

# HEPWORTH UNITED FOOTBALL CLUB

England & Wales · Charity number 1163904

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2015-10-09

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

## Contact

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**Address** Hepworth United Football Club  
Far Lane  
Hepworth  
Holmfirth  
HD9 1RN

**Phone** 01484 686429

**Email** [Hepworthsec@outlook.com](mailto:Hepworthsec@outlook.com)

## Activities

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**Objects:** THE OBJECT[S] OF THE CIO ARE:(A) TO ADVANCE THE AMATEUR SPORT OF ASSOCIATION FOOTBALL.(B) TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY PROVIDING FACILITIES FOR PLAYING ASSOCIATION FOOTBALL (FACILITIES MEANS LAND, BUILDINGS, EQUIPMENT AND ORGANISING FOOTBALL ACTIVITIES).(C) TO PROVIDE AND ASSIST IN PROVIDING FACILITIES FOR SPORT, RECREATION AND OTHER LEISURE TIME OCCUPATION OF PEOPLE WHO HAVE NEED OF SUCH FACILITIES BECAUSE OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.(D) TO ADVANCE THE EDUCATION OF CHILDREN AND YOUNG PEOPLE WHETHER OR NOT UNDERGOING FORMAL EDUCATION.

**Activities:** Provision of football facilities

## Classification

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

## Geography

- Kirklees

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£182,650	£200,267	-	-
2024-06-30	£151,793	£169,515	-	-
2023-06-30	£184,366	£174,874	-	-
2022-06-30	£127,461	£130,306	-	-
2021-06-30	£102,123	£87,285	-	-

## Trustees

Name	Role	Appointed
David Wood		2022-06-27
JOHN RICHARD FIELD		2015-04-01
MICHAEL WALKER		2015-04-01
PAUL WATSON		2015-04-01
ROBERT WILLIAM WRIGHT		2015-04-01

**HEPWORTH UNITED FOOTBALL CLUB**

England & Wales - Charity number 1163904

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# Accounts

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# Hepworth United Football Club

Charity number 1163904

## **Annual Report and Financial Statements** **for the year ended 30 June 2025**



# **Hepworth United Football Club**

## **Annual Report and Financial Statements for the year ended 30 June 2025**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# **Hepworth United Football Club**

## **Trustees' report for the year ended 30 June 2025**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Michael Walker	President	
Paul Watson		
David Wood	Chairman	
Robert Wright		
John Field		
Nicholas Thatcher	Treasurer (not a trustee)	

**Charity number** 1163904 Registered in England and Wales

<b>Registered and principal address</b>	<b>Bankers</b>
Far Lane	HSBC Bank
Hepworth	2 Cloth Hall Street
Holmfirth	Huddersfield
HD9 1RN	HD1 2ES

### **Independent examiner**

Alan Dodd FCCA

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### **Structure, governance and management**

The charity is a Charitable Incorporated Organisation (CIO) formed on 9 October 2015 and is governed by a CIO Association constitution.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are appointed by the members at the AGM.

# **Hepworth United Football Club**

## **Trustees' report (continued) for the year ended 30 June 2025**

### **Objectives and activities**

#### **The charity's objects**

The objects of the CIO are:

(A) to advance the amateur sport of association football.

(B) to promote community participation in healthy recreation by providing facilities for playing association football (facilities means land, buildings, equipment and organising football activities).

(C) to provide and assist in providing facilities for sport, recreation, and other leisure time occupation of people who have need of such facilities because of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life.

(D) to advance the education of children and young people whether or not undergoing formal education.

#### **The charity's main activities**

Hepworth United Football Club runs football teams for Juniors, Ladies and Men. There is now a netball team associated with the club. This group has grown over the year, particularly with the addition of juniors. There are now ten adult and junior teams playing locally.

#### **Public benefit statement**

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the provision of appropriate football coaching and facilities for our members and patrons.

#### **Achievements and performance**

##### **Open Age Update**

Our Men's' first team had another respectable season, finishing a place higher in 6th place in the Sheffield and Hallamshire County Senior League, Premier division. 6th is a solid finish in a very good league where as a relatively small club we continue to achieve above where we might expect. The season also represented a smooth transition to new first team management with Dan Robinson and Chris Kaye taking charge for the first time and doing a great job in their first year. There was some turn over of players with a few leaving to play at a higher level, but those being replaced with good additions. The first team also reached the semi finals of the cup competition and were unlucky to lose the semi final in the last minute.

The second team who compete just one division lower and provide healthy competition for first team selection, had another good season finishing 4<sup>th</sup>. Both the first and second teams are well placed for strong seasons in 2025-2026.

##### **Junior update**

In the Junior section numbers and teams remained around the 300 players in the Juniors with around 35-40 of those Girls in 3 girls teams.

In 2024-2025 we had teams represented from U6 to U18s with just one age without a team at U17s. There's only a handful of clubs in the league that have that level of team coverage.

Numbers at entry age groups of 6 and 7 were back to normal healthy levels following the covid years where numbers dipped. Russ Kaye continues to do a great job coaching in that area. The U8s were set up for their first season in competitive football and ready to go for the 2025-2026 season with 2 teams.

Subs remained the same at £160 for the season which represented good value for money. The 2024-2025 season was a better year with the weather so a lot less called off games in the season and therefore training finished on time at Easter which helped cashflow in the Junior Section

# **Hepworth United Football Club**

## **Trustees' report (continued) for the year ended 30 June 2025**

### **Achievements and performance (continued)**

In the Junior Section our U18s won the League 1 title and made it to their cup final. That's 2 successive titles for this team which is a great achievement. At U15s the team had fund raised throughout the season to support a team trip to Kenya on an educational and football trip to the Memusi foundation. Around 14 players went on the trip which was a superb experience for them.

Our challenges across the section remain training and playing facilities although at the start of next season 2025-2026 the all weather surface will be available in the area. We will as a club look to utilize this for both training in midweek and also for games on Sunday. This will come with additional costs so it was agreed at committee meeting that subs would go up to £180 for the next season.

### **Ladies update**

Following a difficult season the ladies were relegated from Division 1 of the West Riding County Women's League. We felt this is not a bad thing as the team had seen numerous senior players retire, several being picked up by higher placed clubs and for them this obviously was personal progression which reflects well on the club. This left the current squad with an average age of just 18 years or under, with many of those having previously played in the junior girl's teams and will now form the backbone of the ladies squad. Division 2 is a strong and competitive league and will be an ideal opportunity for the development of a young team which will learn and improve, and most importantly the players are looking forward to enjoying their football journey.

### **Junior Girls**

The girl's section continues to be a successful part of the club and ran with two age groups in the season at under 12 and 13. The Wildcats younger section still operate on a training only basis as an introductory section and continues to develop players who go on to compete in the girls' section at Hepworth and in some cases other clubs. New players join the Wildcats regularly, and this is a great way for players new to the sport to give it a go while having fun and making friends.

### **Netball update**

Hepworth Hurricanes Netball club, established in 2021, goes from strength to strength in both the Junior and Senior netball leagues. In September 2024, the club entered its third season in the Junior league with seven teams and increasing numbers at all training sessions with just over 120 attending. The club has seven senior teams, an additional two teams in the summer league and a very active walking netball team. The 2024/2025 season saw many successful fundraising opportunities supporting events in the community including the Holmfirth Duck Race, a club Race Night and successful grant applications. For the first time the club entered the Leeds Rhino's netball weekend in Skegness creating a fantastic opportunity for the juniors to compete against teams from all over the country and make memories across the weekend. The club is grateful for support from local sponsors and grants to help with the cost of providing kit and balls for both junior and senior teams.

### **Overall update**

The year 2024-2025 was another successful one on and off the pitch and the club continues to remain a valuable community asset for the whole Holme Valley. We are proud to continue providing positive and healthy activities for children, young people and older adults – both male and female.

Both income and expenditure were increased in the year largely due to netball growth. We invested in 2024-2025 on the new clubhouse kitchen and CCTV which are good improvements to our facilities.

We experienced good weather throughout the season keeping postponements to a minimum, which was welcome following a couple of bad years. This helped us finish the season just after Easter so the kitchen could be replaced and pitches improved during the close season.

The availability of both match pitches and training facilities remained a challenge in 2024-2025 although the new 4g facility at Holmfirth High School will open in September 2025 which will be much appreciated by us as it will help us to get all teams on good quality training surfaces and some more match pitch opportunities on weekends.

# **Hepworth United Football Club**

## **Trustees' report (continued) for the year ended 30 June 2025**

### **Achievements and performance (continued)**

We recognise however that the facility at the High School will be at a higher cost. This along with higher utility bills and insurance costs means we face additional cost pressures so are increasing player subs for 2025-2026 as a result to cover these increases.

Pitch grants have helped us improve the main pitch in recent years, and when these finish we will need to review our spend on pitch improvement.

Senior men's have done a good job at increasing the sponsor income from the use of perimeter advertisement boards to aid running costs for the team.

At the AGM the committee members and trustees agreed to continue for a further year which is another positive for us. We rely on the hard work of a key core group of volunteers who have once again done a fantastic job in keeping the club running and improving both on and off the pitch. We continue to manage our accounts carefully and submit them in a timely manner as required for the Charity Commission

### **Financial review**

The net expenditure for the year was £17,617, including net expenditure of £17,617 on unrestricted funds and net income of £0 on restricted funds after transfers.

### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £32,307.

