs                  | 912            | -              |
| Depreciation                     | <u>2,464</u>   | <u>3,363</u>   |
|                                  | <u>113,517</u> | <u>106,624</u> |

\*The current year's analysis of expenditure has been amended to provide a clearer distinction between general administrative costs and maintenance and property repairs. Comparative figures have been reclassified where appropriate to conform with the current year's presentation.

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                | 2025         | 2024         |
|--------------------------------|--------------|--------------|
|                                | £            | £            |
| Prepayments and accrued income | 2,090        | 1,664        |
|                                | <u>2,090</u> | <u>1,664</u> |

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                 | 2025         | 2024         |
|---------------------------------|--------------|--------------|
|                                 | £            | £            |
| Trade creditors -               | -            | -            |
| Social security and other taxes | 191          | 167          |
| Accruals and deferred income    | 8,156        | 5,400        |
|                                 | <u>8,347</u> | <u>5,567</u> |

**Walton Park Indoor Football Centre**  
**Notes to the Financial Statements - Continued**  
**For The Year Ended 30 June 2025**

**10. MOVEMENT IN FUNDS**

| <b>Unrestricted funds</b> | At 1<br>July<br>2024<br>£ | Net<br>movement in<br>funds<br>£ | At 30 June<br>2025<br>£ |
|---------------------------|---------------------------|----------------------------------|-------------------------|
| General fund              | 107,013                   | (784)                            | 106,229                 |
| <b>TOTAL FUNDS</b>        | <b>107,013</b>            | <b>(784)</b>                     | <b>106,229</b>          |

Net movement in funds, included in the above are as follows:

| <b>Unrestricted funds</b> | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement in<br>funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| General fund              | 112,733                    | (113,517)                  | (784)                     |
| <b>TOTAL FUNDS</b>        | <b>112,733</b>             | <b>(113,517)</b>           | <b>(784)</b>              |

**COMPARATIVES FOR MOVEMENT IN FUNDS**

| <b>Unrestricted funds</b> | At 1<br>July<br>2023<br>£ | Net<br>movement in<br>funds<br>£ | At 30 June<br>2024<br>£ |
|---------------------------|---------------------------|----------------------------------|-------------------------|
| General fund              | 103,730                   | 3,283                            | 107,013                 |
| <b>TOTAL FUNDS</b>        | <b>103,730</b>            | <b>3,283</b>                     | <b>107,013</b>          |

Net movement in funds, included in the above are as follows:

| <b>Unrestricted funds</b> | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement in<br>funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| General fund              | 109,907                    | (106,624)                  | 3,283                     |
| <b>TOTAL FUNDS</b>        | <b>109,907</b>             | <b>(106,624)</b>           | <b>3,283</b>              |

**Walton Park Indoor Football Centre**  
**Notes to the Financial Statements - Continued**  
**For The Year Ended 30 June 2025**

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 June 2025.

**Walton Park Indoor Football Centre**  
**Detailed Statement of Financial Activities**  
**For The Year Ended 30 June 2025**

|                                 | 2025           | 2024           |
|---------------------------------|----------------|----------------|
|                                 | £              | £              |
| <b>INCOME</b>                   | -              | -              |
| <b>Donations and legacies</b>   |                |                |
| Donations                       | -              | -              |
| <b>Investment income</b>        |                |                |
| Income from investments         | -              | -              |
| <b>Charitable activities</b>    |                |                |
| Hire of football pitches        | 111,265        | 109,124        |
| <b>Other income</b>             |                |                |
| Other income                    | 1,468          | 783            |
| <b>Total incoming resources</b> | <u>112,733</u> | <u>109,907</u> |
| <br><b>EXPENDITURE</b>          |                |                |
| <b>Charitable activities</b>    |                |                |
| Wages                           | 63,702         | 59,473         |
| Pensions                        | 1,092          | 994            |
| Accountancy                     | 3,762          | 3,850          |
| Rent                            | 20,700         | 20,700         |
| Water charges                   | 1,976          | 2,372          |
| Insurance                       | 1,024          | 1,325          |
| Light and heat                  | 3,815          | 4,850          |
| Telephone                       | 566            | 515            |
| General administrative expenses | 682            | 1,691          |
| Maintenance and repairs         | 11,969         | 6,761          |
| Sundries                        | 853            | 730            |
| Nutrition costs                 | 912            | -              |
| Depreciation                    | 2,464          | 3,363          |
|                                 | <u>113,517</u> | <u>106,624</u> |
| <b>Total resources expended</b> | 113,517        | 106,624        |
| <br><b>Net (loss)/income</b>    | <u>(784)</u>   | <u>3,283</u>   |

This page does not form part of the statutory financial statements

**WALTON PARK INDOOR FOOTBALL CENTRE**

England & Wales - Charity number 1141366

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# Accounts

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**Walton Park Indoor Football Centre**  
**REGISTERED COMPANY NUMBER: 07533794 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1141366**

**Walton Park Indoor Football Centre**  
**Report of the Trustees and**  
**Unaudited Financial Statements For The Year Ended**  
**30 June 2024**

**Walton Park Indoor Football Centre**

**Contents of the Financial Statements  
For The Year Ended 30 June 2024**

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## **Walton Park Indoor Football Centre**

### **Chairman's Report For The Year Ended 30 June 2024**

The past twelve months have seen us continue to make steady progress and put the effects of Covid firmly behind us.

Financially we saw an unrestricted income for the year of £109,907 an increase of over £12,000 from the previous year which generated a surplus of £3,283. This resulted from an increase in bookings with Saturday opening now consolidated, utilisation rose from 2,789 hours booked to 3,299 an 18% increase.

Pleasingly there has been some progress by WPSC for the development of the Centre with a tentative plan agreed which is within the budget available to WPSC. Meetings are continuing with an aim to finally bring this project to fruition.

Our efforts to recruit new Board members were successful in this financial year, as reported, we are pleased to have welcomed Sam Galloway, a former staff member at WPIFC to the board.

It is my pleasure to report that we have named another of our pitches the Paul Rowland Pitch in recognition of the huge efforts Paul put in to establish this charity following our separation from TMBC.

In summary WPIFC remains in a strong position to continue to provide the small sided football facilities for the people of South Manchester.

Duncan Greaves & Antony J Jackson Co-Chairmen of the Board of Trustees

## Walton Park Indoor Football Centre

### Report of the Trustees For The Year Ended 30 June 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2024. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2015).

The Trustees (who constitute directors of the company for the purposes of the Companies Act) present their report together with the examined financial statements for the year ended 30 June 2024 and confirm that the latter comply with the requirements of the Act, FRS 102, SORP and the Charities Act 2011.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects of the charity are defined by the Memorandum and Articles of Association as:

"The promotion of community participation in healthy recreation for the benefit of the residents of Sale in the Borough of Trafford and the neighborhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by the provision of facilities for playing small sided and indoor football."

##### **Public benefit**

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives.

All our charitable activities focus on enabling our local community to lead healthier and happier lives by providing affordable facilities for small sided indoor football.

Being based in the heart of Sale and only a few hundred yards from Brooklands Metrolink station, the Centre continues to enable different age groups to enjoy the benefits of playing football. The younger section of our customer base has continued to expand, whilst still retaining regular users playing into their retirement, pointing to sustainable growth. Alongside this, we have also recently introduced 'Walking Football' groups, further promoting social inclusion and extended healthy living.

In addition to the charity, at selected times, makes the Centre available at no charge to organisations working with the unemployed.

#### **FINANCIAL REVIEW**

##### **Financial Review**

The statement of financial activities for the year is comprehensively reported on pages 7 - 15.

The statement of financial activities shows unrestricted income for the year of £109,907 with no restricted income. This was an increase of £12,673 from prior year. This was due to an increase of £14,122 (15%) in block and casual bookings, as well as an increase in nutrition sales of £350 (2023: £nil), and backdated interest income received of £433 which had been wrongly deducted off the Business Interruption Insurance Claim in 2022-23. These increases were offset with a decrease of £2,232 received in 2022-23 relating to the Business Interruption Insurance Claim. This resulted in a profit of £3,283.

##### **Investment policy and objectives**

Given the limited funds held by the charity and the very low interest rates available, there has been limited scope or need for investment planning. The continued need for infrastructure investment, will mean for the foreseeable future that income will be spent on important improvements to enable the company to deliver an improving service to our customers and clients.

## Walton Park Indoor Football Centre

### Report of the Trustees For The Year Ended 30 June 2024

#### FINANCIAL REVIEW

##### Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately three months unrestricted expenditure. This would provide sufficient funds to cover costs and to respond to unexpected events which may arise from time to time. In addition, the Trustees have further decided to allow the reserves to grow beyond this, with immediate further environmental investments necessary and the potential for significant expenditure on major capital expenditure in the future. This has been met for 2023/24.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Charity constitution and Governing document

The company was incorporated on 17 February 2011 under the Companies Act 2006 as a company limited by guarantee and not having share capital. In the event of a winding up, registered members are liable to contribute a sum not exceeding £10 per member towards the debts and liabilities of the Trust and the costs and expenses of winding up.

The charity, registered on 14 April 2011, is governed by the terms of its memorandum and articles of association, which established the objects and powers of the charitable company.

##### Method of appointment of Trustees

New Trustees are recruited with a view to bringing the skills, knowledge and experience required to ensure the charity is well governed. Trustees are elected by the members of the charity attending the Annual General Meeting, or by proxy vote.

##### Organisational structure

The Centre's organisational structure is led by the board of directors whose direction is implemented by the Centre Manager supported by three other part time members of staff.

##### Induction and training of new trustees

Following appointment, all new trustees attend an induction with the Chairman. The induction includes provision to them of the following material; our Memorandum and Articles of Association, The Hallmarks of an Effective Charity CC10, The Essential Trustee CC3, details of the charities management accounts and access to shared company information and files along with URLs to relevant Charity Commission reference documentation.

##### Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that it is an ongoing focus of the trustees to adopt strategies and processes with the aim of eliminating or mitigating exposure to these risks.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Company number

07533794 (England and Wales)

##### Registered Charity number

1141366

**Walton Park Indoor Football Centre**

**Report of the Trustees  
For The Year Ended 30 June 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered office**

Walton Park Sports Centre  
Raglan Road  
Sale  
Cheshire  
M33 4AG

**Trustees**

The directors of the company are also charity trustees for the purposes of charity law. All trustees give their time voluntarily and receive no benefits from the charity.

