

# THE ARMY FOOTBALL ASSOCIATION

England & Wales · Charity number 1144459

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [07797047](#)

**Registered** 2011-10-27

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

## Contact

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**Address** Army Sports Control Board  
Mackenzie Building  
Fox Lines  
Queens Avenue  
Aldershot  
HAMPSHIR

**Phone** 01252787067

**Website** [www.armyfa.com](http://www.armyfa.com)

## Activities

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**Objects:** THE OBJECTS FOR WHICH THE COMPANY IS ESTABLISHED THE ("OBJECTS") ARE RESTRICTED TO PROMOTING, FOR THE PUBLIC BENEFIT, THE EFFICIENCY OF HER MAJESTY'S ARMED FORCES BY INCREASING THE PHYSICAL FITNESS, FOSTERING THE ESPRIT DE CORPS AND RAISING MORALE OF THE MEMBERS OF THE ARMY AND OTHER SERVICES, IN PARTICULAR (BUT NOT BY WAY OF LIMITATION), THROUGH THE PLAYING OF, ENCOURAGING PARTICIPATION IN AND PROVIDING OR ASSISTING IN THE PROVISION OF FACILITIES FOR THE SPORT OF FOOTBALL.

**Activities:** THE CHARITY ORGANISES AND PROVIDES FACILITIES FOR MEMBERS OF THE ARMY TO PARTICIPATE IN THE SPORT OF FOOTBALL

## Classification

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- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Amateur Sport, Armed Forces/emergency Service Efficiency
- **Who:** People With Disabilities, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** ENGLAND, WALES AND GERMANY
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£334,694	£328,286	-	-
2024-06-30	£366,208	£438,902	-	-
2023-06-30	£178,487	£219,328	-	-
2022-06-30	£155,155	£167,419	-	-
2021-06-30	£117,823	£62,607	-	-

## Trustees

Name	Role	Appointed
Alexandros Alexandrou		2025-10-09
Anthony Frank		2022-10-01
Chloe Plimmer		2020-07-01
Col Dave Jones MBE QVRM MStJ		2018-07-03
Douglas John Bennett		2024-05-20
Elizabeth Winfield		2023-04-19
Graham Brookland		2024-01-22
Kristina Lavada Wright		2025-12-05
Mark Shapland		2024-08-01
Waleed Khan		2024-09-29

**THE ARMY FOOTBALL ASSOCIATION**

England & Wales - Charity number 1144459

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# Accounts

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**Company Number:** 7797047

**Registered Charity Number:** 1144459

**REPORT and ACCOUNTS**

**FOR THE YEAR ENDED 30 JUNE 2025**

**FOR**

**THE ARMY FOOTBALL ASSOCIATION**

**(Limited by guarantee)**



**ARMY**  
**FOOTBALL**

**Rock Tax & Accounting**  
**Elm House, Tanshire Park**  
**Shackleford Road**  
**Elstead, Godalming**  
**Surrey GU8 6LB**

THE ARMY FOOTBALL ASSOCIATION

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For the Year Ended 30 June 2025**

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THE ARMY FOOTBALL ASSOCIATION

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**ANNUAL REPORT and ACCOUNTS  
For the Year Ended 30 June 2025**

*LEGAL AND ADMINISTRATIVE INFORMATION*

**Name and Registered Number of Charity**

The Army Football Association is registered as a charity with the Charities Commission on 27 October 2011 – registered number 1144459. It previously registered as a company limited by guarantee – number 7797047 – on 4 October 2011.

The Association is governed by the Memorandum and Articles as registered at Companies House.

**Organisation**

The Association is managed by its Trustees, who act as Directors for statutory company purposes. Trustees are elected or co-opted to serve for a period of three years and are then eligible for re-election. The Trustees who served during the period ended 30 June 2025 and since, were as follows:

**Trustees:**

Colonel David Jones (Chairman)  
Brigadier Andrew Cox (Resigned 07.04.25)  
Mr. John Taylor (Resigned 25.03.25)  
Lt Colonel Chloe Plimmer  
Lt Colonel Anthony Frank  
Lt Colonel Mark Shapland  
Mrs. Elizabeth Winfield  
Mr. Graham Brookland  
Mr. Waleed Khan  
Mr. Douglas Bennett

Prospective trustees go through an induction programme learning about the work of the charity, roles and responsibilities, information on charity and company law.

**Contact Details**

**Registered Office**

Mackenzies Building  
Fox Lines  
Queens Avenue  
Aldershot  
Hampshire  
GU11 2LB

**Company Secretary and primary contact** – Graham Brookland

## THE ARMY FOOTBALL ASSOCIATION

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### Principal Activities and Objectives

Principal objectives of the charity are to provide and organise facilities of the Army to encourage participation in the sport of football by active and former personnel, including the Army Reserve. It is considered that this will in turn contribute to the morale and fitness of the Army as a whole. The financial results for the period are set out in the Statement of Financial Activities on page 6 of these financial statements.

The Football Development Centre, which was built in the financial year ending 30 June 2014, continues to act as an approved centre to deliver Coach Education, and is registered with the Governing Body (The FA) for the purpose. It also provides office space for three personnel and is used as a conference / meeting facility. The Association has continued to support football throughout the Army.

### Public Benefit

The objectives of the charity are for the benefit of the Army and hence for the benefit of the wider public and the Trustees have therefore complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the Charity Commission guidance published in this respect.

### Reserves Level Policy

The Trustees having considered a number of issues and feel the aim of the charity is to have sufficient reserves excluding those represented by fixed assets, to cover the normal operation costs for 18 months. The Association has developed a Reserves Policy that has been prepared in accordance with the Charity Commission Guidance CC19 and OG43. The Trustees have designated certain funds to provide for the replacement or refurbishment of the Football Development Centre at the end of its useful life.

### Risk Management

The Board reviews regularly the risks associated with the operations currently being carried out and feel the systems in place are operating successfully at present. This includes a Finance and Risk Management Board sub-committee.

### Directors' (Trustees') Responsibilities

Company law requires the Trustees as directors to prepare financial statements as 'Companies Act' accounts for each financial year to give a true and fair view of the state of affairs of the company and of its income surplus / deficit for the period. In preparing the financial statement the directors are required to:

To select the most suitable accounting policies and then apply them consistently

Make judgements and estimates that they consider reasonable and prudent

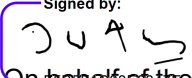
Disclose and explain any departure from Companies Act accounting principles

Prepare the financial statements on a 'going concern basis unless it is inappropriate to presume that the charity will continue to operate.

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

So far as the directors are aware, they have each taken steps that they ought to have taken in order to make themselves aware that the accounts reflect the correct financial position.

The annual report was approved by the Trustees on 26 January 2026.

Signed by:  
  
 On behalf of the board.

**Secretary – Graham Brookland**

## THE ARMY FOOTBALL ASSOCIATION

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### Chair Report

#### Annual Report 2024/25

Football remains the number one sport in the Army with up to 9,000 serving Army personnel registered to play, officiate, coach or just volunteering their time, that is more than 10% of the entire strength of the Army. Representative football is one component of a huge environment within The Soldiers' Game where we have eight active teams but, whilst important, it is one part of a healthy environment of participation. During this reporting period we had 6835 registered male players, 815 female players, 319 coaches, 310 referees, 436 volunteers, 250 clubs and 614 teams.

I can report that Army Football is in great shape and we have had a fantastic year and season, on and off the pitch. At representative football level, we have underperformed for several seasons and as the largest Service we should be doing better. Prior to the start of the season there was a deliberate sweep of changes at the senior coaching leadership at Women, Senior Men and Men's Under 23s with an aim to energise and galvanised efforts. I am pleased to report that we had the best season in a decade with our Men's U23s, Senior and Masters Men's teams winning their respective Inter-Service competitions, with the Senior Women's winning a game and narrowly missing out on lifting the cup. The barren period is now over, and we need to build on this season's success, making sure the silverware cupboard at our Aldershot HQ's remains full for the future.

At Corps and Unit level we saw a fully packed season 23<sup>rd</sup> Parachute Engineer Regiment winning the Major Units Challenge Cup and 1 RSME the Minor Units Cup. REME were victors in the Massey Trophy Division 1 and RAC, Division 2 champions with RE successful in the Woolwich Cup. Congratulations also to RLC and REME winning the respective Channing Day Division 1 and Lily Parr Division 2 Women's Corps Leagues and AGC, the Edwards Cup.

We have been working hard to improve on Army FA processes to support our people and activities over the last 3 years. In 2023 we signed up to the FA Code of Governance for County Football Associations that sets standards for corporate governance in local football, aiming for best practices and stronger, more diverse, and more effective organisations. The process to achieve the standards were at times arduous with several individuals done an outstanding job and doing most of the heavy lifting, including Board member John Taylor. I am pleased to announce we achieved the standard, and it was a nice touch that the Chair of the FA Ms. Debbie Hewitt MBE presented the award at our annual dinner. As a result of this experience, I believe that there has been a cultural change in how we do business, we have created a stronger and more robust Army FA however, it is at the beginning of the journey, and we need to continue to be a learning organisation and evolve in all the right areas.

Looking ahead we will be focusing on providing opportunities to grow grassroots football across the Army and in different parts of the UK with initiatives such as the introduction of 'Just Play Centres'; to increase support to our coaches via education opportunities and improving coaching pathways an area we have neglected; double efforts in supporting women's football to increase participation at all levels; develop further our social media profile and build on our successes such as the introduction of the Soldiers' Game Podcast; to review staffing and recruit to key positions at board level and within the secretariat to enhance our ability to tackle the challenges ahead and target to retain all the Inter-Service competitions won in 2025 and a clean sweep in 2026.

Over the last 12 months we have over performed in attracting new and maintaining our loyal sponsors, who are an integral part of Army Football's family. We currently have increased sponsorship partners and external funding in Army FA to a historical high, so allowing us to support even more initiatives. Army football is seen as a great proposition to likely partners, as the Soldiers' Game reflects what is all good about the Army. A good sign is sponsorship income has increased year on year and remains an essential component of our ability to deliver opportunity.

Financially, the Association has returned to a surplus position for the year, reflecting improved income performance and controlled expenditure. Our reserves remain strong, and the balance sheet provides reassurance that the Association is operating on a sound financial footing. At the same time, we recognise that the funding environment is becoming more complex. Army Sport funding models are evolving, and The FA's long-term strategy will influence how service associations are supported in the future. As Trustees, we are committed to prudent financial management, disciplined budgeting, and ensuring that our reserves are aligned with our strategic objectives and charitable purpose. Our investment portfolio and cash position remain healthy, providing stability and flexibility as we plan for the coming years. This allows us to manage foreseeable risks while continuing to invest in development, participation and infrastructure.

## THE ARMY FOOTBALL ASSOCIATION

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On a more sombre note, we lost John Taylor, our longest serving Army FA Trustee and senior independent representative several months back and we also saw the passing of Major Aidan Smyth, Army FA Vice President, our Army Reserve representative. John and Aidan will be truly missed and have left us all too early.

Above all, Army Football thrives because of its people. I wish to record my sincere thanks to our Trustees, HQ staff, coaches, referees, volunteers, sponsors and players. Their professionalism, energy and commitment ensure that football continues to make a meaningful contribution to Army life. Army Football remains in good health. It is resilient, forward-looking and proud of its heritage. We continue to deliver for our soldiers and for the wider Army community

**Colonel David Jones MBE QVRM**  
**Chair**  
**Army Football Association**

THE ARMY FOOTBALL ASSOCIATION

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**Independent Examiner's Report to the members of the Army Football Association  
for the year ended 30 June 2025**

I report to the charity trustees on my examination of the company's accounts for the year ended 30 June 2025.

**Responsibilities and basis of report**

As the charity's trustees of the company (who are also the directors of the company for the purpose 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 the charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination, I have followed all the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

- the 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 the requirements 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 (FRS 102)..

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.

Signed by:

  
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05 March 2026

C Lowry FCA,  
Elm House, Tanshire Park  
Elstead, Godalming  
Surrey GU8 6LB

## THE ARMY FOOTBALL ASSOCIATION

**Statement of Financial Activities  
(Income and Expenditure Account)  
for the year ended 30 June 2025**

		Unrestricted		Restricted	Total Funds	
		General	Designated	Funds	Year ended	Year ended
	Note	£	£	£	30.6.2025	30.6.2024
					£	£
<b>Incoming resources</b>						
Resources from generated funds						
Voluntary income	2(a)	71,390		0	71,390	102,538
Activities for generating funds	2(b)	101,000			101,000	86,000
Income from investments	2(c)	13,600			13,600	12,855
Income from charitable activities	2(d)	40,510		108,194	148,704	164,815
<b>Total incoming resources</b>		<u>226,500</u>	<u>0</u>	<u>108,194</u>	<u>334,694</u>	<u>366,208</u>
<b>Resources expended</b>						
Costs of generating funds						
Fund-raising costs	3(a)	13,741			13,741	5,365
Charitable activities	3(b)	159,908		108,279	268,188	389,400
Management and administration	3(c)	42,397			42,397	36,635
Governance costs	3(d)	3,960			3,960	7,502
<b>Total resources expended</b>		<u>220,006</u>	<u>0</u>	<u>108,279</u>	<u>328,286</u>	<u>438,902</u>
<b>(Expenditure)/income before investment losses</b>		6,493	0	(85)	6,408	(72,694)
Net (losses)/gains on investments	4	<u>1,725</u>			<u>1,725</u>	<u>15,817</u>
<b>Net (expenditure)/income</b>		8,218	0	(85)	8,134	(56,877)
<b>Transfer between funds</b>	10,11	(85)		85	0	0
<b>Net movement of funds</b>		<u>8,133</u>	<u>0</u>	<u>0</u>	<u>8,134</u>	<u>(56,877)</u>
Balances brought forward		537,083	55,000	300	592,383	649,260
<b>Balances carried forward</b>		<u>545,216</u>	<u>55,000</u>	<u>300</u>	<u>600,517</u>	<u>592,383</u>

All the above amounts relate to continuing activities.

There were no recognised gains or losses other than the net movement of funds for the financial periods shown above.

The notes on pages 9 to 13 form part of these financial statements.

## THE ARMY FOOTBALL ASSOCIATION

**Balance sheet  
as at 30 June 2025**

	Notes	30.6.2025		30.6.2024	
		£	£	£	£
<b>Fixed assets</b>					
Fixed Assets	5	204,994		220,762	
Investments	6	<u>292,051</u>		<u>290,326</u>	
			497,045		511,088
<b>Current assets</b>					
Debtors	7	49,710		29,023	
Cash at bank and in hand		<u>66,928</u>		<u>68,414</u>	
		116,638		97,437	
<b>Creditors: amounts becoming due and payable within one year</b>	8	<u>13,166</u>		<u>16,142</u>	
		13,166		16,142	
<b>Net current assets</b>			103,472		81,295
<b>Total assets</b>			<u>600,517</u>		<u>592,383</u>
<b>Funds</b>					
General Fund	9		545,216		537,083
Designated Fund	10		55,000		55,000
Restricted	11		<u>300</u>		<u>300</u>
			<u>600,517</u>		<u>592,383</u>

For the year ended 30 June 2024 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies. Members have not required the company to obtain an audit in accordance with Section 476 of the Companies Act 2006

The Directors acknowledge their responsibility for

Ensuring the company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006 and

Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its financial activity for the financial year, in accordance with the requirements of Sections 394 and 395, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the Companies Act 2006 small company's regime

The notes on pages 9 to 13 form part of these financial statements.

Approved by the Board on 26 January 2026

Signed by:  
  
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**Chair, Colonel David Jones MBE QVRM**

## THE ARMY FOOTBALL ASSOCIATION

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### **Notes to the financial statements for the year ended 30 June 2025**

The Army Football Association is a Company Limited by Guarantee, registered in England and Wales with registration number 7797047. Its registered office is Mackenzie Building Fox Lines, Queens Avenue, Aldershot, Hampshire, GU11 2LB.

#### **1 a) Accounting convention**

The financial statements have been prepared under the Companies Act 2006 as 'Companies Act' accounts on the historical cost convention in accordance with applicable Accounting and Financial Reporting Standard 102 and the Charities SORP 2005, having regard to the substance of transactions and arrangements in accordance with generally accepted principles or practice.

#### **b) Funds**

Unrestricted funds represent the General and Designated funds of the Association that are not subject to any restriction regarding their use and are available for application on the general purposes of the Association.

Restricted funds are those which are subject to a specific restriction as to their use, imposed by the donors.

#### **c) Income**

All incoming resources are included in the statement of financial activities when the charity is entitled to income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated goods and services and facilities are included at the value to the charity where it can be quantified. The value of services provided by volunteers has not been included.

#### **d) Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Some items of expenditure include VAT which cannot be recovered, and the VAT is reported as part of the expenditure to which it relates.