The charity's policy is that funds not presently committed or invested in tangible fixed assets should be maintained in general unrestricted funds at the equivalent of between 3 and 4 months' of operating costs. At the year end, such free reserves represented just less than 2 months of overall costs.

Approved by the board of trustees on 4/4/2026

David Wood (Trustee)

# **Hepworth United Football Club**

## **Independent examiner's report to the trustees of Hepworth United Football Club**

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 30 June 2025, which are set out on pages 7 to 13.

### **Responsibilities and basis of report**

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Alan Dodd FCCA

6/4/2026

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Hepworth United Football Club**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 30 June 2025**

	Notes	2025	2025	2025	2024
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b>Income from:</b>					
Grants and donations	(2)	21,469	14,538	36,007	30,060
Team payments		92,582	-	92,582	74,070
Events and other income		8,296	-	8,296	857
Bar and kitchen sales		40,974	-	40,974	45,683
Bank interest		359	-	359	542
Fundraising and kit sales		4,432	-	4,432	581
<b>Total income</b>		<b>168,112</b>	<b>14,538</b>	<b>182,650</b>	<b>151,793</b>
<b>Expenditure on:</b>					
Venue and pitch hire		5,389	-	5,389	11,147
Clubhouse maintenance		8,761	-	8,761	7,066
Bar and kitchen supplies		33,654	-	33,654	33,126
Pitch maintenance		7,555	3,250	10,805	7,151
Coaching fees and expenses		14,603	950	15,553	4,200
Administration		578	-	578	1,123
League/ Cup/ FA fees		12,665	-	12,665	9,055
Trophies		2,276	-	2,276	2,320
Tournament costs		710	-	710	490
Training		47,710	-	47,710	35,931
Football fines		276	-	276	628
Team costs		6,119	-	6,119	8,141
Events and activities		4,091	550	4,641	4,619
Sports equipment		22,385	-	22,385	17,247
Independent examination		816	-	816	900
Advertising and fundraising costs		-	-	-	806
Depreciation		27,929	-	27,929	25,525
Sundry expenses		-	-	-	40
<b>Total expenditure</b>		<b>195,517</b>	<b>4,750</b>	<b>200,267</b>	<b>169,515</b>
<b>Net income / (expenditure)</b>		<b>(27,405)</b>	<b>9,788</b>	<b>(17,617)</b>	<b>(17,722)</b>
<b>Transfers between funds</b>		<b>9,788</b>	<b>(9,788)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(17,617)</b>	<b>-</b>	<b>(17,617)</b>	<b>(17,722)</b>
<b>Fund balances brought forward</b>		<b>539,569</b>	<b>-</b>	<b>539,569</b>	<b>557,291</b>
<b>Fund balances carried forward</b>	(3)	<b>521,952</b>	<b>-</b>	<b>521,952</b>	<b>539,569</b>

All incoming resources and resources expended derive from continuing activities.

# Hepworth United Football Club

## Balance sheet

as at 30 June 2025

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(4) 489,645	-	489,645	504,556
<b>Total fixed assets</b>	<u>489,645</u>	<u>-</u>	<u>489,645</u>	<u>504,556</u>
<b>Current assets</b>				
Stock	2,056	-	2,056	1,940
Debtors and prepayments	(5) 802	-	802	527
Cash at bank and in hand	(6) 32,394	-	32,394	36,403
<b>Total current assets</b>	<u>35,252</u>	<u>-</u>	<u>35,252</u>	<u>38,870</u>
<b>Current liabilities: amounts falling due within one year</b>				
Creditors and accruals	(7) 2,945	-	2,945	3,857
<b>Total current liabilities</b>	<u>2,945</u>	<u>-</u>	<u>2,945</u>	<u>3,857</u>
<b>Net current assets / (liabilities)</b>	<u>32,307</u>	<u>-</u>	<u>32,307</u>	<u>35,013</u>
<b>Net assets</b>	<u>521,952</u>	<u>-</u>	<u>521,952</u>	<u>539,569</u>
<b>Funds</b>				
Unrestricted funds	521,952	-	521,952	539,569
Restricted funds	-	-	-	-
<b>Total funds</b>	<u>521,952</u>	<u>-</u>	<u>521,952</u>	<u>539,569</u>

The financial statements were approved by the board of trustees on 4/4/2026

David Wood (Trustee)

# **Hepworth United Football Club**

## **Notes to the accounts**

### **for the year ended 30 June 2025**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

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

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 50 years

Equipment: over 5 years

Fixtures and fittings: over 5 years

# **Hepworth United Football Club**

## **Notes to the accounts**

### **for the year ended 30 June 2025**

#### **1 Accounting policies (continued)**

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

**Hepworth United Football Club**  
**Notes to the accounts continued**  
**for the year ended 30 June 2025**

2 Grants and donations	2025	2025	2025	2024
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Football Foundation	-	3,250	3,250	6,284
Holme Valley Parish Council	-	1,500	1,500	-
Donated assets and services	-	9,788	9,788	-
Other donations	21,469	-	21,469	23,776
	<u>21,469</u>	<u>14,538</u>	<u>36,007</u>	<u>30,060</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Football Foundation	-	3,250	3,250	-	-
Holme Valley Parish Council	-	1,500	1,500	-	-
Donated assets (1)	-	9,288	-	(9,288)	-
Donated assets (2)	-	500	-	(500)	-
	<u>-</u>	<u>14,538</u>	<u>4,750</u>	<u>(9,788)</u>	<u>-</u>

**Fund name**

Football Foundation  
Holme Valley Parish Council  
Donated assets (1)  
Donated assets (2)

**Purpose of restriction**

Pitch improvements.  
To cover costs for a trip to play in a weekend netball tournament.  
Estimated value of new kitchen donated to the charity  
Estimated value of installation of security cameras

4 Tangible assets	Fixtures and Fittings	Equipment	Buildings	Land	Total
<u>Cost</u>	£	£	£	£	£
At 1 July 2024	32,625	42,393	526,047	20,000	621,065
Additions	13,018	-	-	-	13,018
At 30 June 2025	<u>45,643</u>	<u>42,393</u>	<u>526,047</u>	<u>20,000</u>	<u>634,083</u>
<b><u>Depreciation</u></b>					
At 1 July 2024	14,777	28,252	73,480	-	116,509
Charge for year	9,129	8,279	10,521	-	27,929
At 30 June 2025	<u>23,906</u>	<u>36,531</u>	<u>84,001</u>	<u>-</u>	<u>144,438</u>
<b><u>Net book value</u></b>					
At 30 June 2025	<u>21,737</u>	<u>5,862</u>	<u>442,046</u>	<u>20,000</u>	<u>489,645</u>
At 30 June 2024	<u>17,848</u>	<u>14,141</u>	<u>452,567</u>	<u>20,000</u>	<u>504,556</u>

**Hepworth United Football Club**  
**Notes to the accounts continued**  
**for the year ended 30 June 2025**

<b>5 Debtors and prepayments</b>	2025	2024
	£	£
Prepayments	802	527
	<u>802</u>	<u>527</u>
<b>6 Cash at bank and in hand</b>	2025	2024
	£	£
Cash at bank	32,244	36,058
Cash in hand	150	345
	<u>32,394</u>	<u>36,403</u>
<b>7 Creditors and accruals</b>	2025	2024
	£	£
Accruals	2,945	3,857
	<u>2,945</u>	<u>3,857</u>

**8 Legal charges**

The Football Foundation holds a registered legal charge secured on the land on the east side of Far Lane, Hepworth, dated 5 September 2018. This will be discharged 21 years from the grant date, upon application to the Football Foundation,

**9 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

## Hepworth United Football Club

### Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 30 June 2025

	2025 Unrestricted funds £	2024 Unrestricted funds £	2025 Restricted funds £	2024 Restricted funds £	2025 Total funds £	2024 Total funds £
<b>Income</b>						
Grants and donations	21,469	23,776	14,538	6,284	36,007	30,060
Team payments	92,582	74,070	-	-	92,582	74,070
Events and other income	8,296	857	-	-	8,296	857
Bar and kitchen sales	40,974	45,683	-	-	40,974	45,683
Bank interest	359	542	-	-	359	542
Fundraising and kit sales	4,432	581	-	-	4,432	581
<b>Total income</b>	<b>168,112</b>	<b>145,509</b>	<b>14,538</b>	<b>6,284</b>	<b>182,650</b>	<b>151,793</b>
<b>Expenditure</b>						
Venue and pitch hire	5,389	11,147	-	-	5,389	11,147
Clubhouse maintenance	8,761	7,066	-	-	8,761	7,066
Bar and kitchen supplies	33,654	33,126	-	-	33,654	33,126
Pitch maintenance	7,555	4,377	3,250	2,774	10,805	7,151
Coaching fees and expenses	14,603	4,200	950	-	15,553	4,200
Administration	578	1,123	-	-	578	1,123
League/ Cup/ FA fees	12,665	9,055	-	-	12,665	9,055
Trophies	2,276	2,320	-	-	2,276	2,320
Tournament costs	710	490	-	-	710	490
Training	47,710	35,931	-	-	47,710	35,931
Football fines	276	628	-	-	276	628
Team costs	6,119	8,141	-	-	6,119	8,141
Events and activities	4,091	4,619	550	-	4,641	4,619
Sports equipment	22,385	17,247	-	-	22,385	17,247
Independent examination	816	900	-	-	816	900
Advertising and fundraising costs	-	806	-	-	-	806
Depreciation	27,929	25,525	-	-	27,929	25,525
Sundry expenses	-	40	-	-	-	40
<b>Total expenditure</b>	<b>195,517</b>	<b>166,741</b>	<b>4,750</b>	<b>2,774</b>	<b>200,267</b>	<b>169,515</b>
<b>Net income / (expenditure)</b>	<b>(27,405)</b>	<b>(21,232)</b>	<b>9,788</b>	<b>3,510</b>	<b>(17,617)</b>	<b>(17,722)</b>
<b>Transfers between funds</b>	<b>9,788</b>	<b>3,510</b>	<b>(9,788)</b>	<b>(3,510)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(17,617)</b>	<b>(17,722)</b>	<b>-</b>	<b>-</b>	<b>(17,617)</b>	<b>(17,722)</b>
<b>Fund balances brought forward</b>	<b>539,569</b>	<b>557,291</b>	<b>-</b>	<b>-</b>	<b>539,569</b>	<b>557,291</b>
<b>Fund balances carried forward</b>	<b>521,952</b>	<b>539,569</b>	<b>-</b>	<b>-</b>	<b>521,952</b>	<b>539,569</b>