The trustees who served during the period were as follows:

D M Greaves (Co-Chairman)  
A J Jackson (Co-Chairman)  
P I Marsland  
D V McKenzie  
M D Walsh  
H Anjum  
S Galloway (appointed 10 July 2023)

Most trustees are very familiar with the practical work of the charity, including having actively worked in the operation on a voluntary basis; new trustee candidates are invited and encouraged to attend meetings prior to accepting nomination in order to become more familiar the aims, objectives and working methods of the charity. We are delighted that we continue to maintain an effective team of directors, and will continue to seek additional directors where it is felt they can add to the strength of the board.

**Independent examiner**

James Wheelan Accountancy Limited  
Minshull House, 67 Wellington Road North  
Stockport  
SK4 2LP

**Solicitors**

Myerson Solicitors LLP  
The Cottages  
Regent Road  
Altrincham  
WA14 1RX

**Accountants**

Arc Accountancy Solutions Limited  
51 Laverton Road  
Lytham St. Annes  
Lancashire  
FY8 1EN

**Walton Park Indoor Football Centre**

**Report of the Trustees  
For The Year Ended 30 June 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

Co-operative Bank  
1 Balloon Street  
Manchester

**Trustees' Responsibilities**

Law applicable to incorporated charities in England and Wales requires the trustees, who are also the directors of the company, to prepare the financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of its financial activities during the year then ended. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102)
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011 and the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

**Disclosure of Information**

So far as each trustee at the date of approval of this report is aware:

There is no relevant financial information of which the company's independent examiner is unaware: and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant financial information and to establish that the independent examiner is aware of that information.

**Independent Examination of accounts**

As allowed under Part 8 of the Charities Act 2011 and Sections 145 and 152 of the Act, Trustees of smaller charities are allowed to opt for this simpler form of external scrutiny in place of audit.

The independent examination provides an external check on the accounts and can be carried out by any person with the relevant ability and experience.

The Trustees are delighted to have used the assistance provided by James Wheelan Accountancy Limited to undertake this important task.

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

Approved by order of the board of trustees on 08/10/2024 ..... and signed on its behalf by:

*Duncan Greaves*

.....  
D M Greaves - Trustee

**Walton Park Indoor Football Centre**

**Report of the Independent Examiner  
For The Year Ended 30 June 2024**

**Independent Examiners report to the Trustees of Walton Park Indoor Football Centre**

I report on the accounts for the year ended 30 June 2024 set out on pages seven to fifteen.

**Respective responsibilities of trustees and examiner**

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that

- 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 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.

*James Wheelan*

James Wheelan FCCA  
James Wheelan Accountancy Limited  
Minshull House, 67 Wellington Road North  
Stockport  
SK4 2LP

Date: 08/10/2024 .....

Walton Park Indoor Football Centre

Statement of Financial Activities For  
The Year Ended 30 June 2024

|                                    | Notes | 2024<br>Unrestricted<br>funds<br>£ | 2023<br>Unrestricted<br>funds<br>£ |
|------------------------------------|-------|------------------------------------|------------------------------------|
| <b>INCOME FROM</b>                 |       |                                    |                                    |
| Donations and legacies             |       | -                                  | -                                  |
| <b>Charitable activities</b>       |       |                                    |                                    |
| Hire of football pitches           |       | 109,124                            | 95,002                             |
| Other income                       | 6     | 783                                | 2,232                              |
| <b>Total</b>                       |       | <u>109,907</u>                     | <u>97,234</u>                      |
| <b>EXPENDITURE ON</b>              |       |                                    |                                    |
| <b>Charitable activities</b>       |       |                                    |                                    |
| Hire of football pitches           | 7     | 106,624                            | 93,407                             |
| <b>NET INCOME/ (LOSS)</b>          |       | <u>3,283</u>                       | <u>3,827</u>                       |
| <b>RECONCILIATION OF FUNDS</b>     |       |                                    |                                    |
| <b>Total funds brought forward</b> |       | 103,730                            | 99,903                             |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>107,013</u>                     | <u>103,730</u>                     |

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

## Walton Park Indoor Football Centre

### Balance Sheet At 30 June 2024

|  |       | <b>2024</b> | <b>2023</b> |
|--|-------|-------------|-------------|
|  | Notes | £           | £           |
| <b>FIXED ASSETS</b>                          |       |             |             |
| Tangible assets                              | 5     | 19,327      | 22,690      |
| <b>CURRENT ASSETS</b>                        |       |             |             |
| Debtors                                      | 8     | 1,664       | 1,785       |
| Cash at bank and in hand                     |       | 91,589      | 102,146     |
|  |       | <hr/>       | <hr/>       |
|  |       | 93,253      | 103,931     |
| <b>CREDITORS</b>                             |       |             |             |
| Amounts falling due within one year          | 9     | (5,567)     | (22,891)    |
|  |       | <hr/>       | <hr/>       |
| <b>NET CURRENT ASSETS</b>                    |       | 87,686      | 81,040      |
|  |       | <hr/>       | <hr/>       |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 107,013     | 103,730     |
|  |       | <hr/>       | <hr/>       |
| <b>NET ASSETS</b>                            |       | 107,013     | 103,730     |
|  |       | <hr/>       | <hr/>       |
| <b>FUNDS</b>                                 | 10    |             |             |
| Unrestricted funds                           |       | 107,013     | 103,730     |
|  |       | <hr/>       | <hr/>       |
| <b>TOTAL FUNDS</b>                           |       | 107,013     | 103,730     |
|  |       | <hr/>       | <hr/>       |

The notes form part of these financial statements

**Walton Park Indoor Football Centre**

**Balance Sheet - continued  
At 30 June 2024**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2024.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 June 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on .....08/10/2024..... and were signed on its behalf by:



.....  
A J Jackson -Trustee

The notes form part of these financial statements

## Walton Park Indoor Football Centre

### Notes to the Financial Statements For The Year Ended 30 June 2024

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided on a straight line basis at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - 10% on cost

Fixed assets are capitalised when costs exceeds £500.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities and highlights sections 3.2 & 4.1 from VAT Notice 701/45 for being exempt from VAT.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

## Walton Park Indoor Football Centre

### Notes to the Financial Statements - continued For The Year Ended 30 June 2024

#### 1. ACCOUNTING POLICIES - continued

##### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### 2. DETAILS OF CERTAIN TYPES OF EXPENDITURE

Fees for the examination of the accounts:

|                            | 2024 | 2023 |
|----------------------------|------|------|
|                            | £    | £    |
| Independent examiners Fees | 233  | 233  |

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023 or ended 30 June 2022.

##### Trustees' expenses

The following trustees expenses have been incurred

| Type of expenses reimbursed:               | 2024 | 2023 |
|--|------|------|
|  | £    | £    |
| Telephone, stationery, administration etc. | 13   | -    |
| One trustee was reimbursed for expenses.   |      |      |

#### 4. STAFF COSTS

The average number of employees during the year was 4. (2023 - 4)

|                                      | 2024         | 2023         |
|--------------------------------------|--------------|--------------|
|                                      | £            | £            |
| Salaries and Wages                   | 59,473       | 50,620       |
| Social Security Costs                | -            | -            |
| Pension Costs (Defined Contribution) | 994          | 755          |
|                                      | <hr/> 60,467 | <hr/> 51,375 |

The total employment benefits including employer pension contributions of the key management personnel were £35,611, comprising wages of £34,835 and pension contributions of £776.

**Walton Park Indoor Football Centre**

**Notes to the Financial Statements - continued  
For The Year Ended 30 June 2024**

**4. STAFF COSTS (continued)**

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

**5. TANGIBLE FIXED ASSETS**

|                        | Freehold<br>property<br>£ | Fixtures &<br>fittings<br>£ | Total<br>£    |
|------------------------|---------------------------|-----------------------------|---------------|
| <b>COST</b>            |                           |                             |               |
| At 1 July 2023         | 60,325                    | 950                         | 61,275        |
| Additions              | -                         | -                           | -             |
| <b>At 30 June 2024</b> | <b>60,325</b>             | <b>950</b>                  | <b>61,275</b> |
| <b>DEPRECIATION</b>    |                           |                             |               |
| At 1 July 2023         | 38,530                    | 55                          | 38,585        |
| Charge for the year    | 3,268                     | 95                          | 3,363         |
| <b>At 30 June 2024</b> | <b>41,798</b>             | <b>150</b>                  | <b>41,948</b> |
| <b>NET BOOK VALUE</b>  |                           |                             |               |
| <b>At 30 June 2024</b> | <b>18,527</b>             | <b>800</b>                  | <b>19,327</b> |
| At 30 June 2023        | 21,795                    | 895                         | 22,690        |

**6. OTHER INCOME**

Other income amounting to £783 comprises:

Business Interruption Insurance claim of £nil (2023 – £500)

Backdated interest relating to Business Interruption Insurance claim of £433 (2023 - £1,732)

Nutrition sales income of £350 (2023 - £nil)

**Walton Park Indoor Football Centre**

**Notes to the Financial statements - continued  
For The Year Ended 30 June 2024**

**7. EXPENDITURE ANALYSIS**

|                         | 2024           | 2023          |
|-------------------------|----------------|---------------|
|                         | £              | £             |
| Wages                   | 59,473         | 50,620        |
| Pensions                | 994            | 755           |
| Accountancy             | 3,850          | 3,565         |
| Rent                    | 20,700         | 20,700        |
| Water charges           | 2,372          | 1,858         |
| Insurance               | 1,325          | 1,338         |
| Light and heat          | 4,850          | 2,346         |
| Telephone               | 515            | 469           |
| Postage and stationery  | -              | -             |
| Maintenance and repairs | 8,452          | 7,172         |
| Sundries                | 730            | 1,525         |
| Depreciation            | <u>3,363</u>   | <u>3,059</u>  |
|                         | <u>106,624</u> | <u>93,407</u> |

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                 | 2024         | 2023         |
|---------------------------------|--------------|--------------|
|                                 | £            | £            |
| Prepayments and accrued income  | 1,664        | 1,785        |
| Social security and other taxes | -            | -            |
|                                 | <u>1,664</u> | <u>1,785</u> |

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                 | 2024         | 2023          |
|---------------------------------|--------------|---------------|
|                                 | £            | £             |
| Trade creditors -               | -            | 18,624        |
| Social security and other taxes | 167          | 153           |
| Accruals and deferred income    | 5,400        | 4,114         |
|                                 | <u>5,567</u> | <u>22,891</u> |