Cost of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **e) Tangible fixed assets and depreciation**

Depreciation is calculated to write off the cost of tangible fixed assets over their expected useful lives using the following rates:

Leasehold property - over the length of the lease.

Equipment - 25% on the straight line basis.

#### **f) Going concern**

The accounts have been produced on the basis that the Association is considered to be a going concern.

## THE ARMY FOOTBALL ASSOCIATION

**Notes to the financial statements  
for the year ended 30 June 2025**

	Unrestricted	Restricted	Total Funds	
	Funds	Funds	Year ended 30 June 2025	Year ended 30 June 2024
<b>2 Incoming resources</b>	£	£	£	£
<b>(a) Voluntary income</b>				
ASCB Grants Received	66,262		66,262	51,952
FA Grants Received	5,128		5,128	3,186
Army Sports Lottery - Australian Tour			0	15,400
ASCB Supacat - Australian Tour			0	30,000
Berlin Infantry Brigade - Australian Tour			0	2,000
	<u>71,390</u>	<u>0</u>	<u>71,390</u>	<u>102,538</u>
<b>(b) Activities for generating funds</b>				
Sponsorship	101,000		101,000	86,000
	<u>101,000</u>	<u>0</u>	<u>101,000</u>	<u>86,000</u>
<b>(c) Income from investments</b>				
Investment income	12,381		12,381	11,772
Bank interest receivable	1,219		1,219	1,083
	<u>13,600</u>	<u>0</u>	<u>13,600</u>	<u>12,855</u>
<b>(d) Income from charitable activities</b>				
Football Tours		0	0	26,130
Coach development	760		760	0
Referee development	21,042		21,042	22,106
FA staff costs grants		103,145	103,145	91,050
Wembley/FA Cup receipts		5,049	5,049	10,537
FA safeguarding grant		0	0	0
Heritage and Community Project	1,500		1,500	1,000
Sundry income	17,208		17,208	13,992
	<u>40,510</u>	<u>108,194</u>	<u>148,704</u>	<u>164,815</u>

## THE ARMY FOOTBALL ASSOCIATION

**Notes to the financial statements  
for the year ended 30 June 2025**

	Unrestricted	Restricted	Total Funds	
	Funds	Funds	Year ended 30 June 2025	Year ended 30 June 2024
	£	£	£	£
<b>3 Outgoing resources</b>				
<b>(a) Fund raising costs</b>				
Marketing/promotions	13,741		13,741	5,365
	<u>13,741</u>	<u>0</u>	<u>13,741</u>	<u>5,365</u>
<b>(b) Charitable activities</b>				
Events/festivals	53,004		53,004	51,996
Masters Games		0	0	0
Grants awarded	1,000		1,000	1,000
Training Courses Funded	11,748		11,748	9,493
Staff costs		103,230	103,230	125,999
Wembley/FA Cup tickets		5,049	5,049	14,248
Awards presented	7,793		7,793	6,890
Kit and football equipment	24,448		24,448	14,692
Representative teams	50,412		50,412	30,239
Tours Funded		0	0	126,864
Heritage and Community Project	11,504		11,504	7,979
	<u>159,908</u>	<u>108,279</u>	<u>268,188</u>	<u>389,400</u>
<b>(c) Management and administration</b>				
Charity running costs	26,629		26,629	20,867
Depreciation	15,768		15,768	15,768
	<u>42,397</u>	<u>0</u>	<u>42,397</u>	<u>36,635</u>
<b>(d) Governance costs</b>				
Independent Examiner's fees	3,720		3,720	3,720
Legal and professional fees	240		240	3,782
	<u>3,960</u>	<u>0</u>	<u>3,960</u>	<u>3,720</u>
<b>4 Gains/(Losses) on investments</b>				
Unrealised (loss)/gain on revaluation of investments	<u>1,725</u>	<u>0</u>	<u>1,725</u>	<u>15,817</u>

## THE ARMY FOOTBALL ASSOCIATION

**Notes to the financial statements  
for the year ended 30 June 2025**

<b>5 Tangible fixed assets</b>	<b>Leasehold Property £</b>	<b>Equipment</b>	<b>Total £</b>
<b>Cost</b>			
At 1 July 2024	394,210	7,468	401,678
Additions			0
Disposals			0
At 30 June 2025	<u>394,210</u>	<u>7,468</u>	<u>401,678</u>
<b>Depreciation</b>			
At 1 July 2024	(173,448)	(7,468)	(180,916)
Charge for year	(15,768)		(15,768)
Disposals			0
At 30 June 2025	<u>(189,216)</u>	<u>(7,468)</u>	<u>(196,684)</u>
<b>Net book values</b>			
At 30 June 2025	<u>204,994</u>	<u>0</u>	<u>204,994</u>
At 30 June 2024	<u>220,762</u>	<u>0</u>	<u>220,762</u>

<b>6 Investments</b>			
Market value at beginning of period			290,326
New investments			0
Unrealised (loss)/gain in the period			1,725
Market value at end of period			<u>292,051</u>
Historical cost (value when introduced into the charity)			<u>218,420</u>

Investments comprising more than 5% of the portfolio were as follows:

	%	£
M&G Charifund Income Fund	10%	28,266
BlackRock Common Investment Fund	90%	263,785
		<u>292,051</u>

	<b>2025</b>	<b>2024</b>
	£	£
<b>7 Debtors</b>		
Trade debtors	4,360	0
Other debtors	45,350	29,023
	<u>49,710</u>	<u>29,023</u>

	<b>2025</b>	<b>2024</b>
	£	£
<b>8 Creditors</b>		
<b>Amounts becoming due and payable within one year:</b>		
Accruals and other creditors	<u>13,166</u>	<u>16,142</u>

## Notes to the financial statements for the year ended 30 June 2025

9 Analysis of funds	Unrestricted		Restricted	Total	
	General	Designated	Funds	£	
	£		£	£	
Fixed assets	204,994			204,994	
Investments	292,051			292,051	
Current assets	61,338	55,000	300	116,638	
Total liabilities	(13,166)			(13,166)	
	<u>545,217</u>	<u>55,000</u>	<u>300</u>	<u>600,517</u>	

10 Designated funds	At	Incoming	Outgoing	Transfers	At
	1 July	resources	resources	from/(to)	30 June
	2024			Unrestricted	2025
	£	£	£	£	£
Football Development Centre	55,000	0	0	0	55,000
	<u>55,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>55,000</u>

The designated fund consists of funds which have been reserved by the Trustees for the benefit of the Football Development Centre and for external grants

11 Restricted funds	At	Incoming	Outgoing	Transfers	At
	1 July	resources	resources	from/(to)	30 June
	2024			Unrestricted	2025
	£	£	£	£	£
FA staff costs	0	103,145	(103,230)	85	(0)
Australian Tour	0				0
Master Games	0				0
Wembley/FA Cup	300	5,049	(5,049)	0	300
	<u>300</u>	<u>108,194</u>	<u>(108,279)</u>	<u>85</u>	<u>300</u>

Grants are received from the FA in respect of staff costs and safeguarding activities and are used only for these purposes.

Ticket money is collected for the purpose of attendance at Wembley and FA Cup matches and is held in trust for that purpose, being treated as a restricted fund.

## 12 Employment costs

3 staff are employed by the charity (2024: 3) and their costs are primarily covered by the Football Association.

Total costs for the year were £103,230 (2024: £125,999);  
No employee earned in excess of £60,000.

No Trustee received any remuneration during the period. Minor reimbursements of expenses incurred on behalf of the charity were made as authorised.

## 13 Controlling interest

The trustees consider no entity to have a controlling interest in the charity.

The Army Football Association registered on 4 October 2011 as a private company limited by guarantee exempt under section 60. It registered as a charity on 27 October 2011, with the governing document being the company memorandum and articles.

THE ARMY FOOTBALL ASSOCIATION

**Income and Expenditure Account for the year ended 30 June 2025**

	2025	2024		2025	2024
<b>Incoming resources</b>			<b>Resources expended</b>		
<u><b>Voluntary income</b></u>			<u><b>Fund-raising and costs of generating funds</b></u>		
<b>ASCB Grants Received</b>			Marketing/promotions	13,740.98	5,365.40
ASCB Equipment Grant	7,355.82	6,951.99	<u><b>Charitable activities</b></u>		
ASCB Admin Grant	58,906.00	45,000.00	<b>Events/Festivals</b>		
ASCB Store Grant		0.00	Master Games		0.00
Army Sports Lottery - Australian Tour		15,400.00	Army Reserve Armed Forces Day		0.00
ASCB Supacat - Australian Tour		30,000.00	Cup Finals, 6 A side and Cup Winners Cup	25,605.54	27,786.48
Berlin Infantry Brigade - Australian Tour		2,000.00	IS All Teams Match Costs/Promotions	12,473.60	10,917.76
<b>FA Grants Received</b>			Awards Dinners	14,578.19	13,132.33
Referees - FA Development Grants			FA Competition Affiliation	347.00	160.00
Coach/Development - FA Development Grant	4,628.06	3,186.30	<b>Training/Courses</b>		
FA Admin Grant	500.00	0.00	Training/Courses	10,490.94	8,564.92
FA Community Grant			DBS Checks	1,256.82	928.42
FA Marketing/Promotions Grant		0.00	<b>Kit/Football Equipment</b>		
ASL - Men Gibraltar			Kit	6,412.50	7,522.37
	71,389.88	102,538.29	Equipment	18,035.85	7,169.71
<u><b>Activities for generating funds</b></u>			<b>Representative Teams</b>		
Sponsorship - Teams	101,000.00	86,000.00	Rep Team Strips to include Embroidery	14,797.04	8,047.59
			Rep Teams expenses including Preparation costs	24,825.88	20,027.67
	101,000.00	86,000.00	Representative Teams	10,788.58	2,163.56
<u><b>Income from investments</b></u>			<b>Tours</b>		
Investment Interest	13,599.83	12,854.41	Australia Tour	0.00	126,864.30
Realised Gain			Army Reserve Tour - Cyprus		
	13,599.83	12,854.41	<b>Heritage and Community Project</b>	11,504.46	7,978.95
<u><b>Income from charitable activities</b></u>			<b>Grants and Awards</b>		
Discipline	8,327.62	10,031.75	Grants	1,000.00	1,000.00
Referees - Registration, Courses, Kit, Dinner etc	21,042.00	22,106.42	Awards	7,792.39	6,889.72
Coach Development - Courses/Misc	760.00	0.00	<b>Management and administration</b>		
Team Affiliation		0.00	Wembley admin and ticket costs	5,049.03	14,247.50
Army Cup Entry	0.00	Chris Lowry	<b>Charity Running Costs</b>		
Army Reserve Tour Cyprus		0.00	Travel, Subsistence & Trustees Costs	6,888.79	2,853.03
Australian Tour		26,130.00	Insurance	1,566.89	2,338.56
Wembley Admin & ticket costs	5,049.03	10,536.50	Communication Costs	7,023.08	3,100.99
Master Games		0.00	Development Centre Running Costs	2,095.23	3,300.14
Other income - Club Affiliation	8,880.00	0.00	FA staff costs grants	103,230.08	125,998.56
Heritage and Community Project	1,500.00	1,000.00	Other costs	9,054.66	9,273.83
FA staff costs grants	103,145.35	91,050.33	Depreciation	15,768.00	15,768.00
	148,704.00	160,855.00	<b>Governance costs</b>		
<u><b>Unrealised gain/(loss) on investments</b></u>	1,725.18	15,817.19	Independent examination	3,720.00	3,720.00
			Legal fees	240.00	3,782.40
	336,418.89	378,064.89			
<b>General (deficit)/surplus for the year to 30 June 2025</b>	<b>8,133.36</b>	<b>-60,837.30</b>			
Movement on Restricted funds					
<b>Total (deficit)/surplus for the year to 30 June 2025</b>	<b>8,133.36</b>	<b>-60,836.80</b>		328,285.53	438,902.19

**THE ARMY FOOTBALL ASSOCIATION**

England & Wales - Charity number 1144459

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# Accounts

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**Company Number: 7797047**

**Registered Charity Number: 1144459**

**REPORT and ACCOUNTS**

**FOR THE YEAR ENDED 30 JUNE 2024**

**FOR**

**THE ARMY FOOTBALL ASSOCIATION**

**(Limited by guarantee)**



**ARMY**  
**FOOTBALL**

**Rock Tax and  
Accountants**

**Elm House, Tanshire Park  
Shackleford Road  
Elstead, Godalming  
Surrey GU8 6LB**

## THE ARMY FOOTBALL ASSOCIATION

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### **CONTENTS OF THE ACCOUNTS For the Year Ended 30 June 2024**

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Trustees' report, including legal and administrative information	2 – 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 – 13
Income and Expenditure account for the year ended 30 June 2024	14

# THE ARMY FOOTBALL ASSOCIATION

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## **ANNUAL REPORT and ACCOUNTS For the Year Ended 30 June 2024**

### *LEGAL AND ADMINISTRATIVE INFORMATION*

#### **Name and Registered Number of Charity**

The Army Football Association is registered as a charity with the Charities Commission on 27 October 2011 – registered number 1144459. It previously registered as a company limited by guarantee – number 7797047 – on 4 October 2011.

The Association is governed by the Memorandum and Articles as registered at Companies House.

#### **Organisation**

The Association is managed by its Trustees, who act as Directors for statutory company purposes. Trustees are elected or co-opted to serve for a period of three years and are then eligible for re-election. The Trustees who served during the period ended 30 June 2024 and since, were as follows:

#### **Trustees:**

Brigadier Andrew Cox (Chairman)  
Colonel Dave Jones  
Lt Colonel Chloe Plimmer-Sayce  
Major Nigel Bamford (Resigned 01.08.24)  
Mr John Taylor  
Lt Colonel Anthony Frank  
Captain Kevin Haley (Resigned 19.09.24)  
Mrs Elizabeth Winfield  
Mr Graham Brookland (Appointed 29.01.24)  
Mr Douglas Bennett (Appointed 20.05.24)  
Lt Colonel Mark Shapland (Appointed 01.08.24)  
Mr Waleed Khan (Appointed 29.09.24)

Prospective trustees are given an introduction to the work of the charity and information on the role of trustee and charity law.

#### **Contact Details**

##### ***Registered Office***

Mackenzies Building, Fox Lines  
Queens Avenue  
Aldershot  
Hampshire GU11 2LB

***Company Secretary and primary contact*** – Graham Brookland

THE ARMY FOOTBALL ASSOCIATION

**Principal Activities and Objectives**

The principal objectives of the charity are to provide and organise facilities of the Army to encourage participation in the sport of football by active and former personnel, including the Army Reserves. It is considered that this will in turn contribute to the morale and fitness of the Army as a whole. The financial results for the period are set out in the Statement of Financial Activities on page 6 of these financial statements.

The Football Development Centre, which was built in year ending 30 June 2014, continues to act as an approved centre to deliver Coach Education, and is registered with the Governing Body (The FA) for this purpose. It also provides office space for three personnel and is used as a conference/meeting facility. The Association has continued to support football through the Army, including the Army Reserve.

**Public Benefit**

The objectives of the charity are for the benefit of the Army and hence for the benefit of the wider public and the Trustees have therefore complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the Charity Commission guidance published in this respect.

**Reserves Level Policy**

The Trustees having considered a number of issues and feel the aim of the charity is to have sufficient reserves excluding those represented by fixed assets, to cover the normal operation costs for one to two years. The Trustees have designated certain funds to provide for the replacement or refurbishment of the Football Development Centre at the end of its useful life.

**Risk Management**

The Board reviews regularly the risks associated with the operations currently being carried out and feel the systems in place are operating successfully at present.

**Directors' (Trustees') Responsibilities**

Company law requires the Trustees as directors to prepare financial statements as 'Companies Act' accounts for each financial year to give a true and fair view of the state of affairs of the company and of its income surplus/deficit for the period. In preparing the financial statements the directors are required to:

- To select the most suitable accounting policies and then apply them consistently
- Make judgements and estimates that they consider reasonable and prudent
- Disclose and explain any departure from Companies Act accounting principles
- Prepare the financial statements on a 'going concern' basis unless it is inappropriate to presume that the charity will continue to operate.

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

So far as the directors are aware, they have each taken steps that they ought to have taken in order to make themselves aware that the accounts reflect the correct financial position.

This annual report was approved by the Trustees on 26 March 2025 2025

DocuSigned by:  
  
 EECB4FDF1883477...  
 On behalf of the board

**Secretary – Graham Brookland**

## **Chair Report**

### **Annual Report 2023/24**

Sport remains vital to the Army's approach to the delivery of fighting power. Football is the most played and supported sport in the world. During the 2023/24 period the Army FA had over 10,000 serving Army personnel registered, that is over 10% of Army strength.