**HEPWORTH UNITED FOOTBALL CLUB**

England & Wales - Charity number 1163904

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# Accounts

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# Hepworth United Football Club

Charity number 1163904

## **Annual Report and Financial Statements** **for the year ended 30 June 2024**



# **Hepworth United Football Club**

## **Annual Report and Financial Statements for the year ended 30 June 2024**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# **Hepworth United Football Club**

## **Trustees' report for the year ended 30 June 2024**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>
Michael Walker	President
Paul Watson	
David Wood	Chairman
Robert Wright	
John Field	
Nicholas Thatcher	Treasurer (not a trustee)

**Charity number** 1163904 Registered in England and Wales

<b>Registered and principal address</b>	<b>Bankers</b>
Far Lane	HSBC Bank
Hepworth	2 Cloth Hall Street
Holmfirth	Huddersfield
HD9 1RN	HD1 2ES

### **Independent examiner**

Alan Dodd FCCA

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### **Structure, governance and management**

The charity is a Charitable Incorporated Organisation (CIO) formed on 9 October 2015 and is governed by a CIO Association constitution.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are appointed by the members at the AGM.

# **Hepworth United Football Club**

## **Trustees' report (continued) for the year ended 30 June 2024**

### **Objectives and activities**

#### **The charity's objects**

The objects of the CIO are:

(A) to advance the amateur sport of association football.

(B) to promote community participation in healthy recreation by providing facilities for playing association football (facilities means land, buildings, equipment and organising football activities).

(C) to provide and assist in providing facilities for sport, recreation, and other leisure time occupation of people who have need of such facilities because of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life.

(D) to advance the education of children and young people whether or not undergoing formal education.

#### **The charity's main activities**

Hepworth United Football Club runs football teams for Juniors, Ladies and Men. There is now a netball team associated with the club. This group has grown over the year, particularly with the addition of juniors. There are now ten adult and junior teams playing locally.

#### **Public benefit statement**

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the provision of appropriate football coaching and facilities for our members and patrons.

### **Achievements and performance**

#### **Open Age Update**

For the Mens' first team it was a respectable finish in 7th place in the Sheffield and Hallamshire County Senior League, Premier division. A season in which Darren and the team had an interrupted season with the weather and never quite got consistency and a good run but that said 7th is still a solid finish and in a very good league where we are a small fish in a big pond, and where a small village club is punching above its weight.

The second team who compete just one division lower, had a strong end of season run that we hope will see them go on to have a strong season next year.

Shortly after the season finished we had a change in management in the Men's first team, with Darren Hepworth stepping down and previous assistant Dan Robinson and Chris Kaye taking charge of the team.

#### **Junior Update**

In the Junior section numbers and teams remain strong with around the 300 players in the Juniors with around 35-40 of those being girls from our two girls' teams.

We have junior teams represented from U6 to U18s with just one age without a team at U17s. There's only a handful of clubs in the area that have that level of team coverage and we are pleased to be able report on such strong numbers.

Numbers at the entry age groups of 6 and 7 were good, which is more like normal figures following the covid years where numbers dipped. Russ Kaye continues to do a great job as coach in that area. The U8s were delayed in starting in the league due to coaches getting set up but this was resolved.

Subs remain the same at £160 for the season which we feel represents very good value. The 2023-2024 season saw some really bad weather and led to us extending the season and paying for longer at the Astro turf for both training and games which increased costs in the season.

# Hepworth United Football Club

## Trustees' report (continued) for the year ended 30 June 2024

### Achievements and performance (continued)

#### Junior Update (continued)

In the Junior Section we made it to 4 cup finals at U10, U15, U17 and U18 with our U15s winning their cup final. Whilst the U17s missed out in the cup final they did win the league 1 title in The Huddersfield Junior League U17s. It's been around ten years since we last won a junior League 1 title so that's a great achievement for the U17s team.

At U14s they also had an impressive season as they won league 2 and went unbeaten in the league for the whole season so really are 'Invincibles'

Our challenges across the section remain training and playing facilities. We have struggled since the Lockwood training facility was flooded and we lost the subsequent bookings to obtain suitable replacements. Playing pitch wise we have built a good pool of pitches over the years and were able to add two additional 9 a side pitches in 2023-2024 which was welcome. The much delayed Holmfirth High School 3g all weather pitch project has we understand, moved forward. We aren't yet seeing any commitment to dates for training or fixtures but hope to do so in future years.

#### Ladies Update

The Ladies team ran with just the one team in 2023-2024 in the West Yorkshire league which was more accessible for players as the previous year's travel was a challenge for some players.

In the Ladies the real positive of the season was the number of our U16s that have transitioned in to the Ladies team through this season and shows progression through the club. The Ladies held their place in league 1 which was a respectable finish for such a young team.

#### Girls Update

The girl's section ran with 3 age groups in the season at 12, 14 and 16s, the Wildcats younger section also still operate on a training only basis as an introductory section.

We have been successful in moving girls up from the Wildcats to U12s although has seen numbers drop in the Wildcats, so we are actively trying to increase numbers through further recruitment.

The U16s have finished at the end of the season and they will train and play alongside the Open Age ladies team where some have already played and represented our Ladies team.

#### Overall update

In summary 2023-2024 was a successful year on and off the pitch and the club continues to be the foremost football club in the area and makes a valuable contribution to the community by engaging large numbers of young people in positive activities.

At the top level, income and expenditure were reduced this year largely due to some big grants and expenses for solar batteries, a scarifier and sets of goal posts which were one-off spends in 2022-2023 and not repeated in 2023-2024.

However, the mens' teams have done a good job at increasing the sponsor income from the use of perimeter advertisement boards, netting £2,500 in 2023-2024. We invested in 2023-2024 in the extension and surfacing of the overflow car park which has served us well.

The season was disrupted due to the weather with a large number of games postponed at both adult and junior level. This resulted in some lost revenue with games moved from weekends to evenings at the end of season.

We generated income from two weddings in 2022-2023 which wasn't the case in 2023-2024 so this had an impact on income in comparison to the previous year. Margin on sales remained comparable.

Utility bills and insurances have risen year on year – while we can stand these increases we are looking at ways to manage our costs.

# **Hepworth United Football Club**

## **Trustees' report (continued) for the year ended 30 June 2024**

### **Achievements and performance (continued)**

#### **Overall update (continued)**

2023-2024 was the 3<sup>rd</sup> year out of a 5 year pitch grant from the FA Foundation, and as a result we have seen the playing surface improve over the years. Pitch maintenance and improvement does though remain a high cost and when the grants finish we will need to review our spend on this, or raise further funds for this purpose.

At the AGM the committee agreed a change in the Treasurer role from Paul Watson to Nick Thatcher with immediate effect. Paul has served this club superbly for over 30 years and we are pleased he will still be around and involved at the club going forward. We would as a committee like to recognise the commitment and professionalism with which Paul has conducted the Treasurer role over those many years. We would also like to welcome officially Nick to the role and thank him for his time already invested in the accounts and moving us forward.

### **Financial review**

The net expenditure for the year was £17,722 wholly on unrestricted funds after transfers.

### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £35,013.

The charity's policy is that funds not presently committed or invested in tangible fixed assets should be maintained in general unrestricted funds at the equivalent of between 3 and 4 months of budgeted operating costs. At the year end, such free reserves represented approximately 3.2 months of overall costs.

Approved by the board of trustees on 3/4/2025

David Wood (Trustee)

# **Hepworth United Football Club**

## **Independent examiner's report to the trustees of Hepworth United Football Club**

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 30 June 2024, which are set out on pages 7 to 12.