Walton Park Indoor Football Centre

Notes to the Financial Statements - Continued  
For The Year Ended 30 June 2024

10. MOVEMENT IN FUNDS

| <b>Unrestricted funds</b> | At 1<br>July<br>2023<br>£ | Net<br>movement in<br>funds<br>£ | At 30 June<br>2024<br>£ |
|---------------------------|---------------------------|----------------------------------|-------------------------|
| General fund              | 103,730                   | 3,283                            | 107,013                 |
| <b>TOTAL FUNDS</b>        | <b>103,730</b>            | <b>3,283</b>                     | <b>107,013</b>          |

Net movement in funds, included in the above are as follows:

| <b>Unrestricted funds</b> | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement in<br>funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| General fund              | 109,907                    | (106,624)                  | 3,283                     |
| <b>TOTAL FUNDS</b>        | <b>109,907</b>             | <b>(106,624)</b>           | <b>3,283</b>              |

COMPARATIVES FOR MOVEMENT IN FUNDS

| <b>Unrestricted funds</b> | At 1<br>July<br>2022<br>£ | Net<br>movement in<br>funds<br>£ | At 30 June<br>2023<br>£ |
|---------------------------|---------------------------|----------------------------------|-------------------------|
| General fund              | 99,903                    | 3,827                            | 103,730                 |
| <b>TOTAL FUNDS</b>        | <b>99,903</b>             | <b>3,827</b>                     | <b>103,730</b>          |

Net movement in funds, included in the above are as follows:

| <b>Unrestricted funds</b> | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement in<br>funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| General fund              | 97,234                     | (93,407)                   | 3,827                     |
| <b>TOTAL FUNDS</b>        | <b>97,234</b>              | <b>(93,407)</b>            | <b>3,827</b>              |

**Walton Park Indoor Football Centre**

**Notes to the Financial Statements - Continued  
For The Year Ended 30 June 2024**

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 June 2024.

**Walton Park Indoor Football Centre**

**Detailed Statement of Financial Activities  
For The Year Ended 30 June 2024**

|                                 | <b>2024</b> | <b>2023</b> |
|---------------------------------|-------------|-------------|
|                                 | £           | £           |
| <b>INCOME</b>                   | -           | -           |
| <b>Donations and legacies</b>   |             |             |
| Donations                       | -           | -           |
| <b>Investment income</b>        |             |             |
| Income from investments         | -           | -           |
| <b>Charitable activities</b>    |             |             |
| Hire of football pitches        | 109,124     | 95,002      |
| <b>Other income</b>             |             |             |
| Other income                    | 783         | 2,232       |
| <b>Total incoming resources</b> | 109,907     | 97,234      |
| <br><b>EXPENDITURE</b>          |             |             |
| <b>Charitable activities</b>    |             |             |
| Wages                           | 59,473      | 50,620      |
| Pensions                        | 994         | 755         |
| Accountancy                     | 3,850       | 3,565       |
| Rent                            | 20,700      | 20,700      |
| Water charges                   | 2,372       | 1,858       |
| Insurance                       | 1,325       | 1,338       |
| Light and heat                  | 4,850       | 2,346       |
| Telephone                       | 515         | 469         |
| Postage and stationery          | -           | -           |
| Maintenance and repairs         | 8,452       | 7,172       |
| Sundries                        | 730         | 1,525       |
| Depreciation                    | 3,363       | 3,059       |
|                                 | 106,624     | 93,407      |
| <b>Total resources expended</b> | 106,624     | 93,407      |
| <br><b>Net income/(loss)</b>    | 3,283       | 3,827       |

This page does not form part of the statutory financial statements

**WALTON PARK INDOOR FOOTBALL CENTRE**

England & Wales - Charity number 1141366

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# Accounts

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**REGISTERED COMPANY NUMBER: 07533794 (England and  
Wales) REGISTERED CHARITY NUMBER: 1141366**

**Walton Park Indoor Football Centre  
Report of the Trustees and  
Unaudited Financial Statements For The Year Ended  
30 June 2023**

# Walton Park Indoor Football

## Contents of the Financial Statements For The Year Ended 30 June 2023

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## **Walton Park Indoor Football**

### **Chairman's Report For The Year Ended 30 June 2023**

We have continued to build following the severe disruption caused by SARS-CoV-2 with an increase in funds from pitch hire to £93,407, although overall income fell significantly because of the £39,782 received in 2022 due to the business interruption and grant payments as a result of Covid. These accounts now reflect normal activity and the Directors feel are indicative of the position going forward.

Sadly there has been no progress by WPSC for the development of the Centre again, There is now a new Director on the WPSC Board and we can only hope that he provides some impetus for future development of the Centre.

We lost one of our staff although they have been replaced. The Directors volunteered to provide cover had this not happened to ensure continuity of service.

We replaced the 5G on pitch 1 and this will be followed by the other two pitches when this is required.

Our efforts to recruit new Board members were unsuccessful in this financial year but we are pleased to confirm that whilst producing this report we have welcomed Sam Galloway, a former staff member at WPIFC to the board.

In summary WPIFC remains in a strong position to continue to provide the small sided football facilities for the people of South Masnchester.

Duncan Greaves & Antony J Jackson Co-Chairmen of the Board of Trustees

## Walton Park Indoor Football

### Report of the Trustees For The Year Ended 30 June 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2023. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2015).

The Trustees (who constitute directors of the company for the purposes of the Companies Act) present their report together with the examined financial statements for the year ended 30 June 2023 and confirm that the latter comply with the requirements of the Act, FRS 102, SORP and the Charities Act 2011.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects of the charity are defined by the Memorandum and Articles of Association as:

"The promotion of community participation in healthy recreation for the benefit of the residents of Sale in the Borough of Trafford and the neighborhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by the provision of facilities for playing small sided and indoor football."

##### **Public benefit**

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives.

All our charitable activities focus on enabling our local community to lead healthier and happier lives by providing affordable facilities for small sided indoor football.

Being based in the heart of Sale and only a few hundred yards from Brooklands Metrolink station, the Centre continues to enable different age groups to enjoy the benefits of playing football. The younger section of our customer base has continued to expand, whilst still retaining regular users playing into their retirement, pointing to sustainable growth. Alongside this, we have also recently introduced 'Walking Football' groups, further promoting social inclusion and extended healthy living.

In addition to the charity, at selected times, makes the Centre available at no charge to organisations working with the unemployed.

#### **FINANCIAL REVIEW**

##### **Financial Review**

The statement of financial activities for the year is comprehensively reported on pages 7 - 15.

The statement of financial activities shows unrestricted income for the year of £97,234 with no restricted income. This was a decrease of £35,122 from prior year. This was due to a slight increase of £2,428 (3%) in block and casual bookings, offset by a £34,850 decrease in Business Interruption insurance claims relating to COVID-19 (£2,232 was still received during 2022-23), and a decrease of £2,700 commercial TV income (£nil in 2022-23). This resulted in a profit of £3,827.

##### **Investment policy and objectives**

Given the limited funds held by the charity and the very low interest rates available, there has been limited scope or need for investment planning. The continued need for infrastructure investment, will mean for the foreseeable future that income will be spent on important improvements to enable the company to deliver an improving service to our customers and clients.

## **Walton Park Indoor Football**

### **Report of the Trustees For The Year Ended 30 June 2023**

#### **FINANCIAL REVIEW**

##### **Reserves policy**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately three months unrestricted expenditure. This would provide sufficient funds to cover costs and to respond to unexpected events which may arise from time to time. In addition, the Trustees have further decided to allow the reserves to grow beyond this, with immediate further environmental investments necessary and the potential for significant expenditure on major capital expenditure in the future. This has been met for 2022/23.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Charity constitution and Governing document**

The company was incorporated on 17 February 2011 under the Companies Act 2006 as a company limited by guarantee and not having share capital. In the event of a winding up, registered members are liable to contribute a sum not exceeding £10 per member towards the debts and liabilities of the Trust and the costs and expenses of winding up.

The charity, registered on 14 April 2011, is governed by the terms of its memorandum and articles of association, which established the objects and powers of the charitable company.

##### **Method of appointment of Trustees**

New Trustees are recruited with a view to bringing the skills, knowledge and experience required to ensure the charity is well governed. Trustees are elected by the members of the charity attending the Annual General Meeting, or by proxy vote.

##### **Organisational structure**

The Centre's organisational structure is led by the board of directors whose direction is implemented by the Centre Manager supported by three other part time members of staff.

##### **Induction and training of new trustees**

Following appointment, all new trustees attend an induction with the Chairman. The induction includes provision to them of the following material; our Memorandum and Articles of Association, The Hallmarks of an Effective Charity CC10, The Essential Trustee CC3, details of the charities management accounts and access to shared company information and files along with URLs to relevant Charity Commission reference documentation.

##### **Risk management**

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that it is an ongoing focus of the trustees to adopt strategies and processes with the aim of eliminating or mitigating exposure to these risks.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

07533794 (England and Wales)

##### **Registered Charity number**

1141366

## Walton Park Indoor Football

### Report of the Trustees For The Year Ended 30 June 2023

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered office

Walton Park Sports Centre  
Raglan Road  
Sale  
Cheshire  
M33 4AG

##### Trustees

The directors of the company are also charity trustees for the purposes of charity law. All trustees give their time voluntarily and receive no benefits from the charity.

The trustees who served during the period were as follows:

P Davies (resigned 21<sup>st</sup> September 2022)  
D M Greaves (Co-  
Chairman) A J Jackson (Co-  
Chairman) P I Marsland  
D V McKenzie  
M D Walsh  
H Anjum

Most trustees are very familiar with the practical work of the charity, including having actively worked in the operation on a voluntary basis; new trustee candidates are invited and encouraged to attend meetings prior to accepting nomination in order to become more familiar the aims, objectives and working methods of the charity. We are delighted that we continue to maintain an effective team of directors, and will continue to seek additional directors where it is felt they can add to the strength of the board.

##### Independent examiner

James Wheelan Accountancy Limited  
Minshull House, 67 Wellington Road North  
Stockport  
SK4 2LP

##### Solicitors

Myerson Solicitors LLP  
The Cottages  
Regent Road  
Altrincham  
WA14 1RX

##### Accountants

Arc Accountancy Solutions Limited  
51 Laverton Road  
Lytham St. Annes  
Lancashire  
FY8 1EN

**Walton Park Indoor Football**

**Report of the Trustees  
For The Year Ended 30 June 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

Co-operative Bank  
1 Balloon Street  
Manchester

**Trustees' Responsibilities**

Law applicable to incorporated charities in England and Wales requires the trustees, who are also the directors of the company, to prepare the financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of its financial activities during the year then ended. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102)
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011 and the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

**Disclosure of Information**

So far as each trustee at the date of approval of this report is aware:

There is no relevant financial information of which the company's independent examiner is unaware: and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant financial information and to establish that the independent examiner is aware of that information.