Football matters to the nation, it matters to the Army, it matters to our soldiers; it is the Soldiers' Game. In that context, I can report that Army Football is in great shape. What shines through to me is the utter commitment, selflessness, and positivity of all involved. Whether at grassroots or representative level, as a community we are creating positive sporting opportunities. I am extremely proud of all the brilliant work, results, support, and development that have been delivered for our soldiers, whether you are a player, a sponsor, an official, a volunteer or a coach, you have all played a part. We are delighted that so much can be captured in our The Soldiers' Game Annual Review- <https://www.calameo.com/read/00123023563bda76b3d47?authid=Wf5k3Ztflj1>

We remain ever grateful for the support of Army Sport without whose contribution we would be unable to function as we do. A thriving environment with the hub of activity within the Aldershot HQ overseeing 47 sports.

We are proud to work closely with the Football Association (FA) as one of the 50 County Associations in the country. This included a partnership in May alongside Aldershot Town FC and Hampshire FA, for the visit of the Nepal National Team to Aldershot which was a rewarding experience for so many reasons. We are also delighted to have secured our funding from the FA after our FA Business Strategy 2024/28 presentation in Portsmouth in June. There are caveats to achieve this and we have challenges to overcome in our desire to professionalise our business in line with the expectations of our Governing Body. One of these challenges is to become compliant with our FA Code of Governance by July 2025.

There has been a requirement to amend our Articles of Association which is related to our Board of Trustees. We welcome to our Board Doug Bennett, our first ever Finance Director alongside Mark Shapland who is responsible for Army Referees. We also express our appreciation to Jim Fallon, Nigel Bamford and Kev Haley who have stepped down from their post in recent times. Part of the governance process is also the submission of our Equality, Diversity, and Inclusion Preliminary Foundation plan of which we were delighted to be successful in achieving. This has been led by Waleed Khan who has been a welcome acquisition to our Board too.

Continuing the FA lines, it is always an honour for the Army FA to be involved at every FA Cup Final (Men and Women) in a variety of roles including ceremonial duties which were covered, so diligently this year by Captain Gary Lewis and LCpl Courtney Jones. It was particularly pleasing that Lt Levi Gray was Reserve Official at the FA Women's Cup Final between Manchester United and Tottenham Hotspur in front of 76,000 spectators just five years after starting out as a referee.

Our Football and War project (to be renamed Heritage and Community) continues to thrive and has provided a huge profile on our history with some exciting plans too. We had three exhibitions at the National Army Museum during 2024 alongside other high profile activity including coverage on Talk Sport Radio during the Remembrance weekend.

Communications and awareness are vital. To raise the profile of what we do and what we provide for the soldier and for the community too. During this financial period, we introduced a new Podcast – "The Soldiers' Game" working with ROAR Sports. This has proved invaluable. Continuing within the media the coverage we receive from Forces News/BFBS is outstanding and truly appreciated.

Another new partnership formed during 2023/24 has been with the League Managers Association (LMA). This included many initiatives from providing coaches in advance of the Inter Services for the Men, Women and Under 23 teams. This included former QPR and Wycombe Wanderers duo Gareth Ainsworth and Richard Dobson, ex Swindon Town and Charlton Athletic manager Ben Garner and Matt Gray, who led Sutton United into the Football League for the first time in 2021. We also welcomed Mick McCarthy as our special guest at our 2024 Annual Awards Dinner at RMA Sandhurst in June. Fully engaging throughout Mick provided a fascinating insight into his career.

Our partnership with Aldershot Town FC remains solid and we were grateful to Chair Shahid Azeem and the team for the continuity in this staging our Men and Women's Inter Service matches at the EBB Stadium alongside some other community led activity.

Sponsorship remains crucial to our ability to provide opportunities, and we are grateful to all our sponsors of which we are committed to ensure that the relationships and partnerships are fully embraced both ways. During this financial year we were also pleased to involve Reading Force as a partner charity with the aim to support and promote where we can. Reading Force has now been going for thirteen years and has circulated over 250,000 reading scrapbooks and free books to military families throughout the world.

On the pitch we saw much activity. Our teams performed well in the Inter Services, although sadly the silverware was elusive during 2023/24. On the international stage we delivered a full tour in Australia for the men, women, and masters who competed in the Australian Defence Force Games. Our women hosted the Bosnia and Herzegovina national team during the inter-services, and as previously mentioned, we also hosted the Nepalese national team in a prestigious community engagement visit to Aldershot.

At the unit level the major unit competition was won by 1 MERCIAN who beat the RTR 3-0. A superb achievement by both teams who reached the final from a starting pool of eighty-seven teams; the 123<sup>rd</sup> Army Challenge Cup Final. The minor units were won by the Royal Military Academy Sandhurst staff who beat the Combat Manoeuvre Centre staff 1-0. 22 Engr Regt beat 2 YORKS 3-1 to secure the Unit Sixes, and 6 SCOTS won the Army Reserve Cup beating 3 R WELSH 2-1.

For the Corps, the men's Massey Trophy Division 1 was won by the Royal Signals and the REME won Division 2, incredibly dropping just two points all season. This culminated in a Corps Double for the Royal Signals who beat the REME 5-2 in the Woolwich Cup final at EFL League One club Reading FC. For the women, the Army Medical Services won the Channing Day Division 1 and the Royal Artillery the Lily Parr Division 2. The final day activity was played at Southern League Premier Central club Harborough Town FC. The Artillery also won the Edwards Cup, beating the REME 3-2 in the final at the excellent facilities at Cirencester Town FC. The use of the facilities at civilian grounds has enhanced the player experience which is so important. On the Refereeing front we remain in a strong position with 306 match officials registered during the season; the highest for some time. Five courses were held at MOD Garats Hay, Catterick, Abingdon, Cottesmore and Nuneaton. 71 new referees were recruited and trained. As a percentage we were the second highest county relating to promotions. A community engagement activity was also held at Wessex League Ash United where Army Instructors facilitated 22 civilian teenagers on a Referees course.

Hugely important is a thank you to our HQ staff that make everything tick administering football for the benefit of all. To Graham, Steve, Jenny, Gill, and Kate your work is greatly appreciated. We also had a new member of staff join in July 2024 in Issey Lee-Fisher who is our new Football Development Officer – welcome Issey.

With an overseas deployment looming, this is the final report that I will sign as the Chair of the Army FA before, reluctantly, standing down. It has been an absolute privilege to Chair this incredibly positive and energetic organisation over the last two years. We are the premier Army Sport, with more players, officials and supports than any other sport, we remain the Soldiers Game. I am proud of the momentum we have achieved with our governance, compliance with the FA code of conduct and the increasingly mature and long term set of sponsors and supporters that are critical to the continued delivery of our sport to as many soldiers as possible. Most importantly, I am enormously grateful for the selfless dedication of our management and coaching staff. Each one goes beyond the call of duty, dedicating time, expertise and energy to Army Football.

**Chair, Major General Andy Cox MBE**

THE ARMY FOOTBALL ASSOCIATION

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**Independent Examiner's Report to the members of the Army Football Association  
for the year ended 30 June 2024**

I report to the charity trustees on my examination of the company's accounts for the year ended 30 June 2024

**Responsibilities and basis of report**

As the charity's trustees of the company (who are also the directors of the company for the purpose 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 the charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination, I have followed all the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

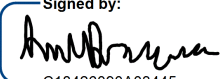
**Independent examiner's statement**

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

- the 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 the requirements 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 (FRS 102)..

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.

Signed by:  
  
C18426090A03445...  
Amit Prasanna FCA,  
Elm House, Tanshire Park  
Elstead, Godalming  
Surrey GU8 6LB

26 March 2025  
..... 2025

## THE ARMY FOOTBALL ASSOCIATION

**Statement of Financial Activities  
(Income and Expenditure Account)  
for the year ended 30 June 2024**

		Unrestricted		Restricted	Total Funds	
		General	Designated	Funds	Year ended	Year ended
	Note	£	£	£	30.6.2024	30.6.2023
					£	£
<b>Incoming resources</b>						
Resources from generated funds						
Voluntary income	2(a)	55,138		47,400	102,538	72,271
Activities for generating funds	2(b)	86,000			86,000	89,000
Income from investments	2(c)	12,855			12,855	12,081
Income from charitable activities	2(d)	37,098		127,717	164,815	170,889
<b>Total incoming resources</b>		<u>191,091</u>	<u>0</u>	<u>175,117</u>	<u>366,208</u>	<u>344,241</u>
<b>Resources expended</b>						
Costs of generating funds						
Fund-raising costs	3(a)	5,365			5,365	5,203
Charitable activities	3(b)	124,289		265,111	389,400	314,348
Management and administration	3(c)	36,635			36,635	32,920
Governance costs	3(d)	7,502			7,502	3,540
<b>Total resources expended</b>		<u>173,791</u>	<u>0</u>	<u>265,111</u>	<u>438,902</u>	<u>356,011</u>
<b>(Expenditure)/income before investment losses</b>		17,300	0	(89,994)	(72,694)	(11,770)
Net (losses)/gains on investments	4	<u>15,817</u>			<u>15,817</u>	<u>(12,898)</u>
<b>Net (expenditure)/income</b>		33,117	0	(89,994)	(56,877)	(24,668)
<b>Transfer between funds</b>	10,11	(55,483)		55,483	0	0
<b>Net movement of funds</b>		<u>(22,366)</u>	<u>0</u>	<u>(34,511)</u>	<u>(56,877)</u>	<u>(24,668)</u>
Balances brought forward		559,449	55,000	34,811	649,260	673,928
<b>Balances carried forward</b>		<u>537,083</u>	<u>55,000</u>	<u>300</u>	<u>592,383</u>	<u>649,260</u>

All the above amounts relate to continuing activities.

There were no recognised gains or losses other than the net movement of funds for the financial periods shown above.

The notes on pages 9 to 13 form part of these financial statements.

## THE ARMY FOOTBALL ASSOCIATION

**Balance sheet**

as at 30 June 2024

	Notes	30.6.2024		30.6.2023	
		£	£	£	£
<b>Fixed assets</b>					
Fixed Assets	5	220,762		236,530	
Investments	6	<u>290,326</u>		<u>274,509</u>	
			511,088		511,039
<b>Current assets</b>					
Debtors	7	29,023		22,854	
Cash at bank and in hand		<u>68,414</u>		<u>140,653</u>	
		97,437		163,507	
<b>Creditors: amounts becoming due and payable within one year</b>	8	<u>16,142</u>		<u>25,286</u>	
		16,142		25,286	
<b>Net current assets</b>			81,295		138,221
<b>Total assets</b>			<u>592,383</u>		<u>649,260</u>
<b>Funds</b>					
General Fund	9		537,083		559,449
Designated Fund	10		55,000		55,000
Restricted	11		<u>300</u>		<u>34,811</u>
			<u>592,383</u>		<u>649,260</u>

For the year ended 30 June 2024 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies. Members have not required the company to obtain an audit in accordance with Section 476 of the Companies Act 2006

The Directors acknowledge their responsibility for

Ensuring the company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006 and

Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its financial activity for the financial year, in accordance with the requirements of Sections 394 and 395, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the Companies Act 2006 small company's regime

The notes on pages 10 to 13 form part of these financial statements.

Approved by the Board on 26 March 2025

DocuSigned by:

*Andrew Cox*

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**Chair, Major General Andy Cox MBE**

# THE ARMY FOOTBALL ASSOCIATION

## Notes to the financial statements for the year ended 30 June 2024

The Army Football Association is a Company Limited by Guarantee, registered in England and Wales with registration number 7797047. Its registered office is Mackenzie Building Fox Lines, Queens Avenue, Aldershot, Hampshire, GU11 2LB.

### 1 a) Accounting convention

The financial statements have been prepared under the Companies Act 2006 as 'Companies Act' accounts on the historical cost convention in accordance with applicable Accounting and Financial Reporting Standard 102 and the Charities SORP 2005, having regard to the substance of transactions and arrangements in accordance with generally accepted principles or practice.

### b) Funds

Unrestricted funds represent the General and Designated funds of the Association that are not subject to any restriction regarding their use and are available for application on the general purposes of the Association.

Restricted funds are those which are subject to a specific restriction as to their use, imposed by the donors.

### c) Income

All incoming resources are included in the statement of financial activities when the charity is entitled to income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated goods and services and facilities are included at the value to the charity where it can be quantified. The value of services provided by volunteers has not been included.

### d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Some items of expenditure include VAT which cannot be recovered, and the VAT is reported as part of the expenditure to which it relates.

Cost of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### e) Tangible fixed assets and depreciation

Depreciation is calculated to write off the cost of tangible fixed assets over their expected useful lives using the following rates:

Leasehold property - over the length of the lease.  
Equipment - 25% on the straight line basis.

### f) Going concern

The accounts have been produced on the basis that the Association is considered to be a going concern.

## THE ARMY FOOTBALL ASSOCIATION

Notes to the financial statements  
for the year ended 30 June 2024

	Unrestricted Funds	Restricted Funds	Total Funds	
			Year ended 30 June 2024	Year ended 30 June 2023
2 Incoming resources	£	£	£	£
<b>(a) Voluntary income</b>				
ASCB Grants Received	51,952		51,952	36,030
FA Grants Received	3,186		3,186	5,441
Army Sports Lottery - Australian Tour		15,400	15,400	30,800
ASCB Supacat - Australian Tour		30,000	30,000	0
Berlin Infantry Brigade - Australian Tour		2,000	2,000	0
	<u>55,138</u>	<u>47,400</u>	<u>102,538</u>	<u>72,271</u>
<b>(b) Activities for generating funds</b>				
Sponsorship	86,000		86,000	89,000
	<u>86,000</u>	<u>0</u>	<u>86,000</u>	<u>89,000</u>
<b>(c) Income from investments</b>				
Investment income	11,772		11,772	11,257
Bank interest receivable	1,083		1,083	824
	<u>12,855</u>	<u>0</u>	<u>12,855</u>	<u>12,081</u>
<b>(d) Income from charitable activities</b>				
Football Tours		26,130	26,130	2,600
Coach development	0		0	1,410
Referee development	22,106		22,106	20,299
FA staff costs grants		91,050	91,050	101,411
Wembley/FA Cup receipts		10,537	10,537	4,943
FA safeguarding grant		0	0	0
Master Games		0	0	28,600
Heritage and Community Project	1,000		1,000	0
Sundry income	13,992		13,992	11,626
	<u>37,098</u>	<u>127,717</u>	<u>164,815</u>	<u>170,889</u>

## THE ARMY FOOTBALL ASSOCIATION

Notes to the financial statements  
for the year ended 30 June 2024

	Unrestricted	Restricted	Total Funds	
	Funds	Funds	Year ended 30 June 2024	Year ended 30 June 2023
	£	£	£	£
<b>3 Outgoing resources</b>				
<b>(a) Fund raising costs</b>				
Marketing/promotions	5,365		5,365	5,203
	<u>5,365</u>	<u>0</u>	<u>5,365</u>	<u>5,203</u>
<b>(b) Charitable activities</b>				
Events/festivals	51,996		51,996	68,545
Masters Games		0	0	28,650
Grants awarded	1,000		1,000	1,707
Training Courses Funded	9,493		9,493	15,105
Staff costs		125,999	125,999	101,411
Wembley/FA Cup tickets		14,248	14,248	6,622
Awards presented	6,890		6,890	4,071
Kit and football equipment	14,692		14,692	19,632
Representative teams	30,239		30,239	39,503
Tours Funded	2,000	124,864	126,864	24,000
Heritage and Community Project	7,979		7,979	5,102
	<u>124,289</u>	<u>265,111</u>	<u>389,400</u>	<u>314,348</u>
<b>(c) Management and administration</b>				
Charity running costs	20,867		20,867	17,152
Depreciation	15,768		15,768	15,768
	<u>36,635</u>	<u>0</u>	<u>36,635</u>	<u>32,920</u>
<b>(d) Governance costs</b>				
Independent Examiner's fees	3,720		3,720	3,540
Legal and professional fees	3,782		3,782	0
	<u>7,502</u>	<u>0</u>	<u>7,502</u>	<u>3,540</u>
<b>4 Gains/(Losses) on investments</b>				
Unrealised (loss)/gain on revaluation of investments	15,817	0	15,817	(12,898)

## THE ARMY FOOTBALL ASSOCIATION

Notes to the financial statements  
for the year ended 30 June 2024

<b>5 Tangible fixed assets</b>	<b>Leasehold Property £</b>	<b>Equipment</b>	<b>Total £</b>
<b>Cost</b>			
At 1 July 2023	394,210	7,468	401,678
Additions			0
Disposals			0
At 30 June 2024	<u>394,210</u>	<u>7,468</u>	<u>401,678</u>
<b>Depreciation</b>			
At 1 July 2023	(157,680)	(7,468)	(165,148)
Charge for year	(15,768)		(15,768)
Disposals			0
At 30 June 2024	<u>(173,448)</u>	<u>(7,468)</u>	<u>(180,916)</u>
<b>Net book values</b>			
At 30 June 2024	<u>220,762</u>	<u>0</u>	<u>220,762</u>
At 30 June 2023	<u>236,530</u>	<u>0</u>	<u>236,530</u>
<b>6 Investments</b>			
Market value at beginning of period			274,509
New investments			0
Unrealised (loss)/gain in the period			15,817
Market value at end of period			<u>290,326</u>
Historical cost (value when introduced into the charity)			<u>218,420</u>
Investments comprising more than 5% of the portfolio were as follows:			
	%		£
M&G Charifund Income Fund	9%		27,256
BlackRock Common Investment Fund	91%		263,070
			<u>290,326</u>
<b>7 Debtors</b>			
Other debtors	<u>29,023</u>		<u>22,854</u>
<b>8 Creditors</b>			
<b>Amounts becoming due and payable within one year:</b>			
Accruals and other creditors	<u>16,142</u>		<u>25,286</u>

## THE ARMY FOOTBALL ASSOCIATION

### Notes to the financial statements for the year ended 30 June 2024

9 Analysis of funds	Unrestricted		Restricted	Total	
	General	Designated	Funds	£	
	£		£	£	
Fixed assets	0			0	
Investments	0			0	
Current assets	20,617	55,000	300	75,916	
Total liabilities	(16,142)			(16,142)	
	<u>4,475</u>	<u>55,000</u>	<u>300</u>	<u>59,775</u>	

10 Designated funds	At	Incoming	Outgoing	Transfers	At
	1 July	resources	resources	from/(to)	30 June
	2023			Unrestricted	2024
	£	£	£	£	£
Football Development Centre	55,000	0	0	0	55,000
	<u>55,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>55,000</u>

The designated fund consists of funds which have been reserved by the Trustees for the benefit of the Football Development Centre and for external grants

11 Restricted funds	At	Incoming	Outgoing	Transfers	At
	1 July	resources	resources	from/(to)	30 June
	2023			Unrestricted	2024
	£	£	£	£	£
FA staff costs	0	91,050	(125,999)	34,949	0
Australian Tour	30,800	73,530	(124,864)	20,534	(0)
Master Games	0	0	0	0	0
Wembley/FA Cup	4,011	10,537	(14,248)	0	300
	<u>34,811</u>	<u>175,117</u>	<u>(265,111)</u>	<u>55,483</u>	<u>300</u>

Grants are received from the FA in respect of staff costs and safeguarding activities and are used only for these purposes.