### **Responsibilities and basis of report**

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Alan Dodd FCCA

4/4/2025

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Hepworth United Football Club**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 30 June 2024**

	Notes	2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b>Income from:</b>					
Grants and donations	(2)	23,776	6,284	30,060	47,993
Team payments		74,070	-	74,070	78,179
Events and other income		1,438	-	1,438	2,722
Bar and kitchen sales		45,683	-	45,683	55,256
Bank interest		542	-	542	216
<b>Total income</b>		<u>145,509</u>	<u>6,284</u>	<u>151,793</u>	<u>184,366</u>
<b>Expenditure on:</b>					
Venue and pitch hire		11,147	-	11,147	4,126
Clubhouse maintenance		7,066	-	7,066	7,629
Bar and kitchen supplies		33,126	-	33,126	43,239
Pitch maintenance		4,377	2,774	7,151	10,314
Coaching fees and expenses		4,200	-	4,200	3,360
Administration		1,123	-	1,123	530
League/ Cup/ FA fees		9,055	-	9,055	8,971
Trophies		2,320	-	2,320	1,898
Tournament costs		490	-	490	525
Training		35,931	-	35,931	36,125
Football fines		628	-	628	441
Team costs		8,141	-	8,141	7,439
Events and activities		4,619	-	4,619	2,383
Sports equipment		17,247	-	17,247	22,462
Independent examination		900	-	900	858
Advertising and fundraising costs		806	-	806	300
Depreciation		25,525	-	25,525	24,274
Sundry expenses		40	-	40	-
<b>Total expenditure</b>		<u>166,741</u>	<u>2,774</u>	<u>169,515</u>	<u>174,874</u>
<b>Net income / (expenditure)</b>		<u>(21,232)</u>	<u>3,510</u>	<u>(17,722)</u>	<u>9,492</u>
<b>Transfers between funds</b>		<u>3,510</u>	<u>(3,510)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>(17,722)</u>	<u>-</u>	<u>(17,722)</u>	<u>9,492</u>
<b>Fund balances brought forward</b>		<u>557,291</u>	<u>-</u>	<u>557,291</u>	<u>547,799</u>
<b>Fund balances carried forward</b>	(3)	<u>539,569</u>	<u>-</u>	<u>539,569</u>	<u>557,291</u>

All incoming resources and resources expended derive from continuing activities.

# Hepworth United Football Club

## Balance sheet

as at 30 June 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(4) 504,556	-	504,556	523,829
<b>Total fixed assets</b>	<u>504,556</u>	<u>-</u>	<u>504,556</u>	<u>523,829</u>
<b>Current assets</b>				
Stock	1,940	-	1,940	1,810
Debtors and prepayments	(5) 527	-	527	-
Cash at bank and in hand	(6) 36,403	-	36,403	39,565
<b>Total current assets</b>	<u>38,870</u>	<u>-</u>	<u>38,870</u>	<u>41,375</u>
<b>Current liabilities: amounts falling due within one year</b>				
Creditors and accruals	(7) 3,857	-	3,857	7,913
<b>Total current liabilities</b>	<u>3,857</u>	<u>-</u>	<u>3,857</u>	<u>7,913</u>
<b>Net current assets / (liabilities)</b>	<u>35,013</u>	<u>-</u>	<u>35,013</u>	<u>33,462</u>
<b>Net assets</b>	<u>539,569</u>	<u>-</u>	<u>539,569</u>	<u>557,291</u>
<b>Funds</b>				
Unrestricted funds	539,569	-	539,569	557,291
Restricted funds	-	-	-	-
<b>Total funds</b>	<u>539,569</u>	<u>-</u>	<u>539,569</u>	<u>557,291</u>

The financial statements were approved by the board of trustees on 3/4/2025

David Wood (Trustee)

# **Hepworth United Football Club**

## **Notes to the accounts**

### **for the year ended 30 June 2024**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

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

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 50 years

Equipment: over 5 years

Fixtures and fittings: over 5 years

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

**Hepworth United Football Club**  
**Notes to the accounts continued**  
**for the year ended 30 June 2024**

2 Grants and donations	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Football Foundation	-	6,284	6,284	8,767
One Community Foundation	-	-	-	3,549
South Yorkshire Community Foundation	-	-	-	5,000
Holme Valley Parish Council	-	-	-	5,000
Other donations	23,776	-	23,776	25,677
	<u>23,776</u>	<u>6,284</u>	<u>30,060</u>	<u>47,993</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Football Foundation (1)	-	2,880	-	(2,880)	-
Football Foundation (2)	-	2,774	2,774	-	-
Football Foundation (3)	-	630	-	(630)	-
	<u>-</u>	<u>6,284</u>	<u>2,774</u>	<u>(3,510)</u>	<u>-</u>

Fund name	Purpose of restriction
Football Foundation (1)	Purchase of 11 a side goalposts
Football Foundation (2)	Towards enhanced grass pitch maintenance scheme
Football Foundation (3)	Purchase of 7 a side goalposts

Transfers represent the costs of the above equipment, for the general use of the charity.

4 Tangible assets	Fixtures and Fittings £	Equipment £	Buildings £	Land £	Total £
<b>Cost</b>					
At 1 July 2023	27,402	41,364	526,047	20,000	614,813
Additions	5,223	1,029	-	-	6,252
At 30 June 2024	<u>32,625</u>	<u>42,393</u>	<u>526,047</u>	<u>20,000</u>	<u>621,065</u>
<b>Depreciation</b>					
At 1 July 2023	8,252	19,773	62,959	-	90,984
Charge for year	6,525	8,479	10,521	-	25,255
At 30 June 2024	<u>14,777</u>	<u>28,252</u>	<u>73,480</u>	<u>-</u>	<u>116,509</u>
<b>Net book value</b>					
At 30 June 2024	<u>17,848</u>	<u>14,141</u>	<u>452,567</u>	<u>20,000</u>	<u>504,556</u>
At 30 June 2023	<u>19,150</u>	<u>21,591</u>	<u>463,088</u>	<u>20,000</u>	<u>523,829</u>

**Hepworth United Football Club**  
**Notes to the accounts continued**  
**for the year ended 30 June 2024**

<b>5 Debtors and prepayments</b>	2024	2023
	£	£
Prepayments	527	-
	<u>527</u>	<u>-</u>
<b>6 Cash at bank and in hand</b>	2024	2023
	£	£
Cash at bank	36,058	38,755
Cash in hand	345	810
	<u>36,403</u>	<u>39,565</u>
<b>7 Creditors and accruals</b>	2024	2023
	£	£
Accruals	3,857	7,913
	<u>3,857</u>	<u>7,913</u>

**8 Legal charges**

The Football Foundation holds a registered legal charge secured on the land on the east side of Far Lane, Hepworth, dated 5 September 2018. This will be discharged 21 years from the grant date, upon application to the Football Foundation,

**9 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

# Hepworth United Football Club

## Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 30 June 2024

	2024	2023	2024	2023	2024	2023
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
<b>Income</b>						
Grants and donations	23,776	25,677	6,284	22,316	30,060	47,993
Team payments	74,070	78,179	-	-	74,070	78,179
Events and other income	1,438	2,722	-	-	1,438	2,722
Bar and kitchen sales	45,683	55,256	-	-	45,683	55,256
Bank interest	542	216	-	-	542	216
<b>Total income</b>	<b>145,509</b>	<b>162,050</b>	<b>6,284</b>	<b>22,316</b>	<b>151,793</b>	<b>184,366</b>
<b>Expenditure</b>						
Venue and pitch hire	11,147	4,126	-	-	11,147	4,126
Clubhouse maintenance	7,066	7,629	-	-	7,066	7,629
Bar and kitchen supplies	33,126	43,239	-	-	33,126	43,239
Pitch maintenance	4,377	7,064	2,774	3,250	7,151	10,314
Coaching fees and expenses	4,200	3,360	-	-	4,200	3,360
Administration	1,123	530	-	-	1,123	530
League/ Cup/ FA fees	9,055	8,971	-	-	9,055	8,971
Trophies	2,320	1,898	-	-	2,320	1,898
Tournament costs	490	525	-	-	490	525
Training	35,931	36,125	-	-	35,931	36,125
Football fines	628	441	-	-	628	441
Team costs	8,141	7,439	-	-	8,141	7,439
Events and activities	4,619	2,383	-	-	4,619	2,383
Sports equipment	17,247	22,462	-	-	17,247	22,462
Independent examination	900	858	-	-	900	858
Advertising and fundraising costs	806	300	-	-	806	300
Depreciation	25,525	24,274	-	-	25,525	24,274
Sundry expenses	40	-	-	-	40	-
<b>Total expenditure</b>	<b>166,741</b>	<b>171,624</b>	<b>2,774</b>	<b>3,250</b>	<b>169,515</b>	<b>174,874</b>
<b>Net income / (expenditure)</b>	<b>(21,232)</b>	<b>(9,574)</b>	<b>3,510</b>	<b>19,066</b>	<b>(17,722)</b>	<b>9,492</b>
<b>Transfers between funds</b>	<b>3,510</b>	<b>19,066</b>	<b>(3,510)</b>	<b>(19,066)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(17,722)</b>	<b>9,492</b>	<b>-</b>	<b>-</b>	<b>(17,722)</b>	<b>9,492</b>
<b>Fund balances brought forward</b>	<b>557,291</b>	<b>547,799</b>	<b>-</b>	<b>-</b>	<b>557,291</b>	<b>547,799</b>
<b>Fund balances carried forward</b>	<b>539,569</b>	<b>557,291</b>	<b>-</b>	<b>-</b>	<b>539,569</b>	<b>557,291</b>

**HEPWORTH UNITED FOOTBALL CLUB**

England & Wales - Charity number 1163904

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# Accounts

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# Hepworth United Football Club

Charity number 1163904

## **Annual Report and Financial Statements for the year ended 30 June 2023**



# **Hepworth United Football Club**

## **Annual Report and Financial Statements for the year ended 30 June 2023**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# Hepworth United Football Club

## Trustees' report for the year ended 30 June 2023

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>
Michael Walker	President
Paul Watson	Treasurer
David Wood	Chairman
Robert Wright	
John Richard Field	

**Charity number** 1163904 Registered in England and Wales

<b>Registered and principal address</b>	<b>Bankers</b>
Far Lane	HSBC Bank
Hepworth	2 Cloth Hall Street
Holmfirth	Huddersfield
HD9 1RN	HD1 2ES

### Independent examiner

Alan Dodd FCCA

### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) formed on 9 October 2015 and is governed by a CIO Association constitution (as amended by special resolution 26 June 2021).

### Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

# **Hepworth United Football Club**

## **Trustees' report (continued) for the year ended 30 June 2023**

### **Objectives and activities**

#### **The charity's objects**

The objects of the CIO are:

(A) to advance the amateur sport of association football.

(B) to promote community participation in healthy recreation by providing facilities for playing association football (facilities means land, buildings, equipment and organising football activities).

(C) to provide and assist in providing facilities for sport, recreation, and other leisure time occupation of people who have need of such facilities because of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life.

(D) to advance the education of children and young people whether or not undergoing formal education.

#### **The charity's main activities**

Hepworth United Football Club runs football teams for Juniors, Ladies and Men. There is now a netball team associated with the club. This group has grown over the year, particularly with the addition of juniors. There are now ten adult and junior teams playing locally.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the provision of appropriate football coaching and facilities for our members and patrons.

#### **Achievements and performance**

Open Age: It was the first full season with Darren Hepworth as Manager. Open age has been a great success and player numbers allowed for 2 teams. On the pitch the teams had great success as the first team finished 4th in the County premier League and won the cup whilst the Development side were promoted to the first division. The section has also implemented many fundraising activities through signing on fees, sponsorship and banners. We look forward to building the Senior section in the future.

Section Update – Ladies: The section has consolidated and have done well after some previous as reported uncertainty and upheaval. The Ladies section now has gone from strength to strength. The team sit comfortably in mid table and had a good cup run. The plans are currently to continue with one ladies open age team in the new season and it is encouraging to see the pathway of junior girls to open age as 4 players have moved from u16s.

Section Update – Girls: The girl's section has increased dramatically and it looks like we will be able to enter 4 teams in the league. The Wildcats sessions have been the driving force behind bringing young girls to the club to play football and subsequently move through to competitive teams. We are actively trying to increase and keep the footfall going at the Wildcats to continue all the coaches and volunteers good work and keep the female section growing. We have record numbers registered in the girls section.

Section Update – Juniors: In the Junior section numbers and teams remain strong with record numbers of players at 349 being registered at the club. We have teams represented from U6 to U18s with just one age without a team at u15s. There's only a handful of clubs in the league that have that level of team coverage and we are pleased to be able report on such strong numbers. At the youngest ages we have the ongoing support of Coach Russ Kaye as we welcome players in to football at reception and year 1 and that is working well at getting young players in to the game. In addition helping coaches with confidence and experience to take the teams on from U8s. Pathways for players to progress to open age from the juniors needs to be an ongoing focus. We have some superb youngster and a number recently have made appearances for the Open age teams. The challenge for the club is finding pitches and training venues and this was impacted by the flooding at Lockwood Park that meant these pitches were not available for us to use.

# **Hepworth United Football Club**

## **Trustees' report (continued) for the year ended 30 June 2023**

### **Achievements and performance (continued)**

Section Update – Netball: The Hepworth Hurricanes have continued to grow phenomenally. The section has developed rapidly with numbers increasing every week. The section has open age, juniors and walking netball. We have 2 teams competing at West Yorkshire league level, 4 teams competing at Huddersfield league level and 120 junior players competing in 5 teams. All games are played on Sunday mornings. Overall, the committee acknowledged that Abi and everyone involved in the support and organisation of the Netball section deserve great credit for growing and developing the Hurricanes to the current levels given the section had only been set up for 2 years.

Far Lane Review - club House Use: Development and use of the club house for both football and other community based activities is a real objective of the committee. We have hosted some successful events such as the village band, the Hepworth Feast support, Schools after Schools tournaments, Community fun runs and have plans and bookings ongoing now. We are determined to build the links with other local community events and ensure the facility is used as much as possible.

Far Lane Review – Club House Green Energy: Following on from the installation of solar panels we are actively looking into other green energy initiatives especially batteries. This initiative will allow us to store the energy created in the day to use in the evenings and improve even further our energy efficiency.

Far Lane Review – pitches: There has been significant improvement to playing surfaces and drainage at Far Lane.

Far Lane Review – car parking: The committee discussed the future plans to develop further car parking

### **Financial review**

The net income for the year was £9,492, wholly on unrestricted funds after transfers.

### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £33,462.

The charity's policy is that funds not presently committed or invested in tangible fixed assets should be maintained in general unrestricted funds at the equivalent of between 3 and 4 months' of budgeted operating costs. At the year end, such free reserves represented approximately 2.3 months of overall costs.

Approved by the board of trustees on 29/6/2024

Paul Watson (Trustee)

# **Hepworth United Football Club**

## **Independent examiner's report to the trustees of Hepworth United Football Club**

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 30 June 2023, which are set out on pages 6 to 11.

### **Responsibilities and basis of report**

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Alan Dodd FCCA

1/7/2024

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Hepworth United Football Club**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 30 June 2023**

	Notes	2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b>Income from:</b>					
Grants and donations	(2)	25,677	22,316	47,993	18,669
Team payments		78,179	-	78,179	56,863
Events and other income		2,722	-	2,722	5,595
Bar and kitchen sales		55,256	-	55,256	46,330
Bank interest		216	-	216	4
<b>Total income</b>		<u>162,050</u>	<u>22,316</u>	<u>184,366</u>	<u>127,461</u>
<b>Expenditure on:</b>					
Venue and pitch hire		4,126	-	4,126	5,694
Clubhouse maintenance		7,629	-	7,629	9,319
Bar and kitchen supplies		43,239	-	43,239	31,778
Pitch maintenance		7,064	3,250	10,314	8,921
Coaching fees and expenses		3,360	-	3,360	965
Administration		530	-	530	378
League/ Cup/ FA fees		8,971	-	8,971	2,705
Trophies		1,898	-	1,898	1,256
Tournament costs		525	-	525	140
Training		36,125	-	36,125	28,240
Football fines		441	-	441	536
Team costs		7,439	-	7,439	8,787
Events and activities		2,383	-	2,383	384
Sports equipment		22,462	-	22,462	11,386
Independent examination		858	-	858	720
Advertising		300	-	300	-
Depreciation		24,274	-	24,274	19,097
<b>Total expenditure</b>		<u>171,624</u>	<u>3,250</u>	<u>174,874</u>	<u>130,306</u>
<b>Net income / (expenditure)</b>		<u>(9,574)</u>	<u>19,066</u>	<u>9,492</u>	<u>(2,845)</u>
<b>Transfers between funds</b>		<u>19,066</u>	<u>(19,066)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>9,492</u>	<u>-</u>	<u>9,492</u>	<u>(2,845)</u>
<b>Fund balances brought forward</b>		<u>547,799</u>	<u>-</u>	<u>547,799</u>	<u>550,644</u>
<b>Fund balances carried forward</b>	(3)	<u>557,291</u>	<u>-</u>	<u>557,291</u>	<u>547,799</u>

All incoming resources and resources expended derive from continuing activities.

# Hepworth United Football Club

## Balance sheet

as at 30 June 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(4) 523,829	-	523,829	522,214
<b>Total fixed assets</b>	<u>523,829</u>	<u>-</u>	<u>523,829</u>	<u>522,214</u>
<b>Current assets</b>				
Stock	1,810	-	1,810	2,751
Cash at bank and in hand	(5) 39,565	-	39,565	29,406
<b>Total current assets</b>	<u>41,375</u>	<u>-</u>	<u>41,375</u>	<u>32,157</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(6) 7,913	-	7,913	6,572
<b>Total current liabilities</b>	<u>7,913</u>	<u>-</u>	<u>7,913</u>	<u>6,572</u>
<b>Net current assets / (liabilities)</b>	<u>33,462</u>	<u>-</u>	<u>33,462</u>	<u>25,585</u>
<b>Net assets</b>	<u>557,291</u>	<u>-</u>	<u>557,291</u>	<u>547,799</u>
<b>Funds</b>				
Unrestricted funds	557,291	-	557,291	547,799
Restricted funds	-	-	-	-
<b>Total funds</b>	<u>557,291</u>	<u>-</u>	<u>557,291</u>	<u>547,799</u>

The financial statements were approved by the board of trustees on 29/6/2024

Paul Watson (Trustee)

# **Hepworth United Football Club**

## **Notes to the accounts**

### **for the year ended 30 June 2023**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

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

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 50 years

Equipment: over 5 years

Fixtures and fittings: over 5 years

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

**Hepworth United Football Club**  
**Notes to the accounts continued**  
**for the year ended 30 June 2023**

<b>2 Grants and donations</b>	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Football Foundation	-	8,767	8,767	4,405
One Community Foundation	-	3,549	3,549	7,834
South Yorkshire Community Foundation	-	5,000	5,000	-
Holme Valley Parish Council	-	5,000	5,000	-
Other donations	25,677	-	25,677	6,430
	<u>25,677</u>	<u>22,316</u>	<u>47,993</u>	<u>18,669</u>

<b>3 Restricted funds</b>	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
One Community Foundation	-	3,549	-	(3,549)	-
S.Yorks Community Foundation	-	5,000	-	(5,000)	-
Holme Valley Parish Council	-	5,000	-	(5,000)	-
Football Foundatiion - scarifier	-	5,517	-	(5,517)	-
Football Foundation - pitch	-	3,250	3,250	-	-
	<u>-</u>	<u>22,316</u>	<u>3,250</u>	<u>(19,066)</u>	<u>-</u>

<b>Fund name</b>	<b>Purpose of restriction</b>
One Community Foundation	Towards costs of Solar PV (photovoltaic) system
S.Yorks Community Foundation	Towards costs of Solar PV system
Holme Valley Parish Council	Towards costs of Solar PV system
Football Foundatiion - scarifier	Towards costs of pitch equipment
Football Foundation - pitch	Pitch improvement grant

Transfers represent the costs of the above equipment, for the general use of the charity.