**Independent Examination of accounts**

As allowed under Part 8 of the Charities Act 2011 and Sections 145 and 152 of the Act, Trustees of smaller charities are allowed to opt for this simpler form of external scrutiny in place of audit.

The independent examination provides an external check on the accounts and can be carried out by any person with the relevant ability and experience.

The Trustees are delighted to have used the assistance provided by James Wheelan Accountancy Limited to undertake this important task.

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

Approved by order of the board of trustees on.....and signed on its behalf by:

.....  
D M Greaves - Trustee

**Walton Park Indoor Football**

**Report of the Independent Examiner  
For The Year Ended 30 June 2023**

**Independent Examiners report to the Trustees of Walton Park Indoor Football Centre**

I report on the accounts for the year ended 30 June 2023 set out on pages seven to fifteen.

**Respective responsibilities of trustees and examiner**

As the charity’s trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (“the 2006 Act”).

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity’s accounts as carried out under section 145 of the Charities Act 2011 (“the 2011 Act”). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that

- 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 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.

James Wheelan FCCA  
James Wheelan Accountancy Limited  
Minshull House, 67 Wellington Road North  
Stockport  
SK4 2LP

Date: .....

## Walton Park Indoor Football

### Statement of Financial Activities For The Year Ended 30 June 2023

|   | Notes | 2023<br>Unrestricted<br>funds<br>£ | 2022<br>Unrestricted<br>funds<br>£ |
|---|-------|------------------------------------|------------------------------------|
| <b>INCOME FROM</b>  |       |                                    |                                    |
| Donations and legacies  |       | -                                  | -                                  |
| <b>Charitable activities</b>                                      |       |                                    |                                    |
| Hire of football pitches  |       | 95,002                             | 92,574                             |
| Other income  | 6     | 2,232                              | 39,782                             |
| <b>Total</b>  |       | <u>97,234</u>                      | <u>132,356</u>                     |
| <b>EXPENDITURE ON</b>   |       |                                    |                                    |
| <b>Charitable activities</b>                                      |       |                                    |                                    |
| Hire of football pitches  | 7     | 93,407                             | 90,289                             |
| <b>NET INCOME/ (LOSS)</b>   |       | <u>3,827</u>                       | <u>42,067</u>                      |
| <b>RECONCILIATION OF FUNDS</b>                                    |       |                                    |                                    |
| <b>Total funds brought forward</b>                                |       | 99,903                             | 57,836                             |
| <b>TOTAL FUNDS CARRIED FORWARD</b>                                |       | <u>103,730</u>                     | <u>99,903</u>                      |
| <b>CONTINUING OPERATIONS</b>                                      |       |                                    |                                    |
| All income and expenditure has arisen from continuing activities. |       |                                    |                                    |

The notes form part of these financial statements

## Walton Park Indoor Football

### Balance Sheet At 30 June 2023

|  |       | <b>2023</b> | <b>2022</b> |
|--|-------|-------------|-------------|
|  | Notes | £           | £           |
| <b>FIXED ASSETS</b>                          |       |             |             |
| Tangible assets                              | 5     | 22,690      | 6,175       |
| <b>CURRENT ASSETS</b>                        |       |             |             |
| Debtors                                      | 8     | 1,785       | 2,005       |
| Cash at bank and in hand                     |       | 102,146     | 99,054      |
|  |       | <hr/>       | <hr/>       |
|  |       | 103,931     | 101,059     |
| <b>CREDITORS</b>                             |       |             |             |
| Amounts falling due within one year          | 9     | (22,891)    | (7,331)     |
|  |       | <hr/>       | <hr/>       |
| <b>NET CURRENT ASSETS</b>                    |       | 81,040      | 93,728      |
|  |       | <hr/>       | <hr/>       |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 103,730     | 99,903      |
|  |       | <hr/>       | <hr/>       |
| <b>NET ASSETS</b>                            |       | 103,730     | 99,903      |
|  |       | <hr/>       | <hr/>       |
| <b>FUNDS</b>                                 | 10    |             |             |
| Unrestricted funds                           |       | 103,730     | 99,903      |
|  |       | <hr/>       | <hr/>       |
| <b>TOTAL FUNDS</b>                           |       | 103,730     | 99,903      |
|  |       | <hr/>       | <hr/>       |

The notes form part of these financial statements

**Walton Park Indoor Football**

**Balance Sheet - continued**  
**At 30 June 2023**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 June 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on.....and were signed on its behalf by:

.....  
A J Jackson -Trustee

The notes form part of these financial statements

## Walton Park Indoor Football

### Notes to the Financial Statements For The Year Ended 30 June 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided on a straight line basis at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - 10% on

cost Fixed assets are capitalised when costs exceeds

##### **£500. Taxation**

The charity is exempt from corporation tax on its charitable activities and highlights sections 3.2 & 4.1 from VAT Notice 701/45 for being exempt from VAT.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

## Walton Park Indoor Football

### Notes to the Financial Statements - continued For The Year Ended 30 June 2023

#### 1. ACCOUNTING POLICIES - continued

##### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### 2. DETAILS OF CERTAIN TYPES OF EXPENDITURE

Fees for the examination of the accounts:

|                            | 2023 | 2022 |
|----------------------------|------|------|
|                            | £    | £    |
| Independent examiners Fees | 233  | 222  |

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022 or ended 30 June 2021.

##### Trustees' expenses

The following trustees expenses have been incurred

| Type of expenses reimbursed: | 2023 | 2022 |
|------------------------------|------|------|
|                              | £    | £    |
| Telephone, stationery, etc.  | -    | -    |

No trustees were reimbursed for expenses.

#### 4. STAFF COSTS

The average number of employees during the year was 4. (2022 - 4)

|                                      | 2023         | 2022         |
|--------------------------------------|--------------|--------------|
|                                      | £            | £            |
| Salaries and Wages                   | 50,620       | 45,207       |
| Social Security Costs                | -            | -            |
| Pension Costs (Defined Contribution) | 755          | 675          |
|                                      | <hr/> 51,375 | <hr/> 45,882 |

The total employment benefits including employer pension contributions of the key management personnel were £32,271, comprising wages of £31,550 and pension contributions of £721.

## Walton Park Indoor Football

### Notes to the Financial Statements - continued For The Year Ended 30 June 2023

#### 4. STAFF COSTS (continued)

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

#### 5. TANGIBLE FIXED ASSETS

|                        | Freehold<br>property<br>£ | Fixtures &<br>fittings<br>£ | Total<br>£    |
|------------------------|---------------------------|-----------------------------|---------------|
| <b>COST</b>            |                           |                             |               |
| At 1 July 2022         | 41,701                    | -                           | 41,701        |
| Additions              | 18,624                    | 950                         | 19,574        |
| <b>At 30 June 2023</b> | <b>60,325</b>             | <b>950</b>                  | <b>61,275</b> |
| <b>DEPRECIATION</b>    |                           |                             |               |
| At 1 July 2022         | 35,526                    | -                           | 35,526        |
| Charge for the year    | 3,004                     | 55                          | 3,059         |
| <b>At 30 June 2023</b> | <b>38,530</b>             | <b>55</b>                   | <b>38,585</b> |
| <b>NET BOOK VALUE</b>  |                           |                             |               |
| <b>At 30 June 2023</b> | <b>21,795</b>             | <b>895</b>                  | <b>22,690</b> |
| At 30 June 2022        | 6,175                     | -                           | 6,175         |

#### 6. OTHER INCOME

Other income amounting to £2,232 comprises:

Business Interruption Insurance claim of £500 (2022 – £37,082)

Backdated interest relating to Business Interruption Insurance claim of £1,732 (2022 - £nil)

Commercial TV income of £nil (2022 - £2,700)

## Walton Park Indoor Football

### Notes to the Financial statements - continued For The Year Ended 30 June 2023

#### 7. EXPENDITURE ANALYSIS

|                         | 2023          | 2022          |
|-------------------------|---------------|---------------|
|                         | £             | £             |
| Wages                   | 50,620        | 45,207        |
| Pensions                | 755           | 675           |
| Accountancy             | 3,565         | 3,273         |
| Rent                    | 20,700        | 12,938        |
| Water charges           | 1,858         | 1,944         |
| Insurance               | 1,338         | 1,031         |
| Light and heat          | 2,346         | 2,187         |
| Telephone               | 469           | 431           |
| Postage and stationery  | -             | -             |
| Maintenance and repairs | 7,172         | 16,491        |
| Sundries                | 1,525         | 1,942         |
| Depreciation            | <u>3,059</u>  | <u>4,170</u>  |
|                         | <u>93,407</u> | <u>90,289</u> |

'Wages' and 'Rent' for the current year was a full year of full monthly costs, with no impact from COVID-19. The prior year costs are reduced due to this being a year of gradual increase back to the full monthly costs following the Rent Holiday that was received and reduced staffing directly relating to COVID-19.

#### 8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                                 | 2023         | 2022         |
|---------------------------------|--------------|--------------|
|                                 | £            | £            |
| Prepayments and accrued income  | 1,785        | 1,493        |
| Social security and other taxes | -            | 512          |
|                                 | <u>1,785</u> | <u>2,005</u> |

#### 9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                                 | 2023          | 2022         |
|---------------------------------|---------------|--------------|
|                                 | £             | £            |
| Trade creditors -               | 18,624        | -            |
| Social security and other taxes | 153           | 139          |
| Accruals and deferred income    | 4,114         | 7,192        |
|                                 | <u>22,891</u> | <u>7,331</u> |

**Walton Park Indoor Football  
For The Year Ended 30 June 2023**

**10. MOVEMENT IN FUNDS**

| <b>Unrestricted funds</b> | At 1 July<br>2022<br>£ | Net<br>movement in<br>funds<br>£ | At 30 June<br>2023<br>£ |
|---------------------------|------------------------|----------------------------------|-------------------------|
| General fund              | 99,903                 | 3,827                            | 103,730                 |
| <b>TOTAL FUNDS</b>        | 99,903                 | 3,827                            | 103,730                 |

Net movement in funds, included in the above are as follows:

| <b>Unrestricted funds</b> | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in<br>funds<br>£ |
|---------------------------|----------------------------|----------------------------|------------------------------|
| General fund              | 97,234                     | (93,407)                   | 3,827                        |
| <b>TOTAL FUNDS</b>        | 97,234                     | (93,407)                   | 3,827                        |

**COMPARATIVES FOR MOVEMENT IN FUNDS**

| <b>Unrestricted funds</b> | At 1 July<br>2021<br>£ | Net<br>movement in<br>funds<br>£ | At 30 June<br>2022<br>£ |
|---------------------------|------------------------|----------------------------------|-------------------------|
| General fund              | 57,836                 | 42,067                           | 99,903                  |
| <b>TOTAL FUNDS</b>        | 57,836                 | 42,067                           | 99,903                  |

Net movement in funds, included in the above are as follows:

| <b>Unrestricted funds</b> | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in<br>funds<br>£ |
|---------------------------|----------------------------|----------------------------|------------------------------|
| General fund              | 132,356                    | (90,289)                   | 42,067                       |
| <b>TOTAL FUNDS</b>        | 132,356                    | (90,289)                   | 42,067                       |

**Walton Park Indoor Football**

**Notes to the Financial Statements - Continued  
For The Year Ended 30 June 2023**

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 June 2023.