Ticket money is collected for the purpose of attendance at Wembley and FA Cup matches and is held in trust for that purpose, being treated as a restricted fund.

### 12 Employment costs

3 staff are employed by the charity (2023: 3) and their costs are primarily covered by the Football Association.

Total costs for the year were £125,999 (2023: £101,411);  
no employee earned in excess of £50,000.  
There were exemplary employee costs for the year.

No Trustee received any remuneration during the period. Minor reimbursements of expenses incurred on behalf of the charity were made as authorised.

### 13 Controlling interest

The trustees consider no entity to have a controlling interest in the charity.

The Army Football Association registered on 4 October 2011 as a private company limited by guarantee exempt under section 60. It registered as a charity on 27 October 2011, with the governing document being the company memorandum and articles.

## THE ARMY FOOTBALL ASSOCIATION

## Income and Expenditure Account for the year ended 30 June 2024

	2024	2023		2023	2023
<b>Incoming resources</b>			<b>Resources expended</b>		
<u><b>Voluntary income</b></u>			<u><b>Fund-raising and costs of generating funds</b></u>		
<b>ASCB Grants Received</b>			Marketing/promotions	5,365.40	5,202.95
ASCB Equipment Grant	6,951.99	5,725.87	<u><b>Charitable activities</b></u>		
ASCB Admin Grant	45,000.00	30,303.91	<b>Events/Festivals</b>		
ASCB Store Grant	0.00	0.00	Master Games	0.00	28,649.63
Army Sports Lottery - Australian Tour	15,400.00	30,800.00	Army Reserve Armed Forces Day	0.00	4,758.08
ASCB Supacat - Australian Tour	30,000.00	0.00	Cup Finals, 6 A side and Cup Winners Cup	27,786.48	34,071.54
Berlin Infantry Brigade - Australian Tour	2,000.00		IS All Teams Match Costs/Promotions	10,917.76	13,182.96
<b>FA Grants Received</b>			Awards Dinners	13,132.33	16,448.38
Referees - FA Development Grants			FA Competition Affiliation	160.00	85.00
Coach/Development - FA Development Grant	3,186.30	5,440.57	<b>Training/Courses</b>		
FA Admin Grant	0.00	0.00	Training/Courses	8,564.92	13,868.96
FA Community Grant			DBS Checks	928.42	1,235.55
FA Marketing/Promotions Grant	0.00	0.00	<b>Kit/Football Equipment</b>		
ASL - Men Gibraltar		0.00	Kit	7,522.37	5,725.87
	102,538.29	72,270.35	Equipment	7,169.71	13,906.57
<u><b>Activities for generating funds</b></u>			<b>Representative Teams</b>		
Sponsorship - Teams	86,000.00	89,000.00	Rep Team Strips to include Embroidery	8,047.59	12,611.22
	86,000.00	89,000.00	Rep Teams expenses including Preparation costs	20,027.67	20,410.70
<u><b>Income from investments</b></u>			Representative Teams	2,163.56	6,481.43
Investment Interest	12,854.41	12,080.91	<b>Tours</b>		
Realised Gain			Australia Tour	126,864.30	23,999.80
	12,854.41	12,080.91	Army Reserve Tour - Cyprus		0.00
<u><b>Income from charitable activities</b></u>			<b>Heritage and Community Project</b>	7,978.95	5,102.24
Discipline	10,031.75	7,801.29	<b>Grants and Awards</b>		
Referees - Registration, Courses, Kit, Dinner etc	22,106.42	20,298.79	Grants	1,000.00	1,706.90
Coach Development - Courses/Misc	0.00	1,410.00	Awards	6,889.72	4,070.58
Team Affiliation	0.00	0.00	<b>Management and administration</b>		
Army Cup Entry	3,960.00	0.00	Wembley admin and ticket costs	14,247.50	6,622.00
Army Reserve Tour Cyprus	0.00	2,600.00	<b>Charity Running Costs</b>		
Australian Tour	26,130.00		Travel, Subsistence & Trustees Costs	2,853.03	4,076.55
Wembley Admin & ticket costs	10,536.50	4,943.00	Insurance	2,338.56	2,519.32
Master Games	0.00	28,600.00	Communication Costs	3,100.99	2,641.89
Other income - Club Affiliation	0.00	3,825.00	Development Centre Running Costs	3,300.14	2,776.11
Heritage and Community Project	1,000.00		FA staff costs grants	125,998.56	101,410.69
FA staff costs grants	91,050.33	101,410.69	Other costs	9,273.83	5,137.70
	164,815.00	170,888.77	Depreciation	15,768.00	15,768.00
<u><b>Unrealised gain/(loss) on investments</b></u>	15,817.19	-12,898.37	<u><b>Governance costs</b></u>		
			Independent examination	3,720.00	3,540.00
			Legal fees	3,782.40	
	382,024.89	331,341.66		438,902.19	356,010.62
<b>General (deficit)/surplus for the year to 30 June 2024</b>	<b>-56,877.30</b>	<b>-24,668.96</b>			
Movement on Restricted funds		-2,097.00			
<b>Total (deficit)/surplus for the year to 30 June 2024</b>	<b>-56,877.30</b>	<b>-26,765.46</b>			

**THE ARMY FOOTBALL ASSOCIATION**

England & Wales - Charity number 1144459

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# Accounts

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**Company Number:** 7797047

**Registered Charity Number:** 1144459

**REPORT and ACCOUNTS**

**FOR THE YEAR ENDED 30 JUNE 2023**

**FOR**

**THE ARMY FOOTBALL ASSOCIATION**

**(Limited by guarantee)**



**ARMY**  
**FOOTBALL**

**Chamberlains**  
**Chartered Accountants**

**Elm House, Tanshire Park**  
**Shackleford Road**  
**Elstead, Godalming**  
**Surrey GU8 6LB**

# THE ARMY FOOTBALL ASSOCIATION

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Balance sheet	8
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## THE ARMY FOOTBALL ASSOCIATION

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### **ANNUAL REPORT and ACCOUNTS For the Year Ended 30 June 2023**

#### *LEGAL AND ADMINISTRATIVE INFORMATION*

##### **Name and Registered Number of Charity**

The Army Football Association is registered as a charity with the Charities Commission on 27 October 2011 – registered number 1144459. It previously registered as a company limited by guarantee – number 7797047 – on 4 October 2011.

The Association is governed by the Memorandum and Articles as registered at Companies House.

##### **Organisation**

The Association is managed by its Trustees, who act as Directors for statutory company purposes. Trustees are elected or co-opted to serve for a period of three years and are then eligible for re-election. The Trustees who served during the period ended 30 June 2023 and since, were as follows:

##### **Trustees:**

Brigadier Andrew Cox (Chairman, appointed 12.01.23)  
Brigadier Niall Stokoe (Former Chairman, resigned 09.01.23)  
Colonel Dave Jones  
Lt Colonel Chloe Plimmer-Sayce  
Lt Colonel Jim Fallon (Resigned 08.11.23)  
Major Fiona Rogers (Resigned 10.07.23)  
Major Nigel Bamford  
Mr John Taylor  
Colonel Samantha Shepherd (Resigned 14.12.22)  
Lt Colonel Anthony Frank (Appointed 01.10.22)  
Captain Kevin Haley (Appointed 01.08.22)  
Mrs Elizabeth Winefield (Appointed 21.04.23)

Prospective trustees are given an introduction to the work of the charity and information on the role of trustee and charity law.

##### **Contact Details**

###### ***Registered Office***

Mackenzies Building, Fox Lines  
Queens Avenue  
Aldershot  
Hampshire GU11 2LB

***Company Secretary and primary contact*** – Graham Brookland

## THE ARMY FOOTBALL ASSOCIATION

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### Principal Activities and Objectives

The principal objectives of the charity are to provide and organise facilities of the Army to encourage participation in the sport of football by active and former personnel, including the Army Reserves. It is considered that this will in turn contribute to the morale and fitness of the Army as a whole. The financial results for the period are set out in the Statement of Financial Activities on page 6 of these financial statements.

The Football Development Centre, which was built in year ending 30 June 2014, continues to act as an approved centre to deliver Coach Education, and is registered with the Governing Body (The FA) for this purpose. It also provides office space for three personnel and is used as a conference/meeting facility. The Association has continued to support football through the Army, including the Army Reserve.

### Public Benefit

The objectives of the charity are for the benefit of the Army and hence for the benefit of the wider public and the Trustees have therefore complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the Charity Commission guidance published in this respect.

### Reserves Level Policy

The Trustees having considered a number of issues and feel the aim of the charity is to have sufficient reserves excluding those represented by fixed assets, to cover the normal operation costs for one to two years. The Trustees have designated certain funds to provide for the replacement or refurbishment of the Football Development Centre at the end of its useful life.

### Risk Management

The Board reviews regularly the risks associated with the operations currently being carried out and feel the systems in place are operating successfully at present.

### Directors' (Trustees') Responsibilities

Company law requires the Trustees as directors to prepare financial statements as 'Companies Act' accounts for each financial year to give a true and fair view of the state of affairs of the company and of its income surplus/deficit for the period. In preparing the financial statements the directors are required to:

- To select the most suitable accounting policies and then apply them consistently
- Make judgements and estimates that they consider reasonable and prudent
- Disclose and explain any departure from Companies Act accounting principles
- Prepare the financial statements on a 'going concern' basis unless it is inappropriate to presume that the charity will continue to operate.


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

So far as the directors are aware, they have each taken steps that they ought to have taken in order to make themselves aware that the accounts reflect the correct financial position.

This annual report was approved by the Trustees on 18 April 2024 2024

On behalf of the board

**Secretary – Graham Brookland**

DocuSigned by:  
  
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## **Chair Report**

### **Annual Report 2022/23**

The 2022/23 season was a busy and transitional one for the Army Football Association with plenty of activity in all guises of the game that we are pleased to have captured in our publication, The Soldiers' Game. [Army FA Soldiers Game Review 2023 \(calameo.com\)](https://www.calameo.com/Army-FA-Soldiers-Game-Review-2023).

During this period there was a change of Chair and Vice Chair midway through the season and changes of personnel within our Board of Trustees.

As an organisation there has been progression. We have been reviewing and continue to review many procedures both internally and externally to ensure that we can provide efficiency and accountability. This remains ongoing but is necessitated to ensure that we have a support mechanism that involves our Trustees and volunteers in all areas of the game.

From standardising procedures through to providing clear and concise policies that will be consistent, whatever decisions are made has to always be for the benefit of Army Football.

The strength of our relationship with our Governing body, the FA is important. As a County Association we must comply with the many expectations and targets set by our governing body and meet with our Regional Manager on a quarterly basis. Indeed, we have been working to a business strategy that was implemented for the 2021/24 seasons; we are now in the final season of that strategy. It is pleasing that we are above the KPI targets for registered male and female players. During 2022/23 season we had 8,965 registered male players and 921 female players serving within the Army. We also achieved in the refereeing department too with 226 registered match officials against a target of 176 and a healthy reign of recruitment, promotion, and retentions. Overall, there were 632 teams registered covering 198 clubs.

However, as we look towards the next FA Business Strategy period of 2024 to 2028 there will be plenty of work required in preparation for the new period, tougher expectations, mandatory targets, and a firm presence regarding the efficiency of governance.

We have three huge targets to focus on. By 1 July 2025 it will be mandatory for the Army Football Association to achieve the criteria set for the FA Code of Governance for County FA and become compliant. To this we are forming a Corporate Governance Project Team. The Code represents a 'Gold Standard' of governance, comprising 65 requirements based on Sport England and UK Sport's Code for Sports Governance. It is a huge task but one we will be working closely with the FA to achieve. Failure to deliver will see a significant decrease in our funding provided by the FA.

After achieving the Sports Equality Standard Scheme Foundation Level Award, we are now working towards reaching the Preliminary standard; we must achieve this to the FA by the end of the 2023/24 season. To this, representatives to form an Inclusion Advisory Group (IAG) has been identified and we will be holding an inaugural meeting during the early part of the new season. Part of the process will be to connect football activity to external engagement opportunities whilst also engaging with Army Diversity Networks.

In October 2022 we had an FA "Safeguarding 365" Inspection at our Aldershot HQ and complied with the FA Regulations set. It is imperative that we ensure that all our CFA Workforce and Trustees have the correct qualifications and training relevant to their role. To achieve the above three is imperative to the future structure of our organisation.

We receive superb support and funding from the Football Association and are grateful for the close involvement that we have in so many areas.

We have seen a change of policy and rebrand within what was formerly the Army Sports Control Board and now Army Sport under the direction of the new CEO (formerly Director, Army Sports Control Board) Major General (Retd) Darrell Amison. From my perspective it is also important to emphasise the importance of our relationship within Army sport.

Similar to the Football Association the support we receive from Army Sport cannot go unmentioned. From the wonderful sponsorship opportunities through Mongoose that we have through to the SOTR (Statement of Training Requirements) offer. This is a huge opportunity to encourage as many soldiers as possible to sign up to courses

operated by the FA. Completion of the courses enables the soldier to receive a 100% funding for the courses. It is our duty to ensure that this message is widened as far as possible.

On the pitch itself despite the obvious challenges and increase of expectations within units and the Army in general we had so much excitement last season. It was a pleasure and a privilege to get out, where possible, to watch some football at all levels. From the small sided competitions, to watching the Women and Men's corps cup finals on the same day at the excellent facilities of Cirencester Town and Sutton United respectively. From being able to view some fantastic exciting last day drama in the Women's Corps matches at Harborough Town FC. From seeing our Men and Under 23 rep teams go so close to Inter Service success to seeing the delight on the faces in the photos of our Masters teams successes in the inaugural Major Billy Thomson Inter Services followed by gold medal in the European Masters Games. However, the highlight was undoubtedly the 2023 Army Challenge Major Units Cup Final played at our traditional Military Stadium home in Aldershot. There were some concerns at one stage as to whether the final would be played but assurances were met by both 3 Parachute Regiment and 23 Parachute Engineer Regiment that they would be in attendance despite both squads being on operational duties in Sudan. Both teams arrived, some arriving back from Sudan the day before, and offered the best Cup Final in my 16 years of being here. It was a credit to all involved.

Football is our game; it is our responsibility to provide any soldier the opportunity to play, to referee, to coach, to administer to volunteer.

**Chair, Brig Andy Cox MBE**

THE ARMY FOOTBALL ASSOCIATION

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**Independent Examiner's Report to the members of the Army Football Association  
for the year ended 30 June 2023**

I report to the charity trustees on my examination of the company's accounts for the year ended 30 June 2023

**Responsibilities and basis of report**

As the charity's trustees of the company (who are also the directors of the company for the purpose 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 the charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination, I have followed all the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.


**Independent examiner's statement**

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

- the 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 the requirements 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 (FRS 102)..

