

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 August 2023
for
Altrincham Football Club Community
Sports Limited

Bennett Brooks & Co Ltd
Chartered Accountants
2nd Floor Fairbank House
27 Ashley Road
Altrincham
Cheshire
WA14 2DP

**Altrincham Football Club Community
Sports Limited**

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for the year ended 31 August 2023**

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**Altrincham Football Club Community
Sports Limited (Registered number: 07990575)**

**Report of the Trustees
for the year ended 31 August 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Company's main objective continues to be the promotion of community participation in healthy recreational activities. This is achieved by the provision of facilities for the education in, and playing of sport, as well as participation in other leisure activities, while also providing an 'outreach' service via qualified sports coaches.

In doing this the Charity will provide or assist in the provision of these facilities in the interests of social welfare to individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their quality of life.

In the delivery of all the Charity's activities the deliverer must ensure that they conduct the activity in such a manner that it will not reflect in a way that may be detrimental to Altrincham Football Club.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This year has been clear of any major disruptions, and the Altrincham Football Club Community Charity has continued to run or support many high quality healthy recreational activities. These have been made available to members of our community irrespective of age, gender, race, religion and level of ability.

Once again, the Charity has benefitted from grant funding received from the National League Trust, Premier League Charitable Fund, Trafford Council, Trafford Housing Trust, and the Football Foundation. Our sincere thanks go to these organisations for their continued support.

Without the previous year's interruptions to its activities, the Charity has surpassed previous year's financial turnovers, and has delivered record numbers of coaching and recreational sessions, achieving high levels of customer satisfaction.

The Charity is extremely fortunate to have outstanding staff whose expertise, loyalty, and commitment has enabled the achievement of the milestones mentioned.

FINANCIAL REVIEW

Financial position

Although it has achieved record turnover, the Charity did incur a small financial loss, and the next year it must return to profitability in a difficult environment, which will include substantial increases to Utility costs.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure. The Trustees will also set aside reserves each year to cover rolling maintenance costs and, when these have been quantified, the amount will be reclassified as restricted reserves. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Charity is a company limited by guarantee, incorporated on 14 March 2012 and registered as a charity on 30 October 2013. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

**Altrincham Football Club Community
Sports Limited (Registered number: 07990575)**

**Report of the Trustees
for the year ended 31 August 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07990575 (England and Wales)

Registered Charity number

1154394

Registered office

Altrincham Football Club
Moss Lane
Altrincham
Cheshire
WA15 8AP

Trustees

Mr S J Busby
Mr A F C Collier
Mr I P Foster (resigned 31.8.23)
Mrs S J Mackenzie
Mr G D Morris (resigned 12.9.22)
Mrs C M Nash (resigned 14.11.22)
Mrs K M Rowley
Mr G P Rowley
Mr N A C Bunce (appointed 26.6.23)
S M Kelly (appointed 13.3.23) (resigned 14.3.23)

Company Secretary

Mr N A C Bunce

Independent Examiner

Colette Lennon FCCA
Bennett Brooks & Co Ltd
Chartered Accountants
2nd Floor Fairbank House
27 Ashley Road
Altrincham
Cheshire
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Appointment of Directors

The directors are charity trustees as defined by section 177 of the Charities Act 2011. The charity may by ordinary resolution a) appoint a person who is willing to act as a director, and b) determine the rotation in which any additional directors are to retire.

Retirement of Directors

At the first annual general meeting all the directors must retire from office unless by close of the meeting the members have failed to elect sufficient directors to hold a quorate meeting of the directors. At each subsequent annual general meeting one-third of the directors, or, if their numbers are not three or a multiple of three, the nearest number to one third, must retire from office. If there is only one director he or she must retire

Approved by order of the board of trustees on 20 November 2023 and signed on its behalf by:

Mr G P Rowley - Trustee

**Independent Examiner's Report to the Trustees of
Altrincham Football Club Community
Sports Limited**

Independent examiner's report to the trustees of Altrincham Football Club Community Sports Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

Colette Lennon FCCA
The Association of Chartered Certified Accountants

Bennett Brooks & Co Ltd
Chartered Accountants
2nd Floor Fairbank House
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Cheshire
WA14 2DP

20 November 2023

**Altrincham Football Club Community
Sports Limited**

**Statement of Financial Activities
for the year ended 31 August 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		65,497	35,909	101,406	99,148
Charitable activities					
Football Activities		-	-	-	-
Sports Hall Hire		159,515	-	159,515	154,878
Events		51,504	-	51,504	55,825
Total		<u>276,516</u>	<u>35,909</u>	<u>312,425</u>	<u>309,851</u>
EXPENDITURE ON					
Raising funds		938	-	938	-
Charitable activities					
Football Activities		12,511	6	12,517	7,206
Events		272,167	34,495	306,662	302,892
Support		8,764	10	8,774	6,923
General		791	-	791	1,865
Total		<u>295,171</u>	<u>34,511</u>	<u>329,682</u>	<u>318,886</u>
NET INCOME/(EXPENDITURE)		(18,655)	1,398	(17,257)	(9,035)
RECONCILIATION OF FUNDS					
Total funds brought forward		32,946	-	32,946	41,981
TOTAL FUNDS CARRIED FORWARD		<u><u>14,291</u></u>	<u><u>1,398</u></u>	<u><u>15,689</u></u>	<u><u>32,946</u></u>