**Walton Park Indoor Football**

**Detailed Statement of Financial Activities  
For The Year Ended 30 June 2023**

|                                 | <b>2023</b> | <b>2022</b> |
|---------------------------------|-------------|-------------|
|                                 | £           | £           |
| <b>INCOME</b>                   | -           | -           |
| <b>Donations and legacies</b>   |             |             |
| Donations                       | -           | -           |
| <b>Investment income</b>        |             |             |
| Income from investments         | -           | -           |
| <b>Charitable activities</b>    |             |             |
| Hire of football pitches        | 95,002      | 92,574      |
| <b>Other income</b>             |             |             |
| Other income                    | 2,232       | 39,782      |
| <b>Total incoming resources</b> | 97,234      | 132,356     |
| <br><b>EXPENDITURE</b>          |             |             |
| <b>Charitable activities</b>    |             |             |
| Wages                           | 50,620      | 45,207      |
| Pensions                        | 755         | 675         |
| Accountancy                     | 3,565       | 3,273       |
| Rent                            | 20,700      | 12,938      |
| Water charges                   | 1,858       | 1,944       |
| Insurance                       | 1,338       | 1,031       |
| Light and heat                  | 2,346       | 2,187       |
| Telephone                       | 469         | 431         |
| Postage and stationery          | -           | -           |
| Maintenance and repairs         | 7,172       | 16,491      |
| Sundries                        | 1,525       | 1,942       |
| Depreciation                    | 3,059       | 4,170       |
|                                 | 93,407      | 90,289      |
| <b>Total resources expended</b> | 93,407      | 90,289      |
| <br><b>Net income/(loss)</b>    | 3,827       | 42,067      |

This page does not form part of the statutory financial statements

**WALTON PARK INDOOR FOOTBALL CENTRE**

England & Wales - Charity number 1141366

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# Accounts

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**REGISTERED COMPANY NUMBER: 07533794 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1141366**

**Walton Park Indoor Football Centre**  
**Report of the Trustees and**  
**Unaudited Financial Statements For The Year Ended**  
**30 June 2022**

**Walton Park Indoor Football Centre**

**Contents of the Financial Statements  
For The Year Ended 30 June 2022**

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| Independent Examiner's Report              | 6    |
| Statement of Financial Activities          | 7    |
| Balance Sheet                              | 8    |
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## Walton Park Indoor Football Centre

### Chairman's Report For The Year Ended 30 June 2022

The past twelve months have seen us return to near normal operations following the SARS-CoV-2 pandemic.

The Directors feel that we have successfully responded to the impact of the pandemic and are in a solid position moving forward. Despite initially indicating that our Business Interruption Insurance claim was likely to be unsuccessful we were delighted to receive a pay out of £37,082 which has helped us maintain a strong balance sheet. Income from footballing activities is, obviously significantly higher than last year but also, encouragingly, ahead of the 2018-19 financial year which was the last full year we had before Covid.

Disappointingly, following our return to near normal operations there has been minimal progress by WPSA for the development of the Centre, tenders were sought for the proposed redevelopment work but these proved to be far in excess of the available budget. Alternative plans are now being pursued but progress is very slow.

Staff have largely remained loyal and staff work together as a team to cover the necessary hours, this has certainly eased the return to normal working with minimal disruption.

I believe that after such a difficult time we can look forward with continued optimism to the coming year, Covid permitting.



Duncan Greaves



Antony J Jackson  
Co-Chairmen of the Board of Trustees

## Walton Park Indoor Football Centre

### Report of the Trustees For The Year Ended 30 June 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2022. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2015).

The Trustees (who constitute directors of the company for the purposes of the Companies Act) present their report together with the examined financial statements for the year ended 30 June 2022 and confirm that the latter comply with the requirements of the Act, FRS 102, SORP and the Charities Act 2011.

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The objects of the charity are defined by the Memorandum and Articles of Association as:

"The promotion of community participation in healthy recreation for the benefit of the residents of Sale in the Borough of Trafford and the neighborhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by the provision of facilities for playing small sided and indoor football."

Block and casual bookings have risen sharply to £92,574 due to the reopening of the centre post covid-19. This is an increase of £4,892 (6%) compared to the financial year 2018-19 when the centre was last open for a full year pre covid-19, and an increase of £80,833 (688%) from last financial year 2020-21 when the centre was shut. Total income in this financial year 2021-22 was further increased by a net rise in other income of £1,622 (4%) from prior year to £39,782. This comprised; Business Interruption insurance claim of £37,082 and commercial TV income of £2,700.

##### Public benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives.

All our charitable activities focus on enabling our local community to lead healthier and happier lives by providing affordable facilities for small sided indoor football.

Being based in the heart of Sale and only a few hundred yards from Brooklands Metrolink station, the Centre continues to enable different age groups to enjoy the benefits of playing football. The younger section of our customer base has continued to expand, whilst still retaining regular users playing into their retirement, pointing to sustainable growth. Alongside this, we have also recently introduced 'Walking Football' groups, further promoting social inclusion and extended healthy living.

In addition to the charity, at selected times, makes the Centre available at no charge to organisations working with the unemployed.

#### FINANCIAL REVIEW

##### Financial Review

The statement of financial activities for the year is comprehensively reported on pages 7 - 15.

The statement of financial activities shows unrestricted income for the year of £132,356 with no restricted income. There was an increase in income due to the centre being reopen for bookings after a long period of closure due to Covid-19. This resulted in a profit of £42,067.

## **Walton Park Indoor Football Centre**

### **Investment policy and objectives**

Given the limited funds held by the charity and the very low interest rates available, there has been limited scope or need for investment planning. The continued need for infrastructure investment, will mean for the foreseeable future that income will be spent on important improvements to enable the company to deliver an improving service to our customers and clients.

## **Walton Park Indoor Football Centre**

### **Report of the Trustees For The Year Ended 30 June 2022**

#### **FINANCIAL REVIEW**

##### **Reserves policy**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately three months unrestricted expenditure. This would provide sufficient funds to cover costs and to respond to unexpected events which may arise from time to time. In addition, the Trustees have further decided to allow the reserves to grow beyond this, with immediate further environmental investments necessary and the potential for significant expenditure on major capital expenditure in the future. This has been met for 2021/22.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Charity constitution and Governing document**

The company was incorporated on 17 February 2011 under the Companies Act 2006 as a company limited by guarantee and not having share capital. In the event of a winding up, registered members are liable to contribute a sum not exceeding £10 per member towards the debts and liabilities of the Trust and the costs and expenses of winding up.

The charity, registered on 14 April 2011, is governed by the terms of its memorandum and articles of association, which established the objects and powers of the charitable company.

##### **Method of appointment of Trustees**

New Trustees are recruited with a view to bringing the skills, knowledge and experience required to ensure the charity is well governed. Trustees are elected by the members of the charity attending the Annual General Meeting, or by proxy vote.

##### **Organisational structure**

The Centre's organisational structure is led by the board of directors whose direction is implemented by the Centre Manager supported by three other part time members of staff.

##### **Induction and training of new trustees**

Following appointment, all new trustees attend an induction with the Chairman. The induction includes provision to them of the following material; our Memorandum and Articles of Association, The Hallmarks of an Effective Charity CC10, The Essential Trustee CC3, details of the charities management accounts and access to shared company information and files along with URLs to relevant Charity Commission reference documentation.

##### **Risk management**

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that it is an ongoing focus of the trustees to adopt strategies and processes with the aim of eliminating or mitigating exposure to these risks.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

07533794 (England and Wales)

##### **Registered Charity number**

1141366

## Walton Park Indoor Football Centre

### Report of the Trustees For The Year Ended 30 June 2022

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered office

Walton Park Sports Centre  
Raglan Road  
Sale  
Cheshire  
M33 4AG

##### Trustees

The directors of the company are also charity trustees for the purposes of charity law. All trustees give their time voluntarily and receive no benefits from the charity.

The trustees who served during the period were as follows:

P Davies (resigned 21<sup>st</sup> September 2022)  
D M Greaves (Co-Chairman)  
A J Jackson (Co-Chairman)  
P I Marsland  
D V McKenzie  
M D Walsh  
H Anjum

Most trustees are very familiar with the practical work of the charity, including having actively worked in the operation on a voluntary basis; new trustee candidates are invited and encouraged to attend meetings prior to accepting nomination in order to become more familiar the aims, objectives and working methods of the charity. We are delighted that we continue to maintain an effective team of directors, and will continue to seek additional directors where it is felt they can add to the strength of the board.

##### Independent examiner

James Wheelan Accountancy Limited  
Minshull House, 67 Wellington Road North  
Stockport  
SK4 2LP

##### Solicitors

Myerson Solicitors LLP  
The Cottages  
Regent Road  
Altrincham  
WA14 1RX

##### Accountants

Arc Accountancy Solutions Limited  
51 Laverton Road  
Lytham St. Annes  
Lancashire  
FY8 1EN

## Walton Park Indoor Football Centre

### Report of the Trustees For The Year Ended 30 June 2022

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Bankers

Co-operative Bank  
1 Balloon Street  
Manchester

##### Trustees' Responsibilities

Law applicable to incorporated charities in England and Wales requires the trustees, who are also the directors of the company, to prepare the financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of its financial activities during the year then ended. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102)
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011 and the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

##### Disclosure of Information

So far as each trustee at the date of approval of this report is aware:

There is no relevant financial information of which the company's independent examiner is unaware: and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant financial information and to establish that the independent examiner is aware of that information.