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.

DocuSigned by:  
  
CAB9802C14504F6...

Paul Chamberlain FCA, DChA  
Elm House, Tanshire Park  
Elstead, Godalming  
Surrey GU8 6LB

24 April 2024  
..... 2024

## THE ARMY FOOTBALL ASSOCIATION

**Statement of Financial Activities  
(Income and Expenditure Account)  
for the year ended 30 June 2023**

	Note	Unrestricted		Restricted	Total Funds	
		General	Designated	Funds	Year ended 30.6.2023	Year ended 30.6.2022
		£	£	£	£	£
<b>Incoming resources</b>						
Resources from generated funds						
Voluntary income	2(a)	41,471		30,800	72,271	59,200
Activities for generating funds	2(b)	89,000			89,000	53,000
Income from investments	2(c)	12,081			12,081	10,872
Income from charitable activities	2(d)	35,935		134,954	170,889	143,979
<b>Total incoming resources</b>		<u>178,487</u>	<u>0</u>	<u>165,754</u>	<u>344,241</u>	<u>267,051</u>
<b>Resources expended</b>						
Costs of generating funds						
Fund-raising costs	3(a)	5,203			5,203	4,053
Charitable activities	3(b)	177,665		136,683	314,348	217,538
Management and administration	3(c)	32,920			32,920	33,665
Governance costs	3(d)	3,540			3,540	3,360
<b>Total resources expended</b>		<u>219,328</u>	<u>0</u>	<u>136,683</u>	<u>356,011</u>	<u>258,616</u>
<b>(Expenditure)/income before investment losses</b>		(40,841)	0	29,071	(11,770)	8,435
Net (losses)/gains on investments	4	(12,898)			(12,898)	(22,797)
<b>Net (expenditure)/income</b>		(53,739)	0	29,071	(24,668)	(14,362)
<b>Transfer between funds</b>	10,11	(50)		50	0	0
<b>Net movement of funds</b>		<u>(53,789)</u>	<u>0</u>	<u>29,121</u>	<u>(24,668)</u>	<u>(14,362)</u>
Balances brought forward		613,238	55,000	5,690	673,928	688,290
<b>Balances carried forward</b>		<u>559,449</u>	<u>55,000</u>	<u>34,811</u>	<u>649,260</u>	<u>673,928</u>

All the above amounts relate to continuing activities.

There were no recognised gains or losses other than the net movement of funds for the financial periods shown above.

The notes on pages 10 to 13 form part of these financial statements.

## THE ARMY FOOTBALL ASSOCIATION

**Balance sheet**

as at 30 June 2023

	Notes	30.6.2023		30.6.2022	
		£	£	£	£
<b>Fixed assets</b>					
Fixed Assets	5	236,530		252,298	
Investments	6	<u>274,509</u>		<u>287,407</u>	
			511,039		539,705
<b>Current assets</b>					
Debtors	7	22,854		52,092	
Cash at bank and in hand		<u>140,653</u>		<u>88,097</u>	
		163,507		140,189	
<b>Creditors: amounts becoming due and payable within one year</b>	8	<u>25,286</u>		<u>5,966</u>	
		25,286		5,966	
<b>Net current assets</b>			138,221		134,223
<b>Total assets</b>			<u>649,260</u>		<u>673,928</u>
<b>Funds</b>					
General Fund	9		559,449		613,238
Designated Fund	10		55,000		55,000
Restricted	11		<u>34,811</u>		<u>5,690</u>
			<u>649,260</u>		<u>673,928</u>

For the year ended 30 June 2023 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies. Members have not required the company to obtain an audit in accordance with Section 476 of the Companies Act 2006

The Directors acknowledge their responsibility for


Ensuring the company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006 and

Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its financial activity for the financial year, in accordance with the requirements of Sections 394 and 395, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the Companies Act 2006 small company's regime

The notes on pages 10 to 13 form part of these financial statements.

Approved by the Board on 24 April 2024

DocuSigned by:  
  
 EECB4FDF1883477...  
 Chair, Brig Andy Cox MBE

# THE ARMY FOOTBALL ASSOCIATION

## **Notes to the financial statements for the year ended 30 June 2023**

The Army Football Association is a Company Limited by Guarantee, registered in England and Wales with registration number 7797047. Its registered office is Mackenzie Building Fox Lines, Queens Avenue, Aldershot, Hampshire, GU11 2LB.

### **1 a) Accounting convention**

The financial statements have been prepared under the Companies Act 2006 as 'Companies Act' accounts on the historical cost convention in accordance with applicable Accounting and Financial Reporting Standard 102 and the Charities SORP 2005, having regard to the substance of transactions and arrangements in accordance with generally accepted principles or practice.

### **b) Funds**

Unrestricted funds represent the General and Designated funds of the Association that are not subject to any restriction regarding their use and are available for application on the general purposes of the Association.

Restricted funds are those which are subject to a specific restriction as to their use, imposed by the donors.

### **c) Income**

All incoming resources are included in the statement of financial activities when the charity is entitled to income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated goods and services and facilities are included at the value to the charity where it can be quantified. The value of services provided by volunteers has not been included.

### **d) Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Some items of expenditure include VAT which cannot be recovered, and the VAT is reported as part of the expenditure to which it relates.

Cost of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### **e) Tangible fixed assets and depreciation**

Depreciation is calculated to write off the cost of tangible fixed assets over their expected useful lives using the following rates:

Leasehold property - over the length of the lease.  
Equipment - 25% on the straight line basis.

### **f) Going concern**

The accounts have been produced on the basis that the Association is considered to be a going concern.

## THE ARMY FOOTBALL ASSOCIATION

Notes to the financial statements  
for the year ended 30 June 2023

	Unrestricted	Restricted	Total Funds	
	Funds	Funds	Year ended 30 June 2023	Year ended 30 June 2022
<b>2 Incoming resources</b>	£	£	£	£
<b>(a) Voluntary income</b>				
ASCB Grants Received	36,030		36,030	44,521
FA Grants Received	5,441		5,441	14,679
Army Sports Lottery - Australian Tour		30,800	30,800	0
	<u>41,471</u>	<u>30,800</u>	<u>72,271</u>	<u>59,200</u>
<b>(b) Activities for generating funds</b>				
Sponsorship	89,000		89,000	53,000
	<u>89,000</u>	<u>0</u>	<u>89,000</u>	<u>53,000</u>
<b>(c) Income from investments</b>				
Investment income	11,257		11,257	10,838
Bank interest receivable	824		824	34
	<u>12,081</u>	<u>0</u>	<u>12,081</u>	<u>10,872</u>
<b>(d) Income from charitable activities</b>				
Football Tours	2,600		2,600	14,100
Coach development	1,410		1,410	1,280
Referee development	20,299		20,299	20,342
FA staff costs grants		101,411	101,411	89,099
Wembley/FA Cup receipts		4,943	4,943	8,360
FA safeguarding grant		0	0	0
Master Games		28,600	28,600	0
Sundry income	11,626		11,626	10,798
	<u>35,935</u>	<u>134,954</u>	<u>170,889</u>	<u>143,979</u>

## THE ARMY FOOTBALL ASSOCIATION

Notes to the financial statements  
for the year ended 30 June 2023

	Unrestricted	Restricted	Total Funds	
	Funds	Funds	Year ended 30 June 2023	Year ended 30 June 2022
	£	£	£	£
<b>3 Outgoing resources</b>				
<b>(a) Fund raising costs</b>				
Marketing/promotions	5,203		5,203	4,053
	<u>5,203</u>	<u>0</u>	<u>5,203</u>	<u>4,053</u>
<b>(b) Charitable activities</b>				
Events/festivals	68,545		68,545	32,055
Masters Games		28,650	28,650	0
Grants awarded	1,707		1,707	2,190
Training Courses Funded	15,105		15,105	13,756
Staff costs		101,411	101,411	96,886
Wembley/FA Cup tickets		6,622	6,622	2,670
Awards presented	4,071		4,071	6,627
Kit and football equipment	19,632		19,632	13,200
Representative teams	39,503		39,503	33,170
Tours Funded	24,000		24,000	16,984
Football and war project	5,102		5,102	0
	<u>177,665</u>	<u>136,683</u>	<u>314,348</u>	<u>217,538</u>
<b>(c) Management and administration</b>				
Charity running costs	17,152		17,152	17,897
Depreciation	15,768		15,768	15,768
	<u>32,920</u>	<u>0</u>	<u>32,920</u>	<u>33,665</u>
<b>(d) Governance costs</b>				
Independent Examiner's Fees	3,540		3,540	3,360
	<u>3,540</u>	<u>0</u>	<u>3,540</u>	<u>3,360</u>
<b>4 Gains/(Losses) on investments</b>				
Unrealised (loss)/gain on revaluation of investments	<u>(12,898)</u>	<u>0</u>	<u>(12,898)</u>	<u>(22,797)</u>

# THE ARMY FOOTBALL ASSOCIATION

## Notes to the financial statements for the year ended 30 June 2023

<b>5 Tangible fixed assets</b>	<b>Leasehold Property £</b>	<b>Equipment</b>	<b>Total £</b>
<b>Cost</b>			
At 1 July 2022	394,210	7,468	401,678
Additions			0
Disposals			0
At 30 June 2023	<u>394,210</u>	<u>7,468</u>	<u>401,678</u>
<b>Depreciation</b>			
At 1 July 2022	(141,912)	(7,468)	(149,380)
Charge for year	(15,768)		(15,768)
Disposals			0
At 30 June 2023	<u>(157,680)</u>	<u>(7,468)</u>	<u>(165,148)</u>
<b>Net book values</b>			
At 30 June 2023	<u>236,530</u>	<u>0</u>	<u>236,530</u>
At 30 June 2022	<u>252,298</u>	<u>0</u>	<u>252,298</u>
<b>6 Investments</b>			
Market value at beginning of period			287,407
New investments			
Unrealised (loss)/gain in the period			(12,898)
Market value at end of period			<u>274,509</u>
Historical cost (value when introduced into the charity)			<u>218,420</u>
Investments comprising more than 5% of the portfolio were as follows:			
	<b>%</b>		<b>£</b>
M&G Charifund Income Fund	9%		25,251
BlackRock Common Investment Fund	91%		249,258
			<u>274,509</u>
<b>7 Debtors</b>			
Other debtors	<u>22,854</u>		<u>52,092</u>
<b>8 Creditors</b>			
<b>Amounts becoming due and payable within one year:</b>			
Accruals and other creditors	<u>25,286</u>		<u>5,966</u>

## THE ARMY FOOTBALL ASSOCIATION

### Notes to the financial statements for the year ended 30 June 2023

9 Analysis of funds	Unrestricted		Restricted	Total
	General	Designated	Funds	
	£		£	£
Fixed assets	236,530			236,530
Investments	274,509			274,509
Current assets	73,696	55,000	34,811	163,507
Total liabilities	(25,286)			(25,286)
	<u>559,449</u>	<u>55,000</u>	<u>34,811</u>	<u>649,260</u>

10 Designated funds	At	Incoming	Outgoing	Transfers	At
	1 July	resources	resources	from/(to)	30 June
	2022			Unrestricted	2023
	£	£	£	£	£
Football Development Centre	55,000	0	0	0	55,000
	<u>55,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>55,000</u>

The designated fund consists of funds which have been reserved by the Trustees for the benefit of the Football Development Centre and for external grants

11 Restricted funds	At	Incoming	Outgoing	Transfers	At
	1 July	resources	resources	from/(to)	30 June
	2022			Unrestricted	2023
	£	£	£	£	£
FA staff costs	0	101,411	(101,411)	0	0
Australian Tour	0	30,800	0	0	30,800
Master Games	0	28,600	(28,650)	50	0
Wembley/FA Cup	5,690	4,943	(6,622)	0	4,011
	<u>5,690</u>	<u>165,754</u>	<u>(136,683)</u>	<u>50</u>	<u>34,811</u>

Grants are received from the FA in respect of staff costs and safeguarding activities and are used only for these purposes.

Ticket money is collected for the purpose of attendance at Wembley and FA Cup matches and is held in trust for that purpose, being treated as a restricted fund.

### 12 Employment costs

3 staff are employed by the charity (2022: 3) and their costs are primarily covered by the Football Association.

Total costs for the year were £101,411 (2022: £96,886);  
no employee earned in excess of £50,000.

No Trustee received any remuneration during the period. Minor reimbursements of expenses incurred on behalf of the charity were made as authorised.

### 13 Controlling interest

The trustees consider no entity to have a controlling interest in the charity.

The Army Football Association registered on 4 October 2011 as a private company limited by guarantee exempt under section 60. It registered as a charity on 27 October 2011, with the governing document being the company memorandum and articles.

## THE ARMY FOOTBALL ASSOCIATION

## Income and Expenditure Account for the year ended 30 June 2023

	2023	2022		2023	2022
<b>Incoming resources</b>			<b>Resources expended</b>		
<b><u>Voluntary income</u></b>			<b><u>Fund-raising and costs of generating funds</u></b>		
<b>ASCB Grants Received</b>			Marketing/promotions	5,203	4,053
ASCB Equipment Grant	5,726	5,094	<b><u>Charitable activities</u></b>		
ASCB Admin Grant	30,304	39,427	<b>Events/Festivals</b>		
ASCB Store Grant	0	0	Master Games	28,650	0
Army Sports Lottery - Australian Tour	30,800		Army Reserve Armed Forces Day	4,758	3,608
<b>FA Grants Received</b>			Cup Finals, Aside & Cup Winners Cup	34,072	11,541
Referees - FA Development Grants			IS All Teams Match Costs/Promotions	13,183	10,140
Coach/Development - FA Development Grant	5,441	6,108	Awards Dinners	16,448	6,716
FA Admin Grant	0	0	FA Competition Affiliation	85	50
FA Community Grant			<b>Training/Courses</b>		
FA Marketing/Promotions Grant	0	8,570	Training/Courses	13,869	12,717
ASL - Men Gibraltar		0	DBS Checks	1,236	1,040
	<u>72,270</u>	<u>59,200</u>	<b>Kit/Football Equipment</b>		
<b><u>Activities for generating funds</u></b>			Kit	5,726	5,094
Sponsorship - Teams	89,000	53,000	Equipment	13,907	8,106
Sponsorship Trinity	0	0	<b>Representative Teams</b>		
Sponsorship (MooD)	0	0	Rep Team Strips to include Embroidery	12,611	9,830
	<u>89,000</u>	<u>53,000</u>	Rep Teams expenses including Preparation costs	20,411	20,377
<b><u>Income from investments</u></b>			Representative Teams	6,481	2,964
Investment Interest	12,081	10,872	<b>Tours</b>		
Realised Gain			USA Tour	24,000	
	<u>12,081</u>	<u>10,872</u>	Army Reserve Tour - Cyprus		16,984
<b><u>Income from charitable activities</u></b>			<b>Football and War Project</b>	5,102	0
Discipline	7,801	10,798	<b>Grants and Awards</b>		
Referees - Registration, Courses, Kit, Dinner etc	20,299	20,342	Grants	1,707	2,190
Coach Development - Courses/Misc	1,410	1,280	Awards	4,071	6,627
Team Affiliation	0	0	<b>Management and administration</b>		
Army Cup Entry	0	0	Wembley admin and ticket costs	6,622	8,360
Army Reserve Tour Cyprus	2,600	14,100	<b>Charity Running Costs</b>		
Wembley Admin & ticket costs	4,943	8,360	Travel, Subsistence & Trustees Costs	4,077	2,609
Master Games	28,600	0	Insurance	2,519	1,720
Other income - Club Affiliation	3,825	0	Communication Costs	2,642	2,204
			Development Centre Running Costs	2,776	3,080
			Other costs	5,138	8,284
			Depreciation	15,768	15,768
			<b>Governance costs</b>		
			Independent examination	3,540	3,360
	<u>229,931</u>	<u>155,155</u>		<u>254,600</u>	<u>167,420</u>
<b>General (deficit)/surplus for the year to 30 June 2023</b>	<b><u>-24,669</u></b>	<b><u>-12,266</u></b>			
Movement on Restricted funds		-2,097			
<b>Total (deficit)/surplus for the year to 30 June 2023</b>	<b><u>-24,668</u></b>	<b><u>-14,362</u></b>			

**THE ARMY FOOTBALL ASSOCIATION**

England & Wales - Charity number 1144459

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# Accounts

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**Company Number:** 7797047

**Registered Charity Number:** 1144459

**REPORT and ACCOUNTS**

**FOR THE YEAR ENDED 30 JUNE 2022**

**FOR**

**THE ARMY FOOTBALL ASSOCIATION**

**(Limited by guarantee)**



**ARMY**  
**FOOTBALL**

**Chamberlains**  
**Chartered Accountants**

**Elm House, Tanshire Park**  
**Shackleford Road**  
**Elstead, Godalming**  
**Surrey GU8 6LB**

## THE ARMY FOOTBALL ASSOCIATION

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### **CONTENTS OF THE ACCOUNTS For the Year Ended 30 June 2022**

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Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 – 12
Income and Expenditure account for the year ended 30 June 2022	13

## THE ARMY FOOTBALL ASSOCIATION

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### **ANNUAL REPORT and ACCOUNTS For the Year Ended 30 June 2022**

#### *LEGAL AND ADMINISTRATIVE INFORMATION*

##### **Name and Registered Number of Charity**

The Army Football Association is registered as a charity with the Charities Commission on 27 October 2011 – registered number 1144459. It previously registered as a company limited by guarantee – number 7797047 – on 4 October 2011.