<b>4 Tangible assets</b>	Fixtures and Fittings	Equipment	Buildings	Land	Total
<b>Cost</b>	£	£	£	£	£
At 1 July 2022	13,861	29,016	526,047	20,000	588,924
Additions	13,541	12,348	-	-	25,889
At 30 June 2023	<u>27,402</u>	<u>41,364</u>	<u>526,047</u>	<u>20,000</u>	<u>614,813</u>
<b>Depreciation</b>					
At 1 July 2022	2,772	11,500	52,438	-	66,710
Charge for year	5,480	8,273	10,521	-	24,274
At 30 June 2023	<u>8,252</u>	<u>19,773</u>	<u>62,959</u>	<u>-</u>	<u>90,984</u>
<b>Net book value</b>					
At 30 June 2023	<u>19,150</u>	<u>21,591</u>	<u>463,088</u>	<u>20,000</u>	<u>523,829</u>
At 30 June 2022	<u>11,089</u>	<u>17,516</u>	<u>473,609</u>	<u>20,000</u>	<u>522,214</u>

**Hepworth United Football Club**  
**Notes to the accounts continued**  
**for the year ended 30 June 2023**

<b>5 Cash at bank and in hand</b>	2023	2022
	£	£
Cash at bank	38,755	28,601
Cash in hand	810	805
	<u>39,565</u>	<u>29,406</u>

<b>6 Creditors and accruals</b>	2023	2022
	£	£
Accruals	7,913	6,572
	<u>7,913</u>	<u>6,572</u>

**7 Legal charges**

The Football Foundation holds a registered legal charge secured on the land on the east side of Far Lane, Hepworth, dated 5 September 2018. This will be discharged 21 years from the grant date, upon application to the Football Foundation,

**8 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

## Hepworth United Football Club

### Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 30 June 2023

	2023	2022	2023	2022	2023	2022
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
<b>Income</b>						
Grants and donations	25,677	6,430	22,316	12,239	47,993	18,669
Team payments	78,179	56,863	-	-	78,179	56,863
Events and other income	2,722	5,595	-	-	2,722	5,595
Bar and kitchen sales	55,256	46,330	-	-	55,256	46,330
Bank interest	216	4	-	-	216	4
<b>Total income</b>	<b>162,050</b>	<b>115,222</b>	<b>22,316</b>	<b>12,239</b>	<b>184,366</b>	<b>127,461</b>
<b>Expenditure</b>						
Venue and pitch hire	4,126	5,694	-	-	4,126	5,694
Clubhouse maintenance	7,629	9,319	-	-	7,629	9,319
Bar and kitchen supplies	43,239	31,778	-	-	43,239	31,778
Pitch maintenance	7,064	5,671	3,250	3,250	10,314	8,921
Coaching fees and expenses	3,360	965	-	-	3,360	965
Administration	530	378	-	-	530	378
League/ Cup/ FA fees	8,971	2,705	-	-	8,971	2,705
Trophies	1,898	1,256	-	-	1,898	1,256
Tournament costs	525	140	-	-	525	140
Training	36,125	28,240	-	-	36,125	28,240
Football fines	441	536	-	-	441	536
Team costs	7,439	8,787	-	-	7,439	8,787
Events and activities	2,383	384	-	-	2,383	384
Sports equipment	22,462	11,386	-	-	22,462	11,386
Independent examination	858	720	-	-	858	720
Depreciation	24,274	19,097	-	-	24,274	19,097
<b>Total expenditure</b>	<b>171,324</b>	<b>127,056</b>	<b>3,250</b>	<b>3,250</b>	<b>174,574</b>	<b>130,306</b>
<b>Net income / (expenditure)</b>	<b>(9,274)</b>	<b>(11,834)</b>	<b>19,066</b>	<b>8,989</b>	<b>9,792</b>	<b>(2,845)</b>
<b>Transfers between funds</b>	<b>19,066</b>	<b>8,989</b>	<b>(19,066)</b>	<b>(8,989)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>9,792</b>	<b>(2,845)</b>	<b>-</b>	<b>-</b>	<b>9,792</b>	<b>(2,845)</b>
<b>Fund balances brought forward</b>	<b>547,799</b>	<b>550,644</b>	<b>-</b>	<b>-</b>	<b>547,799</b>	<b>550,644</b>
<b>Fund balances carried forward</b>	<b>557,591</b>	<b>547,799</b>	<b>-</b>	<b>-</b>	<b>557,591</b>	<b>547,799</b>

**HEPWORTH UNITED FOOTBALL CLUB**

England & Wales - Charity number 1163904

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# Accounts

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# **Hepworth United Football Club**

Charity number 1163904

## **Annual Report and Financial Statements for the year ended 30 June 2022**



West Yorkshire Community Accounting Service

# **Hepworth United Football Club**

## **Annual Report and Financial Statements for the year ended 30 June 2022**

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Statement of financial activities	7
Balance sheet	8
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**Prepared by West Yorkshire Community Accountancy Service CIO**

# **Hepworth United Football Club**

## **Trustees' report for the year ended 30 June 2022**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
John Richard Field		
Michael Walker	President	
Paul Watson	Treasurer	
David Wood	Chairman	Appointed June 2022
Robert Wright		
Derek Hellawell		Resigned June 2022

  

<b>Charity number</b>	1163904	Registered in England and Wales
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### **Registered and principal address**

Far Lane  
Hepworth  
Holmfirth  
HD9 1RN

### **Bankers**

HSBC Bank  
2 Cloth Hall Street  
Huddersfield  
HD1 2ES

### **Independent examiner**

Alan Dodd FCCA

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### **Structure, governance and management**

The charity is a Charitable Incorporated Organisation (CIO) formed on 9 October 2015 and is governed by a CIO Association constitution as amended by special resolution 26 June 2021.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are appointed by the members at the AGM.

# **Hepworth United Football Club**

## **Trustees' report (continued) for the year ended 30 June 2022**

### **Objectives and activities**

#### **The charity's objects**

The objects of the CIO are:

(A) to advance the amateur sport of association football.

(B) to promote community participation in healthy recreation by providing facilities for playing association football (facilities means land, buildings, equipment and organising football activities).

(C) to provide and assist in providing facilities for sport, recreation, and other leisure time occupation of people who have need of such facilities because of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life.

(D) to advance the education of children and young people whether or not undergoing formal education.

#### **The charity's main activities**

Hepworth United Football Club runs football teams for Juniors, Ladies and Men. There is now a netball team associated with the club. This group has grown over the year, particularly with the addition of juniors. There are now ten adult and junior teams playing locally.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the provision of appropriate football coaching and facilities for our members and patrons.

#### **Achievements and performance**

We currently run 2 open age men's teams and an open age ladies' teams. There are girls' teams at U12/13 and U15/16, and an FA "wildcats" training programme for younger girls. We have 22 junior teams in 11 junior age groups with in the Huddersfield and District League. The youngest U5 and U6 groups also have training sessions. All are led by qualified coaches.

In the Junior section numbers and teams remain strong with around the 270 players in the Juniors that adds to 40 players who are registered to Junior Girls teams. We are pleased to be able report on such strong numbers following the 2 disrupted years.

Numbers were slightly down in our 2 entry ages at U7 and 6s as the sessions just haven't been on consistently over the lockdown but they are now growing and most ages have seen players join through the 21-22 season.

Game and training time in 20-21 was vastly reduced with so many months in lockdown, we did as a result only take half subs (£75 of the £150 annual subs) that matched the amount of training and game time players had received. The season was extended to the end of May and some mini leagues were able to be played out which was something like normality but no league trophies or cup competitions were handed out. There was some notable finished in our older age groups with the U18s, 17s and 16s all finishing in the top 2 of their respective leagues.

In the year we made the decision to move our kit supplier from Adidas to an O'Neill's designed bespoke kit. This was predominantly down to the ever changing range of Adidas and poor availability. The new kit should allow us to get more consistency and similar branding across the club.

At the youngest age we have the ongoing support of Coach Russ Kaye as we welcome players in to football at reception and year 1 and that is working well at getting young players in to the game. In addition helping coaches with confidence and experience to take the teams on from U8s

# **Hepworth United Football Club**

## **Trustees' report (continued) for the year ended 30 June 2022**

### **Achievements and performance Continued)**

Pathways for players to progress to open age from the juniors needs to be an ongoing focus. We have some superb youngsters and a number recently have made appearances for the open age teams but given the size of the juniors it should be a higher conversion. The current OA management team are very supportive of that pathway and we need to align on how best we can make that transition work for the players as we aim to see an number of players each year step up in to open age.

In the Ladies section unfortunately following the previous season being cut short by Covid and then the 20-21 season similarly affected some hard decisions had to be made for the long-term future of the open age Ladies section.