The notes form part of these financial statements

**Altrincham Football Club Community
Sports Limited (Registered number: 07990575)**

**Balance Sheet
31 August 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	6	168	-	168	348
CURRENT ASSETS					
Debtors	7	5,326	-	5,326	2,826
Cash at bank		41,913	1,399	43,312	46,720
		<u>47,239</u>	<u>1,399</u>	<u>48,638</u>	<u>49,546</u>
CREDITORS					
Amounts falling due within one year	8	(33,117)	-	(33,117)	(16,948)
NET CURRENT ASSETS		<u>14,122</u>	<u>1,399</u>	<u>15,521</u>	<u>32,598</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>14,290</u>	<u>1,399</u>	<u>15,689</u>	<u>32,946</u>
NET ASSETS		<u>14,290</u>	<u>1,399</u>	<u>15,689</u>	<u>32,946</u>
FUNDS	10				
Unrestricted funds				14,290	32,946
Restricted funds				<u>1,399</u>	<u>-</u>
TOTAL FUNDS				<u>15,689</u>	<u>32,946</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 20 November 2023 and were signed on its behalf by:

Mr G P Rowley - Trustee

The notes form part of these financial statements

**Altrincham Football Club Community
Sports Limited**

**Notes to the Financial Statements
for the year ended 31 August 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Tangible fixed assets

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

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	180	280
	<u> </u>	<u> </u>

**Altrincham Football Club Community
Sports Limited**

**Notes to the Financial Statements - continued
for the year ended 31 August 2023**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

4. STAFF COSTS

Number of Employees

The average number of employees during the year was:

	2023 Number	2022 Number
	<u>15</u>	<u>13</u>
	2023 £	2022 £
Wages and Salaries	171,448	154,320
Social Security Costs	4,441	4,591
Other Pension Costs	2,279	2,313
	<u>178,168</u>	<u>161,224</u>

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,585	95,563	99,148
Charitable activities			
Sports Hall Hire	154,878	-	154,878
Events	55,825	-	55,825
Total	<u>214,288</u>	<u>95,563</u>	<u>309,851</u>
EXPENDITURE ON			
Charitable activities			
Football Activities	-	7,206	7,206
Events	217,602	85,290	302,892
Support	3,856	3,067	6,923
General	1,865	-	1,865
Total	<u>223,323</u>	<u>95,563</u>	<u>318,886</u>
NET INCOME/(EXPENDITURE)	(9,035)	-	(9,035)
RECONCILIATION OF FUNDS			
Total funds brought forward	41,981	-	41,981

**Altrincham Football Club Community
Sports Limited**

**Notes to the Financial Statements - continued
for the year ended 31 August 2023**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>32,946</u>	<u>-</u>	<u>32,946</u>

6. TANGIBLE FIXED ASSETS

	Computer equipment £
	<u> </u>
COST	
At 1 September 2022 and 31 August 2023	7,880
	<u> </u>
DEPRECIATION	
At 1 September 2022	7,532
Charge for year	180
	<u> </u>
At 31 August 2023	7,712
	<u> </u>
NET BOOK VALUE	
At 31 August 2023	168
	<u> </u>
At 31 August 2022	348
	<u> </u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
	<u> </u>	<u> </u>
Trade debtors	4,127	1,816
Prepayments and accrued income	1,199	1,010
	<u>5,326</u>	<u>2,826</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
	<u> </u>	<u> </u>
Bank loans and overdrafts (see note 9)	-	142
Trade creditors	12,122	8,160
Social security and other taxes	3,427	1,139
Other creditors	511	807
Accruals and deferred income	17,057	6,700
	<u>33,117</u>	<u>16,948</u>

**Altrincham Football Club Community
Sports Limited**

**Notes to the Financial Statements - continued
for the year ended 31 August 2023**

9. LOANS

An analysis of the maturity of loans is given below:

	2023 £	2022 £
Amounts falling due within one year on demand:		
Bank overdrafts	-	142
	<u> </u>	<u> </u>

10. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	32,946	(18,656)	14,290
Restricted funds			
Events - Restricted	-	1,399	1,399
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>32,946</u>	<u>(17,257)</u>	<u>15,689</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	276,516	(295,172)	(18,656)
Restricted funds			
Events - Restricted	35,909	(34,510)	1,399
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>312,425</u>	<u>(329,682)</u>	<u>(17,257)</u>

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	41,981	(9,035)	32,946
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>41,981</u>	<u>(9,035)</u>	<u>32,946</u>

**Altrincham Football Club Community
Sports Limited**

**Notes to the Financial Statements - continued
for the year ended 31 August 2023**

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	214,288	(223,323)	(9,035)
Restricted funds			
Football Kits	7,206	(7,206)	-
Events - Restricted	85,290	(85,290)	-
Support Costs - Restricted	3,067	(3,067)	-
	<u>95,563</u>	<u>(95,563)</u>	<u>-</u>
TOTAL FUNDS	<u><u>309,851</u></u>	<u><u>(318,886)</u></u>	<u><u>(9,035)</u></u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.