The Association is governed by the Memorandum and Articles as registered at Companies House.

##### **Organisation**

The Association is managed by its Trustees, who act as Directors for statutory company purposes. Trustees are elected or co-opted to serve for a period of three years and are then eligible for re-election. The Trustees who served during the period ended 30 June 2022 and since, were as follows:

##### **Trustees:**

Brigadier Andrew Cox (Chairman, appointed 12.01.23)  
Brigadier Niall Stokoe (Former Chairman, resigned 09.01.23)  
Colonel Dave Jones  
Colonel Neil Blenkinsop  
Lt Colonel Chloe Plimmer-Sayce  
Lt Colonel Jim Fallon  
Lt Colonel Alex Atherton  
Major Fiona Rogers  
Major Nigel Bamford  
Mr John Taylor  
Colonel Samantha Shepherd

Prospective trustees are given an introduction to the work of the charity and information on the role of trustee and charity law.

##### **Contact Details**

###### ***Registered Office***

Mackenzies Building, Fox Lines  
Queens Avenue  
Aldershot  
Hampshire GU11 2LB

***Company Secretary and primary contact*** – Graham Brookland

THE ARMY FOOTBALL ASSOCIATION

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**Principal Activities and Objectives**

The principal objectives of the charity are to provide and organise facilities of the Army to encourage participation in the sport of football by active and former personnel, including the Army Reserves. It is considered that this will in turn contribute to the morale and fitness of the Army as a whole. The financial results for the period are set out in the Statement of Financial Activities on page 6 of these financial statements.

The Football Development Centre, which was built in year ending 30 June 2014, continues to act as an approved centre to deliver Coach Education, and is registered with the Governing Body (The FA) for this purpose. It also provides office space for three personnel and is used as a conference/meeting facility. The Association has continued to support football through the Army, including the Army Reserve.

**Public Benefit**

The objectives of the charity are for the benefit of the Army and hence for the benefit of the wider public and the Trustees have therefore complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the Charity Commission guidance published in this respect.

**Reserves Level Policy**

The Trustees having considered a number of issues and feel the aim of the charity is to have sufficient reserves excluding those represented by fixed assets, to cover the normal operation costs for one to two years. The Trustees have designated certain funds to provide for the replacement or refurbishment of the Football Development Centre at the end of its useful life.

**Risk Management**

The Board reviews regularly the risks associated with the operations currently being carried out and feel the systems in place are operating successfully at present.

**Directors' (Trustees') Responsibilities**

Company law requires the Trustees as directors to prepare financial statements as 'Companies Act' accounts for each financial year to give a true and fair view of the state of affairs of the company and of its income surplus/deficit for the period. In preparing the financial statements the directors are required to:

- To select the most suitable accounting policies and then apply them consistently
- Make judgements and estimates that they consider reasonable and prudent
- Disclose and explain any departure from Companies Act accounting principles
- Prepare the financial statements on a 'going concern' basis unless it is inappropriate to presume that the charity will continue to operate.


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

So far as the directors are aware, they have each taken steps that they ought to have taken in order to make themselves aware that the accounts reflect the correct financial position.

This annual report was approved by the Trustees on 13 March 2023 2023

On behalf of the board

**Secretary – Graham Brookland**

DocuSigned by:  
  
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## **Retiring Chair Report – “The Soldiers’ Game”**

### **Annual Report 2021/22**

The 2021/22 season was a challenging season for football throughout the United Kingdom being the first full campaign since the lifting of Covid-19 restrictions. You will be able to view from the link below to our The Soldier’s Game Annual Review that there was plenty of positive activity throughout the Army FA Cohort -

**<https://bit.ly/3KOL0h2>**.

It was heartening to witness the fantastic efforts of so many people to make Army Football effective during the season. I express sincere gratitude in appreciation to everybody who made it happen from our Board of Trustees, Sponsors, the Army Sport Control Board (ASCB), Football Association, volunteers and the staff at the Army FA who worked so diligently throughout the season.

We set out our proposals for our vision and long-term goals in our Strategic presentation (2021/24) to the Football Association and our tactics utilised to overcome the various challenges presented and the changing demographics and increased commitments of the British Army. It was, therefore, of extreme encouragement that approaching 12,500 players (male and female) were registered to play during the season covering over 200 clubs at all disciplines of the game exceeding the original targets set by the NGB. This was a major achievement under the circumstances. We also had a cup entry covering Major, Minor and Reserve units of 156 teams; a healthy return from Covid-19.

At Corps level both the Women’s and the Men’s seasons went extremely well with all divisions competing at full capacity. For the Women’s Corps competitions, it was a particularly significant season with the 1<sup>st</sup> and 2<sup>nd</sup> Divisions being named after Cpl Channing Day, an Army player killed whilst serving with the RAMC in Afghanistan, and Lily Parr, the first professional English Women’s footballer. It was poignant to be able to hold the final games of each in Aldershot with Channing’s parents there to present the trophy for the first time.

In addition, there was excellent progress throughout the Refereeing fraternity through recruitment, retention, conversion, and progression involving over 200 officials. Of these 38 were promoted during the season whilst a further 43 were recruited.

To all our participants- players, referees, coaches, and administrators- a sincere thank you!

We also achieved the Football Association Equality Foundation Standard and are now looking to working towards the Preliminary Standard.

It has also been a transitional period for our Association. As we concluded season 2021/22, we closed on the involvement of the lynchpin of Army Football in the 21<sup>st</sup> Century. Our Secretary, Major Billy Thomson, retired in August 2022 after a remarkable 21 years in post. The gratitude I feel personally, and I know the Army game too holds no bounds, thank you and fair winds on a remarkable commitment and dedication which deservedly saw the award of a BEM during HM The Queen’s Jubilee Year. Billy’s replacement is Graham Brookland who has assisted him for the last 15 years. We also welcomed Major Steve Clout to the HQ team.

A formal welcome is provided to my replacement Brigadier Andrew Cox MBE. It was also pleasing to report that the new Chief of the General Staff, Gen Sir Patrick Sanders, accepted the position of the President of the Army FA. This was also my final season as Chair of Army Football as I left the Army at the end of 2022. After playing, coaching, and managing across over 30 years of service to both Royal Signals and the Army FA I am sure there are some who would say there should be thanks and praise heading in my direction. My simple, footballers, view is that this should not be the case at all – it goes the other way and in spades. It is impossible for me to quantify what football in the Army has given me over those years. From first playing in Sandhurst, to playing at every unit thereafter, so many times for Army Crusaders and to making sure a ball was packed on every operational tour and exercise, football has been at the very heart of the most enjoyable times of my Army service. It is The Soldiers’ Game, and this soldier has been very proud to be a very small part of it. And finally, as it my last chance to say it....COYS!

**Brigadier Niall Stokoe OBE**

***Retired Chairman Army Football***

THE ARMY FOOTBALL ASSOCIATION

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**Independent Examiner's Report to the members of the Army Football Association  
for the year ended 30 June 2022**

I report to the charity trustees on my examination of the company's accounts for the year ended 30 June 2022

**Responsibilities and basis of report**

As the charity's trustees of the company (who are also the directors of the company for the purpose 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 the charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination, I have followed all the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

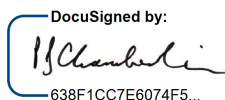
**Independent examiner's statement**

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

- the 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 the requirements 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 (FRS 102)..

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.

DocuSigned by:  
  
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Paul Chamberlain FCA, DChA  
Elm House, Tanshire Park  
Elstead, Godalming  
Surrey GU8 6LB

17 March 2023  
..... 2023

## THE ARMY FOOTBALL ASSOCIATION

**Statement of Financial Activities  
(Income and Expenditure Account)  
for the year ended 30 June 2022**

	Note	Unrestricted		Restricted	Total Funds	
		General	Designated	Funds	Year ended 30.6.2022	Year ended 30.6.2021
		£	£	£	£	£
<b>Incoming resources</b>						
Resources from generated funds						
Voluntary income	2(a)	59,200			59,200	53,918
Activities for generating funds	2(b)	53,000			53,000	43,000
Income from investments	2(c)	10,872			10,872	10,373
Income from charitable activities	2(d)	46,520	0	97,459	143,979	96,977
<b>Total incoming resources</b>		<u>169,592</u>	<u>0</u>	<u>97,459</u>	<u>267,051</u>	<u>204,268</u>
<b>Resources expended</b>						
Costs of generating funds						
Fund-raising costs	3(a)	4,053			4,053	2,651
Charitable activities	3(b)	134,899	0	99,556	234,455	135,546
Management and administration	3(c)	16,748			16,748	16,410
Governance costs	3(d)	3,360			3,360	3,156
<b>Total resources expended</b>		<u>159,060</u>	<u>0</u>	<u>99,556</u>	<u>258,616</u>	<u>157,763</u>
<b>Net incoming/ (outgoing) resources</b>		10,532	0	(2,097)	8,435	46,505
<b>Other recognised gains and losses</b>						
Gain/(loss) on investments	4	(22,797)			(22,797)	39,054
<b>Transfer between funds</b>	10,11	(7,493)	5,000	2,493	0	0
<b>Net movement of funds</b>		<u>(19,758)</u>	<u>5,000</u>	<u>396</u>	<u>(14,362)</u>	<u>85,559</u>
Balances brought forward		632,996	50,000	5,294	688,290	602,731
<b>Balances carried forward</b>		<u>613,238</u>	<u>55,000</u>	<u>5,690</u>	<u>673,928</u>	<u>688,290</u>

All the above amounts relate to continuing activities.

There were no recognised gains or losses other than the net movement of funds for the financial periods shown above.

The notes on pages 9 to 13 form part of these financial statements.

## THE ARMY FOOTBALL ASSOCIATION

**Balance sheet**

as at 30 June 2022

	Notes	30.6.2022		30.6.2021	
		£	£	£	£
<b>Fixed assets</b>					
Fixed Assets	5	252,298		268,066	
Investments	6	<u>287,407</u>		<u>310,204</u>	
			539,705		578,270
<b>Current assets</b>					
Debtors	7	52,092		5,000	
Cash at bank and in hand		<u>88,097</u>		<u>155,376</u>	
		140,189		160,376	
<b>Creditors: amounts becoming due and payable within one year</b>	8	<u>5,966</u>		<u>50,356</u>	
		5,966		50,356	
<b>Net current assets</b>			134,223		110,020
<b>Total assets</b>			<u>673,928</u>		<u>688,290</u>
<b>Funds</b>					
General Fund	9		613,238		632,996
Designated Fund	10		55,000		50,000
Restricted	11		<u>5,690</u>		<u>5,294</u>
			<u>673,928</u>		<u>688,290</u>

For the year ended 30 June 2022 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies. Members have not required the company to obtain an audit in accordance with Section 476 of the Companies Act 2006

The Directors acknowledge their responsibility for

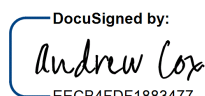
Ensuring the company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006 and

Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its financial activity for the financial year, in accordance with the requirements of Sections 394 and 395, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the Companies Act 2006 small company's regime

The notes on pages 9 to 13 form part of these financial statements.

Approved by the Board on .....17 March 2023.....2023

DocuSigned by:  
  
 EECB4FDF188347Z.....  
**Chairman - Brigadier Andrew Cox**

# THE ARMY FOOTBALL ASSOCIATION

## **Notes to the financial statements for the year ended 30 June 2022**

The Army Football Association is a Company Limited by Guarantee, registered in England and Wales with registration number 7797047. Its registered office is Mackenzie Building Fox Lines, Queens Avenue, Aldershot, Hampshire, GU11 2LB.

### **1 a) Accounting convention**

The financial statements have been prepared under the Companies Act 2006 as 'Companies Act' accounts on the historical cost convention in accordance with applicable Accounting and Financial Reporting Standard 102 and the Charities SORP 2005, having regard to the substance of transactions and arrangements in accordance with generally accepted principles or practice.

### **b) Funds**

Unrestricted funds represent the General and Designated funds of the Association that are not subject to any restriction regarding their use and are available for application on the general purposes of the Association.

Restricted funds are those which are subject to a specific restriction as to their use, imposed by the donors.

### **c) Income**

All incoming resources are included in the statement of financial activities when the charity is entitled to income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated goods and services and facilities are included at the value to the charity where it can be quantified. The value of services provided by volunteers has not been included.

### **d) Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Some items of expenditure include VAT which cannot be recovered, and the VAT is reported as part of the expenditure to which it relates.

Cost of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### **e) Tangible fixed assets and depreciation**

Depreciation is calculated to write off the cost of tangible fixed assets over their expected useful lives using the following rates:

Leasehold property - over the length of the lease.  
Equipment - 25% on the straight line basis.

### **f) Going concern**

The accounts have been produced on the basis that the Association is considered to be a going concern.

## THE ARMY FOOTBALL ASSOCIATION

Notes to the financial statements  
for the year ended 30 June 2022

	Unrestricted	Restricted	Total Funds	
	Funds	Funds	Year ended 30 June 2022	Year ended 30 June 2021
<b>2 Incoming resources</b>	£	£	£	£
<b>(a) Voluntary income</b>				
ASCB Grants Received	44,521		44,521	34,320
FA Grants Received	14,679		14,679	19,598
	<u>59,200</u>	<u>0</u>	<u>59,200</u>	<u>53,918</u>
<b>(b) Activities for generating funds</b>				
Sponsorship	53,000		53,000	43,000
	<u>53,000</u>	<u>0</u>	<u>53,000</u>	<u>43,000</u>
<b>(c) Income from investments</b>				
Investment income	10,838		10,838	10,364
Bank interest receivable	34		34	9
	<u>10,872</u>	<u></u>	<u>10,872</u>	<u>10,373</u>
<b>(d) Income from charitable activities</b>				
Football Tours	14,100		14,100	0
Coach development	1,280		1,280	3,166
Referee development	20,342		20,342	3,706
FA staff costs grants		89,099	89,099	86,445
Wembley/FA Cup receipts		8,360	8,360	0
FA safeguarding grant		0	0	0
Game of Remembrance	0		0	0
Sundry income	10,798		10,798	3,660
	<u>46,520</u>	<u>97,459</u>	<u>143,979</u>	<u>96,977</u>

## THE ARMY FOOTBALL ASSOCIATION

Notes to the financial statements  
for the year ended 30 June 2022

	Unrestricted	Restricted	Total Funds	
	Funds	Funds	Year ended 30 June 2022	Year ended 30 June 2021
	£	£	£	£
<b>3 Outgoing resources</b>				
<b>(a) Fund raising costs</b>				
Marketing/promotions	4,053		4,053	2,651
	<u>4,053</u>	<u>0</u>	<u>4,053</u>	<u>2,651</u>
<b>(b) Charitable activities</b>				
Events/festivals	25,289		25,289	1,492
Game of Remembrance	0		0	0
Grants awarded	15,390		15,390	7,855
Training Courses Funded	34,830		34,830	24,697
Staff costs		96,886	96,886	95,156
Wembley/FA Cup tickets		2,670	2,670	0
Awards presented	9,886		9,886	896
Tours Funded	49,504		49,504	5,450
Safeguarding activities	0	0	0	0
	<u>134,899</u>	<u>99,556</u>	<u>234,455</u>	<u>135,546</u>
<b>(c) Management and administration</b>				
Charity running costs	980		980	359
Depreciation	15,768		15,768	15,768
Sundry expenses	0		0	283
	<u>16,748</u>	<u>0</u>	<u>16,748</u>	<u>16,410</u>
<b>(d) Governance costs</b>				
Independent Examiner's Fees	3,360		3,360	3,156
	<u>3,360</u>	<u>0</u>	<u>3,360</u>	<u>3,156</u>
<b>4 Gains/(Losses) on investments</b>				
Unrealised (loss)/gain on revaluation of investments	(22,797)	0	(22,797)	39,054
	<u>(22,797)</u>	<u>0</u>	<u>(22,797)</u>	<u>39,054</u>