##### Independent Examination of accounts

As allowed under Part 8 of the Charities Act 2011 and Sections 145 and 152 of the Act, Trustees of smaller charities are allowed to opt for this simpler form of external scrutiny in place of audit.

The independent examination provides an external check on the accounts and can be carried out by any person with the relevant ability and experience.

The Trustees are delighted to have used the assistance provided by James Wheelan Accountancy Limited to undertake this important task.

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

Approved by order of the board of trustees and signed on its behalf by:



.....  
D M Greaves - Trustee

Date: 04/11/2022

**Walton Park Indoor Football Centre**

**Report of the Independent Examiner  
For The Year Ended 30 June 2022**

**Independent Examiners report to the Trustees of Walton Park Indoor Football Centre**

I report on the accounts for the year ended 30 June 2022 set out on pages seven to fifteen.

**Respective responsibilities of trustees and examiner**

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that

- 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 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.



James Wheelan FCCA  
James Wheelan Accountancy Limited  
Minshull House, 67 Wellington Road North  
Stockport  
SK4 2LP

08/11/2022

Date: .....

**Walton Park Indoor Football Centre**

**Statement of Financial Activities For  
The Year Ended 30 June 2022**

|                                    |       | 2022<br>Unrestricted<br>funds<br>£ | 2021<br>Unrestricted<br>funds<br>£ |
|------------------------------------|-------|------------------------------------|------------------------------------|
| <b>INCOME FROM</b>                 | Notes |                                    |                                    |
| Donations and legacies             |       | -                                  | -                                  |
| <b>Charitable activities</b>       |       | 92,574                             | 11,741                             |
| Hire of football pitches           |       |                                    |                                    |
| Other income                       | 6     | 39,782                             | 38,160                             |
| <b>Total</b>                       |       | <u>132,356</u>                     | <u>49,901</u>                      |
| <b>EXPENDITURE ON</b>              |       |                                    |                                    |
| <b>Charitable activities</b>       |       |                                    |                                    |
| Hire of football pitches           | 7     | 90,289                             | 54,654                             |
| <b>NET INCOME/ (LOSS)</b>          |       | <u>42,067</u>                      | <u>(4,753)</u>                     |
| <b>RECONCILIATION OF FUNDS</b>     |       |                                    |                                    |
| <b>Total funds brought forward</b> |       | 57,836                             | 62,589                             |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>99,903</u>                      | <u>57,836</u>                      |

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**Walton Park Indoor Football Centre**

**Balance Sheet  
At 30 June 2022**

|  | Notes | <b>2022</b><br>£ | <b>2021</b><br>£ |
|--|-------|------------------|------------------|
| <b>FIXED ASSETS</b>                          |       |                  |                  |
| Tangible assets                              | 5     | 6,175            | 10,345           |
| <b>CURRENT ASSETS</b>                        |       |                  |                  |
| Debtors                                      | 8     | 2,005            | 1,326            |
| Cash at bank and in hand                     |       | 99,054           | 54,880           |
|  |       | <hr/> 101,059    | <hr/> 56,206     |
| <b>CREDITORS</b>                             |       |                  |                  |
| Amounts falling due within one year          | 9     | (7,331)          | (8,715)          |
| <b>NET CURRENT ASSETS</b>                    |       | <hr/> 93,728     | <hr/> 47,491     |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <hr/> 99,903     | <hr/> 57,836     |
| <b>NET ASSETS</b>                            |       | <hr/> 99,903     | <hr/> 57,836     |
| <b>FUNDS</b>                                 | 10    |                  |                  |
| Unrestricted funds                           |       | 99,903           | 57,836           |
| <b>TOTAL FUNDS</b>                           |       | <hr/> 99,903     | <hr/> 57,836     |

The notes form part of these financial statements

**Walton Park Indoor Football Centre**

**Balance Sheet - continued**

**At 30 June 2022**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2022.

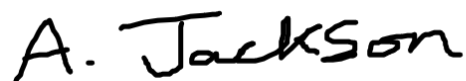
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 June 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees and were signed on its behalf by:



.....  
A J Jackson -Trustee

Date: 04/11/2022

The notes form part of these financial statements

## Walton Park Indoor Football Centre

### Notes to the Financial Statements For The Year Ended 30 June 2022

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided on a straight line basis at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - 10% on cost

Fixed assets are capitalised when costs exceeds £500.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities and highlights sections 3.2 & 4.1 from VAT Notice 701/45 for being exempt from VAT.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

## Walton Park Indoor Football Centre

### Notes to the Financial Statements - continued For The Year Ended 30 June 2022

#### 1. ACCOUNTING POLICIES - continued

##### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### 2. DETAILS OF CERTAIN TYPES OF EXPENDITURE

Fees for the examination of the accounts:

|                            | 2022 | 2021 |
|----------------------------|------|------|
|                            | £    | £    |
| Independent examiners Fees | 222  | 210  |

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021 or ended 30 June 2020.

##### Trustees' expenses

The following trustees expenses have been incurred

| Type of expenses reimbursed: | 2022 | 2021 |
|------------------------------|------|------|
|                              | £    | £    |
| Telephone, stationery, etc.  | -    | -    |

No trustees were reimbursed for expenses.

#### 4. STAFF COSTS

The average number of employees during the year was 4. (2021 - 3)

|                                      | 2022         | 2021         |
|--------------------------------------|--------------|--------------|
|                                      | £            | £            |
| Salaries and Wages                   | 45,207       | 38,367       |
| Social Security Costs                | -            | -            |
| Pension Costs (Defined Contribution) | 675          | 628          |
|                                      | <hr/> 45,882 | <hr/> 38,995 |

The total employment benefits including employer pension contributions of the key management personnel were £27,814, comprising wages of £27,186 and pension contributions of £628.

## Walton Park Indoor Football Centre

### Notes to the Financial Statements - continued For The Year Ended 30 June 2022

#### 4. STAFF COSTS (continued)

There was no partial funding of salaries and wages in the year by Government Furlough Contributions (2021 - £25,640).

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

#### 5. TANGIBLE FIXED ASSETS

|                                 | Freehold<br>property<br>£ |
|---------------------------------|---------------------------|
| <b>COST</b>                     |                           |
| At 1 July 2021 and 30 June 2022 | 41,701                    |
| <b>DEPRECIATION</b>             |                           |
| At 1 July 2021                  | 31,356                    |
| Charge for the year             | 4,170                     |
|                                 | 35,526                    |
| <b>NET BOOK VALUE</b>           |                           |
| At 20 June 2022                 | 6,175                     |
| At 30 June 2021                 | 10,345                    |

#### 6. OTHER INCOME

Other income amounting to £39,782 comprises:  
Business Interruption Insurance claim of £37,082 (2021 – £2,500)  
Commercial TV income of £2,700 (2021 - £nil)  
Cola machine Commission of £nil (2021 - £20)  
Government Job Retention Scheme grant of £nil (2021 - £25,640)  
Additional Discretionary Grant of £nil (2021 – £10,000)

**Walton Park Indoor Football Centre**

**Notes to the Financial statements - continued  
For The Year Ended 30 June 2022**

**7. EXPENDITURE ANALYSIS**

|                         | 2022          | 2021          |
|-------------------------|---------------|---------------|
|                         | £             | £             |
| Wages                   | 45,207        | 38,367        |
| Pensions                | 675           | 636           |
| Accountancy             | 3,273         | 3,187         |
| Rent, Rates and water   | 14,882        | 1,771         |
| Insurance               | 1,031         | 1,041         |
| Light and heat          | 2,187         | 1,230         |
| Telephone               | 431           | 503           |
| Postage and stationery  | -             | -             |
| Maintenance and repairs | 16,491        | 2,574         |
| Sundries                | 1,942         | 1,175         |
| Depreciation            | <u>4,170</u>  | <u>4,170</u>  |
|                         | <u>90,289</u> | <u>54,654</u> |

The reduction in the prior year 'Wages' and 'Rent, Rates and Water' was directly related to the impact of COVID-19, where a Rent Holiday was received throughout the full period of closure. Throughout the current year, this has gradually increased back to the full monthly rental costs.

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                 | 2022         | 2021         |
|---------------------------------|--------------|--------------|
|                                 | £            | £            |
| Prepayments and accrued income  | 1,493        | 1,326        |
| Social security and other taxes | 512          | -            |
|                                 | <u>2,005</u> | <u>1,326</u> |

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                 | 2022         | 2021         |
|---------------------------------|--------------|--------------|
|                                 | £            | £            |
| Trade creditors -               | -            | 3,002        |
| Social security and other taxes | 139          | 1,940        |
| Accruals and deferred income    | 7,192        | 3,773        |
|                                 | <u>7,331</u> | <u>8,715</u> |

**Walton Park Indoor Football Centre**  
**Notes to the Financial Statements - Continued**  
**For The Year Ended 30 June 2022**

**10. MOVEMENT IN FUNDS**

|                           | At 1 July<br>2021<br>£ | Net<br>movement in<br>funds<br>£ | At 30 June<br>2022<br>£ |
|---------------------------|------------------------|----------------------------------|-------------------------|
| <b>Unrestricted funds</b> |                        |                                  |                         |
| General fund              | 57,836                 | 42,067                           | 99,903                  |
| <b>TOTAL FUNDS</b>        | 57,836                 | 42,067                           | 99,903                  |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement in<br>funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 132,356                    | (90,289)                   | 42,067                    |
| <b>TOTAL FUNDS</b>        | 132,356                    | (90,289)                   | 42,067                    |

**COMPARATIVES FOR MOVEMENT IN FUNDS**

|                           | At 1 July<br>2020<br>£ | Net<br>movement in<br>funds<br>£ | At 30 June<br>2021<br>£ |
|---------------------------|------------------------|----------------------------------|-------------------------|
| <b>Unrestricted funds</b> |                        |                                  |                         |
| General fund              | 62,589                 | (4,753)                          | 57,836                  |
| <b>TOTAL FUNDS</b>        | 62,589                 | (4,753)                          | 57,836                  |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement in<br>funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 49,901                     | (54,654)                   | (4,753)                   |
| <b>TOTAL FUNDS</b>        | 49,901                     | (54,654)                   | (4,753)                   |

**Walton Park Indoor Football Centre**  
**Notes to the Financial Statements - Continued**  
**For The Year Ended 30 June 2022**

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 June 2022.