With the 1st team Ladies manager stepping down at the start of the season which led to a number of players leaving too it left us short on numbers for both the 1st & Development team. This in the end left us with no alternative but to withdraw the 1st team from the NERWFL in late 2021.

The Ladies section consolidated to bolster the newly formed development team which has grown and gone from strength to strength eventually winning the WRCWFL Div 2.

The girls' section has increased dramatically over the last 12 months, the Wildcats sessions have been the driving force behind the new U12 girls' Team who are now playing in the league for their 1st season.

This moving up of girls from Wildcats to U12s has seen numbers drop in the wildcats, so we are actively trying to increase and keep the footfall going to continue all the coaches and volunteers good work and keep the female section growing.

The growth of the U14 girls squad with the addition of new players meant that we were struggling to give enough game to players so with the help of the league we were allowed to split them into two teams mid-season.

This year we have been joined by a ladies' netball team set up by the wives, girlfriends and sisters of footballers. They say Covid restrictions have stalled their progress but they have made great strides in their first year. There are already four Huddersfield league open age teams, one West Yorkshire league open age team, five West Yorkshire junior league teams, two walking netball sessions, five newly qualified level 2. England netball coaches, and 6 umpires going through their qualifications with more waiting to get on courses. There are over 170 junior and open age playing netball. All within under 2 years of starting.

Off the pitch, the club has continued to move forward and with the successful application on a number of grants we were able to purchase a tractor and mower which is driven by a volunteer and this has reduced pitch maintenance costs in the year. We also invested in a storage container.

Additional grants were applied for Solar panels and the successful grant along with investment from the club allowed us to install 30 panels on the roof in January 2022 making a dramatic difference to the electricity charges. They produce enough electricity to cover our needs in the majority of day hours but not at the right times so we will now look towards batteries and also using the spare electricity to heat water and save on the gas costs.

# **Hepworth United Football Club**

## **Trustees' report (continued) for the year ended 30 June 2022**

### **Financial review**

The net expenditure for the year was £2,845, wholly on unrestricted funds after transfers.

### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £25,585.

The charity's policy is that funds not presently committed or invested in tangible fixed assets should be maintained in general unrestricted funds at the equivalent of between 3 and 4 months' of budgeted operating costs. At the year end, such free reserves represented approximately 2.4 months of overall costs.

Approved by the board of trustees on 4/3/2023

Paul Watson (Trustee)

# **Hepworth United Football Club**

## **Independent examiner's report to the trustees of Hepworth United Football Club**

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 30 June 2022, which are set out on pages 7 to 12.

### **Responsibilities and basis of report**

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Alan Dodd FCCA

9/3/2023

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Hepworth United Football Club**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 30 June 2022**

	Notes	2022	2022	2022	2021
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b>Income from:</b>					
Grants and donations	(2)	6,430	12,239	18,669	58,732
Team payments		56,863	-	56,863	20,976
Events and other income		5,595	-	5,595	1,959
Bar and kitchen sales		46,330	-	46,330	20,455
Bank interest		4	-	4	1
<b>Total income</b>		<b>115,222</b>	<b>12,239</b>	<b>127,461</b>	<b>102,123</b>
<b>Expenditure on:</b>					
Venue and pitch hire		5,694	-	5,694	800
Clubhouse maintenance		9,319	-	9,319	8,903
Bar and kitchen supplies		31,778	-	31,778	16,106
Pitch maintenance		5,671	3,250	8,921	12,778
Coaching fees and expenses		965	-	965	475
Administration		378	-	378	-
League/ Cup/ FA fees		2,705	-	2,705	2,749
Trophies		1,256	-	1,256	1,152
Tournament costs		140	-	140	-
Training		28,240	-	28,240	10,233
Football fines		536	-	536	198
Team costs		8,787	-	8,787	3,294
Events and activities		384	-	384	483
Sports equipment		11,386	-	11,386	13,347
Independent examination		720	-	720	720
Depreciation		19,097	-	19,097	16,017
Donations made		-	-	-	30
<b>Total expenditure</b>		<b>127,056</b>	<b>3,250</b>	<b>130,306</b>	<b>87,285</b>
<b>Net income / (expenditure)</b>		<b>(11,834)</b>	<b>8,989</b>	<b>(2,845)</b>	<b>14,838</b>
<b>Transfers between funds</b>		<b>8,989</b>	<b>(8,989)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(2,845)</b>	<b>-</b>	<b>(2,845)</b>	<b>14,838</b>
<b>Fund balances brought forward</b>		<b>550,644</b>	<b>-</b>	<b>550,644</b>	<b>535,806</b>
<b>Fund balances carried forward</b>	(3)	<b>547,799</b>	<b>-</b>	<b>547,799</b>	<b>550,644</b>

All incoming resources and resources expended derive from continuing activities.

# Hepworth United Football Club

## Balance sheet

as at 30 June 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(4) 522,214	-	522,214	525,911
<b>Total fixed assets</b>	<u>522,214</u>	<u>-</u>	<u>522,214</u>	<u>525,911</u>
<b>Current assets</b>				
Stock	2,751	-	2,751	489
Cash at bank and in hand	(5) 29,406	-	29,406	25,345
<b>Total current assets</b>	<u>32,157</u>	<u>-</u>	<u>32,157</u>	<u>25,834</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(6) 6,572	-	6,572	1,101
<b>Total current liabilities</b>	<u>6,572</u>	<u>-</u>	<u>6,572</u>	<u>1,101</u>
<b>Net current assets / (liabilities)</b>	<u>25,585</u>	<u>-</u>	<u>25,585</u>	<u>24,733</u>
<b>Net assets</b>	<u>547,799</u>	<u>-</u>	<u>547,799</u>	<u>550,644</u>
<b>Funds</b>				
Unrestricted funds	547,799	-	547,799	550,644
Restricted funds	-	-	-	-
<b>Total funds</b>	<u>547,799</u>	<u>-</u>	<u>547,799</u>	<u>550,644</u>

The financial statements were approved by the board of trustees on 4/3/2023

Paul Watson (Trustee)

# **Hepworth United Football Club**

## **Notes to the accounts**

### **for the year ended 30 June 2022**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

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

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 50 years

Equipment: over 5 years

Fixtures and Fittings: over 5 years

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

**Hepworth United Football Club**  
**Notes to the accounts continued**  
**for the year ended 30 June 2022**

2 Grants and donations	2022	2022	2022	2021
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Football Foundation	3,250	1,155	4,405	17,820
One Community Foundation	-	7,834	7,834	10,000
Kirklees small business grant	-	-	-	19,465
Sheffield & Hallamshire County FA	-	-	-	250
Other donations	6,430	-	6,430	11,197
	<u>9,680</u>	<u>8,989</u>	<u>18,669</u>	<u>58,732</u>
	-3250	3250		

3 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
One Community Foundation	-	7,834	-	(7,834)	-
Football Foundation	-	3,250	3,250	-	-
Football Foundation	-	1,155	-	(1,155)	-
	<u>-</u>	<u>12,239</u>	<u>3,250</u>	<u>(8,989)</u>	<u>-</u>

**Fund name**

**Purpose of restriction**

One Community Foundation	Towards the purchase and installation of solar panels for the clubhouse
Football Foundation	Towards costs incurred on treatment of the pitch,
Football Foundation	Towards the purchase of modern mini-soccer goals

Transfers relate to the cost of the above equipment, for the general use of the charity.

4 Tangible assets	Fixtures and Fittings	Equipment	Buildings	Land	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 July 2021	-	27,477	526,047	20,000	573,524
Additions	13,861	1,539	-	-	15,400
At 30 June 2022	<u>13,861</u>	<u>29,016</u>	<u>526,047</u>	<u>20,000</u>	<u>588,924</u>
<b>Depreciation</b>					
At 1 July 2021	-	5,696	41,917	-	47,613
Charge for year	2,772	5,804	10,521	-	19,097
At 30 June 2022	<u>2,772</u>	<u>11,500</u>	<u>52,438</u>	<u>-</u>	<u>66,710</u>
<b>Net book value</b>					
At 30 June 2022	<u>11,089</u>	<u>17,516</u>	<u>473,609</u>	<u>20,000</u>	<u>522,214</u>
At 30 June 2021	<u>-</u>	<u>21,781</u>	<u>484,130</u>	<u>20,000</u>	<u>525,911</u>

**Hepworth United Football Club**  
**Notes to the accounts continued**  
**for the year ended 30 June 2022**

<b>5 Cash at bank and in hand</b>	2022	2021
	£	£
Cash at bank	28,601	24,905
Cash in hand	805	440
	<u>29,406</u>	<u>25,345</u>

<b>6 Creditors and accruals</b>	2022	2021
	£	£
Accruals	6,572	1,101
	<u>6,572</u>	<u>1,101</u>

**7 Legal charges**

The Football Foundation holds a registered legal charge secured on the land on the east side of Far Lane, Hepworth, dated 5 September 2018. This will be discharged 21 years from the grant date, upon application to the Football Foundation,

**8 Trustee expenses**

No trustee received any expenses during this year or the previous year.