## THE ARMY FOOTBALL ASSOCIATION

**Notes to the financial statements  
for the year ended 30 June 2022**

<b>5 Tangible fixed assets</b>	<b>Leasehold Property £</b>	<b>Equipment</b>	<b>Total £</b>
<b>Cost</b>			
At 1 July 2021	394,210	7,468	401,678
Additions			0
Disposals			0
At 30 June 2022	<u>394,210</u>	<u>7,468</u>	<u>401,678</u>
<b>Depreciation</b>			
At 1 July 2021	(126,144)	(7,468)	(133,612)
Charge for year	(15,768)	0	(15,768)
Disposals			0
At 30 June 2022	<u>(141,912)</u>	<u>(7,468)</u>	<u>(149,380)</u>
<b>Net book values</b>			
At 30 June 2022	<u>252,298</u>	<u>0</u>	<u>252,298</u>
At 30 June 2021	<u>268,066</u>	<u>0</u>	<u>268,066</u>
<b>6 Investments</b>			
Market value at beginning of period			310,204
New investments			
Unrealised (loss)/gain in the period			<u>(22,797)</u>
Market value at end of period			<u>287,407</u>
Historical cost (value when introduced into the charity)			<u>218,420</u>
Investments comprising more than 5% of the portfolio were as follows:			
	<b>%</b>		<b>£</b>
M&G Charifund Income Fund	9%		26,689
BlackRock Common Investment Fund	91%		<u>260,718</u>
			<u>287,407</u>
<b>7 Debtors</b>			
Other debtors	<u>52,092</u>		<u>5,000</u>
<b>8 Creditors</b>			
<b>Amounts becoming due and payable within one year:</b>			
Accruals and other creditors	<u>5,966</u>		<u>50,356</u>

## THE ARMY FOOTBALL ASSOCIATION

### Notes to the financial statements for the year ended 30 June 2022

9 Analysis of funds	Unrestricted		Restricted	Total
	General	Designated	Funds	
	£		£	£
Fixed assets	252,298			252,298
Investments	287,407			287,407
Current assets	79,499	55,000	5690	140,189
Total liabilities	(5,966)			(5,966)
	<u>613,238</u>	<u>55,000</u>	<u>5690</u>	<u>673,928</u>

10 Designated funds	At	Incoming	Outgoing	Transfers	At
	1 July	resources	resources	from/(to)	30 June
	2021			Unrestricted	2022
	£	£	£	£	£
Football Development Centre	50,000	0	0	5,000	55,000
	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>55,000</u>

The designated fund consists of funds which have been reserved by the Trustees for the benefit of the Football Development Centre and for external grants

11 Restricted funds	At	Incoming	Outgoing	Transfers	At
	1 July	resources	resources	from/(to)	30 June
	2021			Unrestricted	2022
	£	£	£	£	£
FA staff costs	5,294	89,099	(96,886)	2,493	0
Wembley/FA Cup	0	8,360	(2,670)	0	5,690
	<u>5,294</u>	<u>97,459</u>	<u>(99,556)</u>	<u>2,493</u>	<u>5,690</u>

Grants are received from the FA in respect of staff costs and safeguarding activities and are used only for these purposes.

Ticket money is collected for the purpose of attendance at Wembley and FA Cup matches and is held in trust for that purpose, being treated as a restricted fund.

### 12 Employment costs

3 staff are employed by the charity (2021: 3) and their costs are primarily covered by the Football Association.

Total costs for the year were £96,886;  
no employee earned in excess of £50,000.

No Trustee received any remuneration during the period. Minor reimbursements of expenses incurred on behalf of the charity were made as authorised.

### 13 Controlling interest

The trustees consider no entity to have a controlling interest in the charity.

The Army Football association registered on 4 October 2011 as a private company limited by guarantee exempt under section 60. It registered as a charity on 27 October 2011, with the governing document being the company memorandum and articles.

## THE ARMY FOOTBALL ASSOCIATION

## Income and Expenditure Account for the year ended 30 June 2022

	2022	2,021		2022	2021
<b>Incoming resources</b>			<b>Resources expended</b>		
<u><b>Voluntary income</b></u>			<u><b>Fund-raising and costs of generating funds</b></u>		
<b>ASCB Grants Received</b>			Marketing/promotions	4,052.50	2,650.75
ASCB Equipment Grant	5,094	4,321		4,052.50	2,650.75
ASCB Admin Grant	39,427	30,000	<u><b>Charitable activities</b></u>		
ASCB Store Grant	0	0	<b>Events/Festivals</b>		
<b>FA Grants Received</b>			Game of Remembrance	<b>0.00</b>	0.00
Referees - FA Development Grants			Army Reserve Armed Forces Day	3,607.65	0.00
Coach/Development - FA Development Grant	6,108	5,761	Cup Finals, Aside & Cup Winners Cup	11,541.17	1,491.65
FA Admin Grant	0	0	IS All Teams Match Costs/Promotions	10,140.07	0.00
FA Community Grant			<b>Tours</b>		
FA Marketing/Promotions Grant	8,570	13,837	Rep Team Strips to include Embroidery	9,199.50	0.00
ASL - Men Gibraltar	0	0	Rep Team Equip - Ball, Cones, Bibs etc	694.16	0.00
	59,200	53,918	Rep Teams Match Exp/Garretts/Laundry/ETC	10,621.20	741.63
<u><b>Activities for generating funds</b></u>			Rep Teams Player Packs	9,633.30	416.85
Sponsorship - Teams	53,000	43,000	Inter Service Preparations		
Sponsorship Trinity	0	0	Crusaders - Match Exp/Kit & Equip etc	2,372.11	0.00
Sponsorship (MooD)	0	0	Army Reserve Tour - Cyprus	16,984.02	0.00
	53,000	43,000	Women's Inter Corps		
<b>Income from investments</b>			Masters Tour - 2019	0.00	0.00
Investment Interest	10,872	10,373	Germany 2017		
Realised Gain	0	0	Other tours	0.00	0.00
	10,872	10,373	Community Engagement	0.00	225.01
<b>Income from charitable activities</b>			Germany 2019	0.00	0.00
Discipline	10,798	1,652	President's Dinners	0.00	0.00
Referees - Registration, Courses, Kit, Dinner etc	20,342	3,706	2017 Roadshow	0.00	0.00
Coach Development - Courses/Misc	1,280	3,166	2018 Roadshow	0.00	0.00
Team Affiliation	0	0	Unit Football	0.00	0.00
Army Cup Entry	0	0	Men's Football - Rep/Corps/Unit	0.00	1,084.47
Army Reserve Tour Cyprus	14,100	0	Women's Football - Rep/Corps/Unit	0.00	2,982.41
Wembley Admin & ticket costs	8,360	0	Defence Engagement	0.00	0.00
Game of Remembrance	<b>0</b>	<b>0</b>	<b>Grants</b>		
Other income	0	2,008	FA Grant - Coach/Development	0.00	0.00
	54,880	10,532	UKAFFA Grant	1,000.00	1,000.00
<b>Unrealised gain/(loss) on investments</b>	<b>(22,796)</b>	39,054	ASCB Equip Grant	5,094.17	4,320.48
			Cyprus Football Grant	0.00	0.00
			ASCB Store Grant	0.00	0.00
			Charitable Donations		
			General Football Grant	1,189.62	500.00
			<b>Training and development</b>		
			Coach/Development - Courses/Misc	11,116.10	1,347.53
			Referees - Misc	5,932.87	7,768.21
			Referee - Volunteer	0.00	0.00
			Reserves - Admin/Match/Packs/Equip	8,106.23	1,133.85
			Football Development Centre Running Costs	3,080.12	2,861.61
			Football Development (Coach Assoc & Days)		
			Grass Roots Grants (Coach Development)	0.00	900.00
			Match Supp/ Team Building		
			ASCB Admin Grant -Office/Post/Mtgs & Conf/Trg/Ins	14,700.87	12,720.32
			Presentations/Ties/Caps/Colours/Awards	9,885.47	895.98
			Seminar	0.00	0.00
				134,898.63	40,390.00
			<u><b>Management and administration</b></u>		
			Charitable status - running costs	<b>980.20</b>	358.60
			Wembley admin and ticket costs	8,360.00	0.00
			Other Costs	0.00	0.00
			Trustee costs	0.00	283.00
			FA Admin Grant/Mob Phone/IT	0.00	0.00
			Depreciation	15,768.00	15,768.00
				25,108.20	16,409.60
			<b>Governance costs</b>		
			Independent examination	3,360.00	3,156.00
				3,360.00	3,156.00
	155,155	156,877		167,419.33	62,606.35
<b>General (deficit)/surplus for the year to 30 June 2022</b>	<b>(12,265)</b>	<b>94,271</b>			
Movement on Restricted funds	(2,097)	(8,711)			
<b>Total (deficit)/surplus for the year to 30 June 2022</b>	<b>(14,362)</b>	<b>85,560</b>			

**THE ARMY FOOTBALL ASSOCIATION**

England & Wales - Charity number 1144459

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# Accounts

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**Company Number:** 7797047

**Registered Charity Number:** 1144459

**REPORT and ACCOUNTS**

**FOR THE YEAR ENDED 30 JUNE 2021**

**FOR**

**THE ARMY FOOTBALL ASSOCIATION**

**(Limited by guarantee)**



**ARMY**  
**FOOTBALL**

**Chamberlains**  
**Chartered Accountants**

**Elm House, Tanshire Park**  
**Shackleford Road**  
**Elstead, Godalming**  
**Surrey GU8 6LB**

## THE ARMY FOOTBALL ASSOCIATION

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## THE ARMY FOOTBALL ASSOCIATION

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### **ANNUAL REPORT and ACCOUNTS For the Year Ended 30 June 2021**

#### *LEGAL AND ADMINISTRATIVE INFORMATION*

##### **Name and Registered Number of Charity**

The Army Football Association is registered as a charity with the Charities Commission on 27 October 2011 – registered number 1144459. It previously registered as a company limited by guarantee – number 7797047 – on 4 October 2011.

The Association is governed by the Memorandum and Articles as registered at Companies House.

##### **Organisation**

The Association is managed by its Trustees, who act as Directors for statutory company purposes. Trustees are elected or co-opted to serve for a period of three years and are then eligible for re-election. The Trustees who served during the period ended 30 June 2021, were as follows:

##### **Trustees:**

Brigadier Niall Stokoe (Chairman)  
Colonel Colin Francis  
Colonel Dave Jones  
Colonel Neil Blenkinsop  
Lt Colonel Chloe Plimmer-Sayce  
Lt Colonel Jim Fallon  
Lt Colonel Alex Atherton  
Major Fiona Rogers  
Major Nigel Bamford  
Mr John Taylor

Prospective trustees are given an introduction to the work of the charity and information on the role of trustee and charity law.

##### **Contact Details**

###### ***Registered Office***

Mackenzies Building, Fox Lines  
Queens Avenue  
Aldershot  
Hampshire GU11 2LB

***Company Secretary and primary contact*** – Major William Thomson

## THE ARMY FOOTBALL ASSOCIATION

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### **Principal Activities and Objectives**

The principal objectives of the charity are to provide and organise facilities of the Army to encourage participation in the sport of football by active and former personnel, including the Army Reserves. It is considered that this will in turn contribute to the morale and fitness of the Army as a whole. The financial results for the period are set out in the Statement of Financial Activities on page 6 of these financial statements.

The Football Development Centre, which was built in year ending 30 June 2014, continues to act as an approved centre to deliver Coach Education, and is registered with the Governing Body (The FA) for this purpose. It also provides office space for three personnel and is used as a conference/meeting facility. The Association has continued to support football through the Army, including the Army Reserve.

### **Chairman's Report – "The Soldiers' Game"**

Football continues to be played competitively throughout the Army and this is fantastic. It is 'The Soldier's Game', going from strength to strength at Unit level and is enjoyed by all ranks at various levels of competition throughout the season.

2020/21 was a unique season for Army Football as it was throughout the country. That we were able to continue to play through the turbulence, was due to the efforts of so many servants of the game. This, therefore, is my heartfelt thanks to all of you involved in making that so; to our Board, Sponsors, the Army Sport Control Board (ASCB) and volunteers & the staff at the Army FA who have kept the flame of 'The Soldiers' Game' alive, during this tumultuous season; indeed, since the original Covid-19 lockdown of March 2020.

Participation in football within the Army remained stable, which is remarkable when taking into consideration varying military commitments. At the start of season 2020/21 we had 185 affiliated regiments and 40 affiliated Women's teams. The Army Challenge Major Units Cup had 81 entrants with an additional 19 teams entering the Minor Units Cup. There were also 24 entrants in the Army Reserve Cup and 168 small sided teams were also registered.

During the season we were able to complete the Women's Edwards' and Reserve Cup and. The Massey League, with the latter in a cleverly revised format to enable this. All down to the flexibility and commitment of volunteers and the burning desire to play and compete.

Retention of Referees remained a challenge in addition to the recruitment of new officials post Covid-19. A stringent basic course calendar during 2020/21 opened the opportunities for recruitment to meet the targets and expectations of the Football Association criteria. In total approaching 200 referees were registered including four females, one a Level 5. Promotions included a further official promoted to the Football League with an encouraging number of Level 3s with the potential to progress.

The work of the Army FA has also included a sharpened focus on Diversity and Inclusion; more particularly what we in the Army FA can do to ensure we are truly inclusive at every level of the game. Our new D&I Trustee on the board has conducted an audit to shine a light on how we operate and how we could become more inclusive in the future. As this report is published, we await confirmation that we have gained the Foundation Level of the Equality in Sport Qualification, the start of our journey to demonstrate how the Army FA puts D&I into our everyday actions. We will continue to look for opportunities to engage with minority groups within the Army and in the community with plans for a Rainbow laces campaign in conjunction with the Army LGBT Network later this year.

During the season the Chair of Trustees introduced a coin to recognise an individual's contribution to Army Football, from unit sport up to Army level. It was to recognise those who have continually or exceptionally gone above and beyond in their role in support and/or delivery of football in the Army (in his words 'about the kit manager and grounds people') The Coin award is open to all serving Army Personnel (both Regular and Reserve) and civilians involved in the delivery or support of Football.

Our accounts show we are in a very healthy position and we are extremely grateful to our Sponsors and the Army Sport Control Board for their continued support, during these Covid years. It is our intention for the wider benefit of Army Football to use this healthy position, for the well-being and support of all Representative Teams/match officials, Football Development and CPD events.

We will continue, where possible to attract new sponsorship, as this will benefit the long-term financial health of the game, funding and offsetting those areas that will be affected by the loss of income from the delivery of coaching course and FA grants.

We should note though that the future financial picture is tighter, hence the pursuit of sponsors. The Football Association restructured Football Development courses moving level 1 and UEFA C (latterly known as level 2) on line. This has seen a substantial drop in income to Army Football. The Football Association has also cut their annual budget. Rest assured though that we are healthy, and I continue to monitor our current and work towards surety in our future financial position.

Meeting with the Army FA team and the Football Association (FA) in recent months we have laid out our plans for the coming three seasons. In it we sought to underline our desire to continue to uphold and, where required, improve the standards that make football an exemplary sport across the Army. I am pleased to say it landed well and we secured the support and funding required to meet our aims for this period.

During this meeting I was required to outline my intent, and this is my finapoint. In essence it was about professionalism. That professional approach to the organisation of the game from unit level to Representative to underlining affiliations and player registrations which are key to FA requirements and the continued development of our coaching and refereeing staff, ensuring that they are supported and mentored through their qualification levels. Finally, that professional approach to match day; where, as I communicated to the FA, our values & standards, and the competitive edge we all possess combine to deliver the teamwork, the selflessness and effort that make The Soldiers' Game and the family surrounding it such a joy to be part of.

**Brigadier Niall Stokoe OBE**

***Chairman Army Football***

Further details, together with much else of interest and many colour photos, may be found on the website of our excellent Annual Review for 20/21- <a href="https://en.calameo.com/read/00123023588149bfaa567?authid=80ZJWrhXRHnY">https://en.calameo.com/read/00123023588149bfaa567?authid=80ZJWrhXRHnY</a>
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## Public Benefit

The objectives of the charity are for the benefit of the Army and hence for the benefit of the wider public and the Trustees have therefore complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the Charity Commission guidance published in this respect.

## Reserves Level Policy

The Trustees having considered a number of issues and feel the aim of the charity is to have sufficient reserves excluding those represented by fixed assets, to cover the normal operation costs for one to two years. The Trustees have designated certain funds to provide for the replacement or refurbishment of the Football Development Centre at the end of its useful life.

## Risk Management

The Board reviews regularly the risks associated with the operations currently being carried out and feel the systems in place are operating successfully at present.

## Directors' (Trustees') Responsibilities

Company law requires the Trustees as directors to prepare financial statements as 'Companies Act' accounts for each financial year to give a true and fair view of the state of affairs of the company and of its income surplus/deficit for the period. In preparing the financial statements the directors are required to:

- To select the most suitable accounting policies and then apply them consistently
- Make judgements and estimates that they consider reasonable and prudent
- Disclose and explain any departure from Companies Act accounting principles
- Prepare the financial statements on a 'going concern' basis unless it is inappropriate to presume that the charity will continue to operate.

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

So far as the directors are aware, they have each taken steps that they ought to have taken in order to make themselves aware that the accounts reflect the correct financial position.