**Walton Park Indoor Football Centre**  
**Detailed Statement of Financial Activities**  
**For The Year Ended 30 June 2022**

|                                 | <b>2022</b> | <b>2021</b> |
|---------------------------------|-------------|-------------|
|                                 | £           | £           |
| <b>INCOME</b>                   | -           | -           |
| <b>Donations and legacies</b>   |             |             |
| Donations                       | -           | -           |
| <b>Investment income</b>        |             |             |
| Income from investments         | -           | -           |
| <b>Charitable activities</b>    |             |             |
| Hire of football pitches        | 92,574      | 11,741      |
| <b>Other income</b>             |             |             |
| Other income                    | 39,782      | 38,160      |
| <b>Total incoming resources</b> | 132,356     | 49,901      |
| <br><b>EXPENDITURE</b>          |             |             |
| <b>Charitable activities</b>    |             |             |
| Wages                           | 45,207      | 38,367      |
| Pensions                        | 675         | 636         |
| Accountancy                     | 3,273       | 3,187       |
| Rent, Rates and water           | 14,882      | 1,771       |
| Insurance                       | 1,031       | 1,041       |
| Light and heat                  | 2,187       | 1,230       |
| Telephone                       | 431         | 503         |
| Postage and stationery          | -           | -           |
| Maintenance and repairs         | 16,491      | 2,574       |
| Sundries                        | 1,942       | 1,175       |
| Depreciation                    | 4,170       | 4,170       |
|                                 | 90,289      | 54,654      |
| <b>Total resources expended</b> | 90,289      | 54,654      |
| <br><b>Net income/(loss)</b>    | 42,067      | (4,753)     |

This page does not form part of the statutory financial statements

**WALTON PARK INDOOR FOOTBALL CENTRE**

England & Wales - Charity number 1141366

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# Accounts

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**REGISTERED COMPANY NUMBER: 07533794 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1141366**

**Walton Park Indoor Football Centre**  
**Report of the Trustees and**  
**Unaudited Financial Statements For The Year Ended**  
**30 June 2021**

**Walton Park Indoor Football Centre**

**Contents of the Financial Statements  
For The Year Ended 30 June 2021**

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## **Walton Park Indoor Football Centre**

### **Chairman's Report For The Year Ended 30 June 2021**

Like many organisations the past twelve months have provided us with unprecedented challenges in response to the SARS-CoV-2 pandemic. For most of the period we were forced to close to customers and consequently our traditional income source evaporated.

The Directors immediately responded by focusing on controlling cost and seeking income from alternative sources with some success. WPSC agreed to freeze our rent payments whilst we were unable to open and some relief has continued whilst we return to the Centre which has been most welcome. Our Centre Manager applied for a grant from Trafford Borough Council through their Additional Discretionary Grant Scheme which resulted in a £10,000 award. We made a claim through our business interruption insurance which resulted in an initial payment of £2,500. All staff were also placed on the governments furlough scheme which covered around 80% of their wages (with the decision taken by the Board to top up their salaries to 100% for the majority of the pandemic. The Board moved all meetings on-line which saved the cost of renting a venue. The net effect of these measures was that we made a loss of £4,753 for the year but given that our income from football activities fell £57,715 from the previous year, the Directors' view is that this as a very creditable performance.

Also because of the impact of the pandemic, unsurprisingly, there has been minimal progress by WPSC in the development of the Centre.

Staff have remained loyal during this difficult time and we only lost one member of the Centre staff, Jim Nicholson, who retired after over 40 years loyal service at the Centre. Existing staff are covering his hours so there has been minimal disruption. We are very pleased to report that nearly all the teams have returned to avail themselves of their previous slots and we are beginning to attract new teams.

I believe that after such a difficult time we can look forward with guarded optimism to the coming year.

Duncan Greaves & Antony J Jackson Co-Chairmen of the Board of Trustees.

## Walton Park Indoor Football Centre

### Report of the Trustees For The Year Ended 30 June 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2021. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2015).

The Trustees (who constitute directors of the company for the purposes of the Companies Act) present their report together with the examined financial statements for the year ended 30 June 2021 and confirm that the latter comply with the requirements of the Act, FRS 102, SORP and the Charities Act 2011.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects of the charity are defined by the Memorandum and Articles of Association as:

"The promotion of community participation in healthy recreation for the benefit of the residents of Sale in the Borough of Trafford and the neighborhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by the provision of facilities for playing small sided and indoor football."

Overall bookings and total income for the year show a decrease of £27,698 (-36%). Although both block and casual bookings showed a decrease of £57,715 (-83%), this was marginally offset by the increase in other income of £38,160 which comprises; Government Job Retention Scheme grant of £25,640, Additional discretionary Grant of £10,000, Business Interruption insurance claim of £2,500 and vending machine commission of £20.

##### **Public benefit**

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives.

All our charitable activities focus on enabling our local community to lead healthier and happier lives by providing affordable facilities for small sided indoor football.

Being based in the heart of Sale and only a few hundred yards from Brooklands Metrolink station, the Centre continues to enable different age groups to enjoy the benefits of playing football. The younger section of our customer base has continued to expand, whilst still retaining regular users playing into their retirement, pointing to sustainable growth. Alongside this, we have also recently introduced 'Walking Football' groups, further promoting social inclusion and extended healthy living.

In addition to the charity, at selected times, makes the Centre available at no charge to organisations working with the unemployed.

#### **FINANCIAL REVIEW**

##### **Financial Review**

The statement of financial activities for the year is comprehensively reported on pages 7 - 15.

The statement of financial activities shows unrestricted income for the year of £49,901 with no restricted income. There was a reduction in income due to Covid-19 and the landlord gave a rent holiday to help. This still resulted in a loss of £4,753.

##### **Investment policy and objectives**

Given the limited funds held by the charity and the very low interest rates available, there has been limited scope or need for investment planning. The continued need for infrastructure investment, will mean for the foreseeable future that income will be spent on important improvements to enable the company to deliver an improving service to our customers and clients.

## Walton Park Indoor Football Centre

### Report of the Trustees For The Year Ended 30 June 2021

#### FINANCIAL REVIEW

##### Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately three months unrestricted expenditure. This would provide sufficient funds to cover costs and to respond to unexpected events which may arise from time to time. In addition, the Trustees have further decided to allow the reserves to grow beyond this, with immediate further environmental investments necessary and the potential for significant expenditure on major capital expenditure in the future. This has been met for 2020/21.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Charity constitution and Governing document

The company was incorporated on 17 February 2011 under the Companies Act 2006 as a company limited by guarantee and not having share capital. In the event of a winding up, registered members are liable to contribute a sum not exceeding £10 per member towards the debts and liabilities of the Trust and the costs and expenses of winding up.

The charity, registered on 14 April 2011, is governed by the terms of its memorandum and articles of association, which established the objects and powers of the charitable company.

##### Method of appointment of Trustees

New Trustees are recruited with a view to bringing the skills, knowledge and experience required to ensure the charity is well governed. Trustees are elected by the members of the charity attending the Annual General Meeting, or by proxy vote.

##### Organisational structure

The Centre's organisational structure is led by the board of directors whose direction is implemented by the Centre Manager supported by three other part time members of staff.

##### Induction and training of new trustees

Following appointment, all new trustees attend an induction with the Chairman. The induction includes provision to them of the following material; our Memorandum and Articles of Association, The Hallmarks of an Effective Charity CC10, The Essential Trustee CC3, details of the charities management accounts and access to shared company information and files along with URLs to relevant Charity Commission reference documentation.

##### Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that it is an ongoing focus of the trustees to adopt strategies and processes with the aim of eliminating or mitigating exposure to these risks.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Company number

07533794 (England and Wales)

##### Registered Charity number

1141366

**Walton Park Indoor Football Centre**

**Report of the Trustees  
For The Year Ended 30 June 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered office**

Walton Park Sports Centre  
Raglan Road  
Sale  
Cheshire  
M33 4AG

**Trustees**

The directors of the company are also charity trustees for the purposes of charity law. All trustees give their time voluntarily and receive no benefits from the charity.

The trustees who served during the period were as follows:

P Davies  
D M Greaves (Co-Chairman)  
A J Jackson (Co-Chairman)  
P I Marsland  
D V McKenzie  
M D Walsh  
H Anjum

Most trustees are very familiar with the practical work of the charity, including having actively worked in the operation on a voluntary basis; new trustee candidates are invited and encouraged to attend meetings prior to accepting nomination in order to become more familiar the aims, objectives and working methods of the charity. We are delighted that we continue to maintain an effective team of directors, and will continue to seek additional directors where it is felt they can add to the strength of the board.

**Independent examiner**

James Wheelan Accountancy Limited  
Minshull House, 67 Wellington Road North  
Stockport  
SK4 2LP

**Solicitors**

Myerson Solicitors LLP  
The Cottages  
Regent Road  
Altrincham  
WA14 1RX

**Accountants**

Arc Accountancy Solutions Limited  
51 Laverton Road  
Lytham St. Annes  
Lancashire  
FY8 1EN

**Walton Park Indoor Football Centre**

**Report of the Trustees  
For The Year Ended 30 June 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

Co-operative Bank  
1 Balloon Street  
Manchester

**Trustees' Responsibilities**

Law applicable to incorporated charities in England and Wales requires the trustees, who are also the directors of the company, to prepare the financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of its financial activities during the year then ended. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102)
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011 and the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

**Disclosure of Information**

So far as each trustee at the date of approval of this report is aware:

There is no relevant financial information of which the company's independent examiner is unaware: and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant financial information and to establish that the independent examiner is aware of that information.

**Independent Examination of accounts**

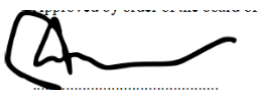
As allowed under Part 8 of the Charities Act 2011 and Sections 145 and 152 of the Act, Trustees of smaller charities are allowed to opt for this simpler form of external scrutiny in place of audit.

The independent examination provides an external check on the accounts and can be carried out by any person with the relevant ability and experience.

The Trustees are delighted to have used the assistance provided by James Wheelan Accountancy Limited to undertake this important task.

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

Approved by order of the board of trustees on 13/09/2021 and signed on its behalf by:



D M Greaves - Trustee

**Walton Park Indoor Football Centre**

**Report of the Independent Examiner  
For The Year Ended 30 June 2021**

**Independent Examiners report to the Trustees of Walton Park Indoor Football Centre**

I report on the accounts for the year ended 30 June 2021 set out on pages seven to fifteen.