This annual report was approved by the Trustees on 03 March 2022  
..... 2022

On behalf of the board

DocuSigned by:  
*William Thomson*  
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**Secretary - Major William Thomson**

THE ARMY FOOTBALL ASSOCIATION

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**Independent Examiner's Report to the members of the Army Football Association  
for the year ended 30 June 2021**

I report to the charity trustees on my examination of the company's accounts for the year ended 30 June 2021

**Responsibilities and basis of report**

As the charity's trustees of the company (who are also the directors of the company for the purpose 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 the charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination, I have followed all the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.


**Independent examiner's statement**

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

- the 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 the requirements 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 (FRS 102)..

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.

DocuSigned by:  
  
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Paul Chamberlain FCA, DChA  
Elm House, Tanshire Park  
Elstead, Godalming  
Surrey GU8 6LB

03 March 2022  
..... 2022

## THE ARMY FOOTBALL ASSOCIATION

**Statement of Financial Activities  
(Income and Expenditure Account)  
for the year ended 30 June 2021**

	Note	Unrestricted		Restricted	Total Funds	
		General	Designated	Funds	Year ended 30.6.2021	Year ended 30.6.2020
		£	£	£	£	£
<b>Incoming resources</b>						
Resources from generated funds						
Voluntary income	2(a)	53,918			53,918	39,014
Activities for generating funds	2(b)	43,000			43,000	53,000
Income from investments	2(c)	10,373			10,373	10,624
Income from charitable activities	2(d)	10,532		86,445	96,977	152,370
<b>Total incoming resources</b>		<u>117,823</u>	<u>0</u>	<u>86,445</u>	<u>204,268</u>	<u>255,008</u>
<b>Resources expended</b>						
Costs of generating funds						
Fund-raising costs	3(a)	2,651			2,651	2,788
Charitable activities	3(b)	40,390		95,156	135,546	262,745
Management and administration	3(c)	16,410			16,410	20,110
Governance costs	3(d)	3,156			3,156	3,060
<b>Total resources expended</b>		<u>62,607</u>	<u>0</u>	<u>95,156</u>	<u>157,763</u>	<u>288,703</u>
<b>Net incoming/ (outgoing) resources</b>		55,216		(8,711)	46,505	(33,695)
<b>Other recognised gains and losses</b>						
Gain/(loss) on investments	4	39,054			39,054	(6,250)
<b>Transfer between funds</b>	10	(5,000)	5,000			
<b>Net movement of funds</b>		<u>89,270</u>	<u>5,000</u>	<u>(8,711)</u>	<u>85,559</u>	<u>(39,945)</u>
Balances brought forward		543,726	45,000	14,005	602,731	642,676
<b>Balances carried forward</b>		<u>632,996</u>	<u>50,000</u>	<u>5,294</u>	<u>688,290</u>	<u>602,731</u>

All the above amounts relate to continuing activities.

There were no recognised gains or losses other than the net movement of funds for the financial periods shown above.

The notes on pages 9 to 13 form part of these financial statements.

## THE ARMY FOOTBALL ASSOCIATION

**Balance sheet**

as at 30 June 2021

	Notes	30.6.2021		30.6.2020	
		£	£	£	£
<b>Fixed assets</b>					
Fixed Assets	5	268,066		283,834	
Investments	6	<u>310,204</u>		<u>271,150</u>	
			578,270		554,984
<b>Current assets</b>					
Debtors	7	5,000		35,085	
Cash at bank and in hand		<u>155,376</u>		<u>62,162</u>	
		160,376		97,247	
<b>Creditors: amounts becoming due and payable within one year</b>	8	<u>50,356</u>		<u>49,500</u>	
		50,356		49,500	
<b>Net current assets</b>			110,020		47,747
<b>Total assets</b>			<u>688,290</u>		<u>602,731</u>
<b>Funds</b>					
General Fund	9		632,996		543,726
Designated Fund	10		50,000		45,000
Restricted	11		<u>5,294</u>		<u>14,005</u>
			<u>688,290</u>		<u>602,731</u>

For the year ended 30 June 2021 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies. Members have not required the company to obtain an audit in accordance with Section 476 of the Companies Act 2006

The Directors acknowledge their responsibility for


Ensuring the company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006 and

Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its financial activity for the financial year, in accordance with the requirements of Sections 394 and 395, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the Companies Act 2006 small company's regime

The notes on pages 9 to 13 form part of these financial statements.

Approved by the Board on 03 March 2022.....2022

DocuSigned by:  
  
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**Chairman - Brigadier Niall Stokoe**

## THE ARMY FOOTBALL ASSOCIATION

### Notes to the financial statements for the year ended 30 June 2021

The Army Football Association is a Company Limited by Guarantee, registered in England and Wales with registration number 7797047. Its registered office is Mackenzie Building Fox Lines, Queens Avenue, Aldershot, Hampshire, GU11 2LB.

#### 1 a) Accounting convention

The financial statements have been prepared under the Companies Act 2006 as 'Companies Act' accounts on the historical cost convention in accordance with applicable Accounting and Financial Reporting Standard 102 and the Charities SORP 2005, having regard to the substance of transactions and arrangements in accordance with generally accepted principles or practice.

#### b) Funds

Unrestricted funds represent the General and Designated funds of the Association that are not subject to any restriction regarding their use and are available for application on the general purposes of the Association.

Restricted funds are those which are subject to a specific restriction as to their use, imposed by the donors.

#### c) Income

All incoming resources are included in the statement of financial activities when the charity is entitled to income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated goods and services and facilities are included at the value to the charity where it can be quantified. The value of services provided by volunteers has not been included.

#### d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Some items of expenditure include VAT which cannot be recovered, and the VAT is reported as part of the expenditure to which it relates.

Cost of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### e) Tangible fixed assets and depreciation

Depreciation is calculated to write off the cost of tangible fixed assets over their expected useful lives using the following rates:

Leasehold property - over the length of the lease.

Equipment - 25% on the straight line basis.

#### f) Going concern

The accounts have been produced on the basis that the Association is considered to be a going concern.

## THE ARMY FOOTBALL ASSOCIATION

Notes to the financial statements  
for the year ended 30 June 2021

	Unrestricted Funds	Restricted Funds	Total Funds	
			Year ended 30 June 2021	Year ended 30 June 2020
2 Incoming resources	£	£	£	£
<b>(a) Voluntary income</b>				
ASCB Grants Received	34,320		34,320	26,000
FA Grants Received	19,598		19,598	13,014
	<u>53,918</u>	<u>0</u>	<u>53,918</u>	<u>39,014</u>
<b>(b) Activities for generating funds</b>				
Sponsorship	43,000		43,000	53,000
	<u>43,000</u>	<u>0</u>	<u>43,000</u>	<u>53,000</u>
<b>(c) Income from investments</b>				
Investment income	10,364		10,364	10,534
Bank interest receivable	9		9	90
	<u>10,373</u>	<u>0</u>	<u>10,373</u>	<u>10,624</u>
<b>(d) Income from charitable activities</b>				
Football Tours				
Coach development	3,166		3,166	23,703
Referee development	3,706		3,706	13,473
FA staff costs grants		86,445	86,445	90,200
Wembley/FA Cup receipts				3,428
FA safeguarding grant				6,000
Game of Remembrance				3,500
Sundry income	3,660		3,660	12,066
	<u>10,532</u>	<u>86,445</u>	<u>96,977</u>	<u>152,370</u>

## THE ARMY FOOTBALL ASSOCIATION

Notes to the financial statements  
for the year ended 30 June 2021

	Unrestricted Funds	Restricted Funds	Total Funds	
			Year ended 30 June 2021	Year ended 30 June 2020
	£	£	£	£
<b>3 Outgoing resources</b>				
<b>(a) Fund raising costs</b>				
Marketing/promotions	2,651		2,651	2,788
	<u>2,651</u>	<u>0</u>	<u>2,651</u>	<u>2,788</u>
<b>(b) Charitable activities</b>				
Events/festivals	1,492		1,492	1,825
Game of Remembrance				65,250
Grants awarded	7,855		7,855	15,595
Training Courses Funded	24,697		24,697	51,972
Staff costs		95,156	95,156	76,568
Wembley/FA Cup tickets				3,828
Awards presented	896		896	836
Tours Funded	5,450		5,450	31,168
Safeguarding activities				15,703
	<u>40,390</u>	<u>95,156</u>	<u>135,546</u>	<u>262,745</u>
<b>(c) Management and administration</b>				
Charity running costs	359		359	2,757
Depreciation	15,768		15,768	15,768
Sundry expenses	283		283	1,585
	<u>16,410</u>	<u>0</u>	<u>16,410</u>	<u>20,110</u>
<b>(d) Governance costs</b>				
Independent Examiner's Fees	3,156		3,156	3,060
	<u>3,156</u>	<u>0</u>	<u>3,156</u>	<u>3,060</u>
<b>4 Gains/(Losses) on investments</b>				
Unrealised (loss)/gain on revaluation of investments	39,054	0	39,054	(6,250)

## THE ARMY FOOTBALL ASSOCIATION

Notes to the financial statements  
for the year ended 30 June 2021

<b>5 Tangible fixed assets</b>	<b>Leasehold Property £</b>	<b>Equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 July 2020	394,210	7,468	401,678
Additions			
Disposals			
At 30 June 2021	<u>394,210</u>	<u>7,468</u>	<u>401,678</u>
<b>Depreciation</b>			
At 1 July 2020	(110,376)	(7,468)	(117,844)
Charge for year	(15,768)		(15,768)
Disposals			
At 30 June 2021	<u>(126,144)</u>	<u>(7,468)</u>	<u>(133,612)</u>
<b>Net book values</b>			
At 30 June 2021	<u>268,066</u>		<u>268,066</u>
At 30 June 2020	<u>283,834</u>		<u>283,834</u>
<b>6 Investments</b>			
Market value at beginning of period			271,150
New investments			
Unrealised (loss)/gain in the period			39,054
Market value at end of period			<u>310,204</u>
Historical cost (value when introduced into the charity)			<u>218,420</u>
Investments comprising more than 5% of the portfolio were as follows:			
		%	£
M&G Charifund Income Fund		9%	27,526
BlackRock Common Investment Fund		91%	282,678
			<u>310,204</u>
	<b>2021</b>		<b>2020</b>
			£
<b>7 Debtors</b>			
Other debtors	<u>5,000</u>		<u>35,085</u>
	<b>2021</b>		<b>2020</b>
	£		£
<b>8 Creditors</b>			
<b>Amounts becoming due and payable within one year:</b>			
Accruals and other creditors	<u>50,356</u>		<u>49,500</u>

# THE ARMY FOOTBALL ASSOCIATION

## Notes to the financial statements for the year ended 30 June 2021

9 Analysis of funds	Unrestricted		Restricted		
	General	Designated	Funds	Total	
	£	£	£	£	
Fixed assets	268,066			268,066	
Investments	310,204			310,204	
Current assets	105,082	50,000	5,294	160,376	
Total liabilities	(50,356)			(50,356)	
	<u>632,996</u>	<u>50,000</u>	<u>5,294</u>	<u>688,290</u>	

10 Designated funds	At	Incoming	Outgoing	Transfers	At
	1 July	resources	resources	from/(to)	30 June
	2020			Unrestricted	2021
	£	£	£	£	£
Football Development Centre	45,000			5,000	50,000
	<u>45,000</u>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>50,000</u>

The designated fund consists of funds which have been reserved by the Trustees for the benefit of the Football Development Centre and for external grants

11 Restricted funds	At	Incoming	Outgoing	Transfers	At
	1 July	resources	resources	from/(to)	30 June
	2020			Unrestricted	2021
	£	£	£	£	£
FA staff costs	14,005	86,445	(95,156)		5,294
Wembley/FA Cup					
	<u>14,005</u>	<u>86,445</u>	<u>(95,156)</u>	<u>0</u>	<u>5,294</u>

Grants are received from the FA in respect of staff costs and safeguarding activities and are used only for these purposes.

Ticket money is collected for the purpose of attendance at Wembley and FA Cup matches and is held in trust for that purpose, being treated as a restricted fund.

## 12 Employment costs

3 staff are employed by the charity (2020: 3) and their costs are covered by the Football Association.

Total costs for the year were £95,156;  
no employee earned in excess of £50,000.

No Trustee received any remuneration during the period. Minor reimbursements of expenses incurred on behalf of the charity were made as authorised.

## 13 Controlling interest

The trustees consider no entity to have a controlling interest in the charity.

The Army Football association registered on 4 October 2011 as a private company limited by guarantee exempt under section 60. It registered as a charity on 27 October 2011, with the governing document being the company memorandum and articles.

## THE ARMY FOOTBALL ASSOCIATION

## Income and Expenditure Account for the year ended 30 June 2021

	2021	2020		2021	2020
<b>Incoming resources</b>			<b>Resources expended</b>		
<b><u>Voluntary income</u></b>			<b><u>Fund-raising and costs of generating funds</u></b>		
<b>ASCB Grants Received</b>			Marketing/promotions	2,651	2,788
ASCB Equipment Grant	4,321	3,702		2,651	2,788
ASCB Admin Grant	30,000	22,298	<b><u>Charitable activities</u></b>		
ASCB Store Grant			<b>Events/Festivals</b>		
<b>FA Grants Received</b>			Game of Remembrance		65,250
Referees - FA Development Grants			Army Reserve Armed Forces Day		
Coach/Development - FA Development Grant	5,761	10,563	Cup Finals, Aside & Cup Winners Cup	1,492	398
FA Admin Grant		2,451	IS All Teams Match Costs/Promotions		1,062
FA Community Grant			<b>Tours</b>		
FA Marketing/Promotions Grant	13,837		Rep Team Strips to include Embroidery		4,085
ASL - Men Gibraltar			Rep Team Equip - Ball, Cones, Bibs etc		409
	53,918	39,014	Rep Teams Match Exp/Garretts/Laundry/ETC	742	3,422
<b><u>Activities for generating funds</u></b>			Rep Teams Player Packs	417	10,029
Sponsorship - Teams	43,000	53,000	Inter Service Preparations		
Sponsorship Trinity			Crusaders - Match Exp/Kit & Equip etc		2,189
Sponsorship (MooD)			Army Reserve Tour - Cyprus		
	43,000	53,000	Women's Inter Corps		
<b><u>Income from investments</u></b>			Masters Tour - 2019		
Investment Interest	10,373	10,624	Germany 2017		
Realised Gain			Other tours		
	10,373	10,624	Community Engagement	225	462
<b><u>Income from charitable activities</u></b>			Germany 2019		
Discipline	1,652	6,139	President's Dinners		365
Referees - Registration, Courses, Kit, Dinner etc	3,706	13,473	2017 Roadshow		
Coach Development - Courses/Misc	3,166	23,703	2018 Roadshow		
Team Affiliation		3,525	Unit Football		1,011
Army Cup Entry		2,350	Men's Football - Rep/Corps/Unit	1,084	5,607
Army Reserve Tour Cyprus			Women's Football - Rep/Corps/Unit	2,982	3,956
Wembley Admin		52	Defence Engagement		
Game of Remembrance		3,500	<b>Grants</b>		
Other income	2,008		FA Grant - Coach/Development		2,092
	10,532	52,742	UKAFFA Grant	1,000	2,500
<b><u>Unrealised gain/(loss) on investments</u></b>	<b>39,054</b>	<b>(6,250)</b>	ASCB Equip Grant	4,320	3,702
			Cyprus Football Grant		
			ASCB Store Grant		
			Charitable Donations		
			General Football Grant	500	
			<b>Training and development</b>		
			Coach/Development - Courses/Misc	1,348	23,988
			Referees - Misc	7,768	17,054
			Referee - Volunteer		
			Reserves - Admin/Match/Packs/Equip	1,134	6,386
			Football Development Centre Running Costs	2,862	2,321
			Football Development (Coach Assoc & Days)		
			Grass Roots Grants (Coach Development)	900	915
			Match Supp/ Team Building		
			ASCB Admin Grant -Office/Post/Mtgs & Conf/Trg/Ins	12,720	8,033
			Presentations/Ties/Caps/Colours/Awards	896	836
			Seminar		577
				40,390	166,646
			<b><u>Management and administration</u></b>		
			Charitable status - running costs	359	103
			Wembley admin and ticket costs		451
			Other Costs		933
			Trustee costs	283	201
			FA Admin Grant/Mob Phone/IT		2,654
			Depreciation	15,768	15,768
				16,410	20,110
			<b><u>Governance costs</u></b>		
			Independent examination	3,156	3,060
				3,156	3,060
	156,877	149,130			
<b>General (deficit)/surplus for the year to 30 June 2020</b>	<b>94,271</b>	<b>(43,474)</b>			
Movement on Restricted funds	(8,711)	3,529			
<b>Total (deficit)/surplus for the year to 30 June 2020</b>	<b>85,559</b>	<b>(39,945)</b>			