**Respective responsibilities of trustees and examiner**

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that

- 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 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.

James Wheelan FCCA  
James Wheelan Accountancy Limited  
Minshull House, 67 Wellington Road North  
Stockport  
SK4 2LP

Date: .....

Walton Park Indoor Football Centre

Statement of Financial Activities For  
The Year Ended 30 June 2021

|                                    | Notes | 2021<br>Unrestricted<br>funds<br>£ | 2020<br>Unrestricted<br>funds<br>£ |
|------------------------------------|-------|------------------------------------|------------------------------------|
| <b>INCOME FROM</b>                 |       |                                    |                                    |
| Donations and legacies             |       | -                                  | -                                  |
| <b>Charitable activities</b>       |       |                                    |                                    |
| Hire of football pitches           |       | 11,741                             | 69,456                             |
| Other income                       | 6     | 38,160                             | 8,143                              |
| <b>Total</b>                       |       | <u>49,901</u>                      | <u>77,599</u>                      |
| <b>EXPENDITURE ON</b>              |       |                                    |                                    |
| <b>Charitable activities</b>       |       |                                    |                                    |
| Hire of football pitches           | 7     | 54,654                             | 76,615                             |
| <b>NET LOSS</b>                    |       | <u>(4,753)</u>                     | <u>984</u>                         |
| <b>RECONCILIATION OF FUNDS</b>     |       |                                    |                                    |
| <b>Total funds brought forward</b> |       | 62,589                             | 61,605                             |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>57,836</u>                      | <u>62,589</u>                      |

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

## Walton Park Indoor Football Centre

### Balance Sheet At 30 June 2021

|  | Notes | 2021<br>£ | 2020<br>£ |
|--|-------|-----------|-----------|
| <b>FIXED ASSETS</b>                          |       |           |           |
| Tangible assets                              | 5     | 10,345    | 14,515    |
| <b>CURRENT ASSETS</b>                        |       |           |           |
| Debtors                                      | 7     | 1,326     | 3,846     |
| Cash at bank and in hand                     |       | 54,880    | 50,897    |
|  |       | <hr/>     | <hr/>     |
|  |       | 56,206    | 54,743    |
| <b>CREDITORS</b>                             |       |           |           |
| Amounts falling due within one year          | 8     | (8,715)   | (6,669)   |
|  |       | <hr/>     | <hr/>     |
| <b>NET CURRENT ASSETS</b>                    |       | 47,491    | 48,074    |
|  |       | <hr/>     | <hr/>     |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 57,836    | 62,589    |
|  |       | <hr/>     | <hr/>     |
| <b>NET ASSETS</b>                            |       | 57,836    | 62,589    |
|  |       | <hr/>     | <hr/>     |
| <b>FUNDS</b>                                 | 9     |           |           |
| Unrestricted funds                           |       | 57,836    | 62,589    |
|  |       | <hr/>     | <hr/>     |
| <b>TOTAL FUNDS</b>                           |       | 57,836    | 62,589    |
|  |       | <hr/>     | <hr/>     |

The notes form part of these financial statements

**Walton Park Indoor Football Centre**

**Balance Sheet - continued**  
**At 30 June 2021**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2021.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 June 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 13/09/2021 and were signed on its behalf by:



.....  
A J Jackson -Trustee

The notes form part of these financial statements

## Walton Park Indoor Football Centre

### Notes to the Financial Statements For The Year Ended 30 June 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided on a straight line basis at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - 10% on cost

Fixed assets are capitalised when costs exceeds £500.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities and highlights sections 3.2 & 4.1 from VAT Notice 701/45 for being exempt from VAT.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Walton Park Indoor Football Centre

Notes to the Financial Statements - continued  
For The Year Ended 30 June 2021

1. ACCOUNTING POLICIES - continued

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DETAILS OF CERTAIN TYPES OF EXPENDITURE

Fees for the examination of the accounts:

|                            | 2021 | 2020 |
|----------------------------|------|------|
|                            | £    | £    |
| Independent examiners Fees | 210  | 175  |

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2021 nor for the year ended 30 June 2020 or ended 30 June 2019.

**Trustees' expenses**

The following trustees expenses have been incurred

| Type of expenses reimbursed: | 2021 | 2020 |
|------------------------------|------|------|
|                              | £    | £    |
| Telephone, stationery, etc.  | -    | -    |

No trustees were reimbursed for expenses.

4. STAFF COSTS

The average number of employees during the year was 3. (2020 - 4)

|                                      | 2021         | 2020         |
|--------------------------------------|--------------|--------------|
|                                      | £            | £            |
| Salaries and Wages                   | 38,367       | 41,148       |
| Social Security Costs                | -            | -            |
| Pension Costs (Defined Contribution) | 637          | 623          |
|                                      | <hr/> 39,004 | <hr/> 41,771 |

The total employment benefits including employer pension contributions of the key management personnel were £26,671, comprising wages of £26,035 and pension contributions of £636.

**Walton Park Indoor Football Centre**  
**Notes to the Financial Statements - continued**  
**For The Year Ended 30 June 2021**

Salaries and wages were partly funded by Government Furlough Contributions of £25,640 (2020 - £7,950).

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

**5. TANGIBLE FIXED ASSETS**

|                                 | Freehold<br>property<br>£ |
|---------------------------------|---------------------------|
| <b>COST</b>                     |                           |
| At 1 July 2020 and 30 June 2021 | 41,701                    |
| <b>DEPRECIATION</b>             |                           |
| At 1 July 2020                  | 27,186                    |
| Charge for the year             | 4,170                     |
|                                 | 31,356                    |
| <b>NET BOOK VALUE</b>           |                           |
| At 20 June 2021                 | 10,345                    |
| At 30 June 2020                 | 14,515                    |

**6. OTHER INCOME**

Other income amounting to £38,160 comprises:  
Government Job Retention Scheme grant of £25,640 (2020 - £7,950)  
Additional Discretionary Grant of £10,000 (2020 – nil)  
Business Interruption Insurance claim of £2,500 (2020 – nil)  
Cola machine Commission of £20 (2020 - £93)  
Cash machine sign up reward of nil (2020 - £100)

Walton Park Indoor Football Centre

Notes to the Financial statements - continued  
For The Year Ended 30 June 2021

7. EXPENDITURE ANALYSIS

|                         | 2021          | 2020          |
|-------------------------|---------------|---------------|
|                         | £             | £             |
| Wages                   | 38,367        | 41,148        |
| Pensions                | 636           | 623           |
| Accountancy             | 3,187         | 2,371         |
| Rent, Rates and water   | 1,771         | 17,229        |
| Insurance               | 1,041         | 1,041         |
| Light and heat          | 1,230         | 1,589         |
| Telephone               | 503           | 536           |
| Postage and stationery  | -             | 46            |
| Maintenance and repairs | 2,574         | 5,628         |
| Sundries                | 1,175         | 2,234         |
| Depreciation            | <u>4,170</u>  | <u>4,170</u>  |
|                         | <u>54,654</u> | <u>76,615</u> |

The reduction in 'Wages' and 'Rent, Rates and Water' is directly related to the impact of COVID-19. The Charity has endeavored to fully compensate staff throughout this period by topping up the Furlough compensation provided by the Government. The Charity also received a Rent Holiday throughout the full period of closure.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                                | 2021         | 2020         |
|--------------------------------|--------------|--------------|
|                                | £            | £            |
| Prepayments and accrued income | 1,326        | 3,846        |
|                                | <u>1,326</u> | <u>3,846</u> |

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                                 | 2021         | 2020         |
|---------------------------------|--------------|--------------|
|                                 | £            | £            |
| Trade creditors                 | 3,002        | 218          |
| Social security and other taxes | 1,940        | 2,429        |
| Accruals and deferred income    | 3,773        | 4,022        |
|                                 | <u>8,715</u> | <u>6,669</u> |

9. MOVEMENT IN FUNDS

|                           | At 1 July<br>2020 | Net<br>movement in<br>funds | At 30 June<br>2021 |
|---------------------------|-------------------|-----------------------------|--------------------|
|                           | £                 | £                           | £                  |
| <b>Unrestricted funds</b> |                   |                             |                    |
| General fund              | 62,589            | (4,753)                     | 57,836             |
| <b>TOTAL FUNDS</b>        | <u>62,589</u>     | <u>(4,753)</u>              | <u>57,836</u>      |

Walton Park Indoor Football Centre

Notes to the Financial Statements - Continued  
For The Year Ended 30 June 2021

9. MOVEMENT IN FUNDS – continued

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement in<br>funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 49,901                     | (54,654)                   | (4,753)                   |
| <b>TOTAL FUNDS</b>        | 49,901                     | (54,654)                   | (4,753)                   |

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2021.

Walton Park Indoor Football Centre

Detailed Statement of Financial Activities  
For The Year Ended 30 June 2021

|                                 | 2021<br>£                   | 2020<br>£                   |
|---------------------------------|-----------------------------|-----------------------------|
| <b>INCOME</b>                   | -                           | -                           |
| <b>Donations and legacies</b>   |                             |                             |
| Donations                       | -                           | -                           |
| <b>Investment income</b>        |                             |                             |
| Income from investments         | -                           | -                           |
| <b>Charitable activities</b>    |                             |                             |
| Hire of football pitches        | 11,741                      | 69,456                      |
| <b>Other income</b>             |                             |                             |
| Other income                    | 38,160                      | 8,143                       |
| <b>Total incoming resources</b> | 49,901                      | 77,599                      |
| <br><b>EXPENDITURE</b>          |                             |                             |
| <b>Charitable activities</b>    |                             |                             |
| Wages                           | 38,367                      | 41,148                      |
| Pensions                        | 636                         | 623                         |
| Accountancy                     | 3,187                       | 2,371                       |
| Rates and water                 | 1,771                       | 17,229                      |
| Insurance                       | 1,041                       | 1,041                       |
| Light and heat                  | 1,230                       | 1,589                       |
| Telephone                       | 503                         | 536                         |
| Postage and stationery          | -                           | 46                          |
| Maintenance and repairs         | 2,574                       | 5,628                       |
| Sundries                        | 1,175                       | 2,234                       |
| Depreciation                    | 4,170                       | 4,170                       |
|                                 | <u>54,654</u>               | <u>76,615</u>               |
| <b>Total resources expended</b> | 54,654                      | 76,615                      |
|                                 | <u>                    </u> | <u>                    </u> |
| <b>Net (loss)/income</b>        | <u>(4,753)</u>              | <u>984</u>                  |

This page does not form part of the statutory financial statements