**9 Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

## Hepworth United Football Club

### Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 30 June 2022

	2022	2021	2022	2021	2022	2021
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
<b>Income</b>						
Grants and donations	6,430	41,412	12,239	17,320	18,669	58,732
Team payments	56,863	20,976	-	-	56,863	20,976
Events and other income	5,595	1,959	-	-	5,595	1,959
Bar and kitchen sales	46,330	20,455	-	-	46,330	20,455
Bank interest	4	1	-	-	4	1
<b>Total income</b>	<b>115,222</b>	<b>84,803</b>	<b>12,239</b>	<b>17,320</b>	<b>127,461</b>	<b>102,123</b>
<b>Expenditure</b>						
Venue and pitch hire	5,694	800	-	-	5,694	800
Clubhouse maintenance	9,319	8,903	-	-	9,319	8,903
Bar and kitchen supplies	31,778	16,106	-	-	31,778	16,106
Pitch maintenance	5,671	10,278	3,250	2,500	8,921	12,778
Coaching fees and expenses	965	475	-	-	965	475
Administration	378	-	-	-	378	-
League/ Cup/ FA fees	2,705	2,749	-	-	2,705	2,749
Trophies	1,256	1,152	-	-	1,256	1,152
Tournament costs	140	-	-	-	140	-
Training	28,240	10,233	-	-	28,240	10,233
Football fines	536	198	-	-	536	198
Team costs	8,787	3,294	-	-	8,787	3,294
Events and activities	384	483	-	-	384	483
Sports equipment	11,386	13,347	-	-	11,386	13,347
Independent examination	720	720	-	-	720	720
Depreciation	19,097	16,017	-	-	19,097	16,017
Donations made	-	30	-	-	-	30
<b>Total expenditure</b>	<b>127,056</b>	<b>84,785</b>	<b>3,250</b>	<b>2,500</b>	<b>130,306</b>	<b>87,285</b>
<b>Net income / (expenditure)</b>	<b>(11,834)</b>	<b>18</b>	<b>8,989</b>	<b>14,820</b>	<b>(2,845)</b>	<b>14,838</b>
<b>Transfers between funds</b>	<b>8,989</b>	<b>17,320</b>	<b>(8,989)</b>	<b>(17,320)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(2,845)</b>	<b>17,338</b>	<b>-</b>	<b>(2,500)</b>	<b>(2,845)</b>	<b>14,838</b>
<b>Fund balances brought forward</b>	<b>550,644</b>	<b>533,306</b>	<b>-</b>	<b>2,500</b>	<b>550,644</b>	<b>535,806</b>
<b>Fund balances carried forward</b>	<b>547,799</b>	<b>550,644</b>	<b>-</b>	<b>-</b>	<b>547,799</b>	<b>550,644</b>

**HEPWORTH UNITED FOOTBALL CLUB**

England & Wales - Charity number 1163904

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# Accounts

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# **Hepworth United Football Club**

Charity number 1163904

## **Annual Report and Financial Statements for the year ended 30 June 2021**



West Yorkshire Community Accounting Service

# **Hepworth United Football Club**

## **Annual Report and Financial Statements for the year ended 30 June 2021**

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**Prepared by West Yorkshire Community Accounting Service**

# **Hepworth United Football Club**

## **Trustees' report for the year ended 30 June 2021**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Paul Watson	Treasurer	
Derek Hellowell		
Michael Walker	President	
Robert Wright		
John Richard Field		

  

<b>Charity number</b>	1163904	Registered in England and Wales
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<b>Registered and principal address</b>	<b>Bankers</b>
The Old Stable	HSBC Bank
Pontey Farm	2 Cloth Hall Street
Honley	Huddersfield
Holmfirth	HD1 2ES
HD9 6RQ	

### **Independent examiner**

Simon Bostrom FCIE

### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### **Structure, governance and management**

The charity is a Charitable Incorporated Organisation (CIO) formed on 9 October 2015 and is governed by a CIO Association constitution as amended by special resolution 26 June 2021.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are appointed by the members at the AGM.

# **Hepworth United Football Club**

## **Trustees' report (continued) for the year ended 30 June 2021**

### **Objectives and activities**

#### **The charity's objects**

The objects of the CIO are:

(A) to advance the amateur sport of association football.

(B) to promote community participation in healthy recreation by providing facilities for playing association football (facilities means land, buildings, equipment and organising football activities).

(C) to provide and assist in providing facilities for sport, recreation, and other leisure time occupation of people who have need of such facilities because of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life.

(D) to advance the education of children and young people whether or not undergoing formal education.

#### **The charity's main activities**

Hepworth United Football Club runs football teams for Juniors, Ladies and Men. Our football teams have been joined by a netball team, mainly composed of players' mothers and sisters.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the provision of appropriate football coaching and facilities for our members and patrons.

#### **Achievements and performance**

Our teams and training have been suspended during Covid lockdown, but we are playing again now with all our teams back and running with the addition of a netball team, mainly players relatives, also operating under our banner.

The Men's Open Age Development has moved up from the Huddersfield & District League to the Sheffield County Senior League 2nd division which is a higher Football tier to support the men's 1st team who play in the Sheffield County Senior League Premier Division.

The Ladies Open Age first team still holds their place in the Northeast Regional Women's League Southern Division with the newly formed Development team currently in the West Riding County Women's League Second Division.

The u14 Girls play in the North Manchester Girls Football League as do the u12 team that was formed with girls from the Saturday morning Wildcats scheme. The u14 team came from the Wildcats several years ago. The Wildcats is an FA initiative to attract younger girls into football, we provide a weekly training session on a Saturday morning.

The suspension of the Wildcats by Covid restrictions reduced numbers somewhat and taking girls from the Wildcats to form the new u12 league team reduced it further. However, 15 - 20 younger and newer girls still remain each week and are attracting new players all the time, which is encouraging,

In the Junior section we were really pleased that within the 2 Covid seasons we were able to register a team at every age group from U6s through to U18s plus our girls only teams where we had 3 teams too. We had over 250 players registered with the Huddersfield League and around 50 girls registered.

Cup competitions and Galas were cancelled due to Covid so mini leagues were run and we had some successes in those with U16s winning their league and U17s and 18s finishing second.

# **Hepworth United Football Club**

## **Trustees' report (continued) for the year ended 30 June 2021**

### **Achievements and performance (continued)**

Off the pitch in 2018 to 2020 we were paying off the final instalments on the clubhouse building which was paid fully in 2020 so building up reserves and funds was the focus for 2020-2021. That was obviously initially a concern as we entered the first Covid closures of 2020. We were though made aware of a number of business grants which with the addition of some fundraising activity has helped us through the season and in a reasonable financial position to enter the 2021-22 season.

We were also successful in our application for a tractor and mower grant from the Football Foundation, which we had to contribute to but we see this as a good investment as we have volunteer groundsman so will see a reduced weekly cost that we had paid previously to contract groundsmen.

### **Financial review**

The net income for the year was £14,838, including net income of £17,338 on unrestricted funds and net expenditure of £2,500 on restricted funds after transfers.

### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £24,733.

The charity's policy is that funds not presently committed or invested in tangible fixed assets should be maintained in general unrestricted funds at the equivalent of between 3 and 4 months' of budgeted operating costs. At the year end, such free reserves represented approximately 3.4 months of overall costs,

Signed on behalf of the board of trustees on 29/01/2022

Paul Watson (Trustee)

# **Hepworth United Football Club**

## **Independent examiner's report to the trustees of Hepworth United Football Club**

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 30 June 2021, which are set out on pages 6 to 11.

### **Responsibilities and basis of report**

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Simon Bostrom FCIE

01/02/2022

### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Hepworth United Football Club**  
**Statement of Financial Activities**  
**for the year ended 30 June 2021**

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	41,412	17,320	58,732	29,752
Team payments		20,976	-	20,976	38,723
Events and other income		1,959	-	1,959	3,886
Bar and kitchen sales		20,455	-	20,455	26,334
Bank interest		1	-	1	1
<b>Total income</b>		<b>84,803</b>	<b>17,320</b>	<b>102,123</b>	<b>98,696</b>
<b>Expenditure on:</b>					
Venue and pitch hire		800	-	800	878
Clubhouse maintenance		8,903	-	8,903	9,692
Bar and kitchen supplies		16,106	-	16,106	17,522
Pitch maintenance		10,278	2,500	12,778	4,135
Coaching fees and expenses		475	-	475	8,819
Administration		-	-	-	30
League/ Cup/ FA fees		2,749	-	2,749	4,429
Trophies		1,152	-	1,152	744
Tournament costs		-	-	-	90
Training		10,233	-	10,233	18,593
Football fines		198	-	198	273
Team costs		3,294	-	3,294	6,577
Events and activities		483	-	483	677
Sports equipment		13,347	-	13,347	6,898
Independent examination		720	-	720	720
Depreciation		16,017	-	16,017	10,721
Donations made		30	-	30	-
<b>Total expenditure</b>		<b>84,785</b>	<b>2,500</b>	<b>87,285</b>	<b>90,798</b>
<b>Net income / (expenditure)</b>		<b>18</b>	<b>14,820</b>	<b>14,838</b>	<b>7,898</b>
<b>Transfers between funds</b>		<b>17,320</b>	<b>(17,320)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>17,338</b>	<b>(2,500)</b>	<b>14,838</b>	<b>7,898</b>
<b>Fund balances brought forward</b>		<b>533,306</b>	<b>2,500</b>	<b>535,806</b>	<b>527,908</b>
<b>Fund balances carried forward</b>	(3)	<b>550,644</b>	<b>-</b>	<b>550,644</b>	<b>535,806</b>

All incoming resources and resources expended derive from continuing activities.

# Hepworth United Football Club

## Balance sheet

as at 30 June 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(4) 525,911		525,911	515,451
<b>Total fixed assets</b>	<u>525,911</u>	<u>-</u>	<u>525,911</u>	<u>515,451</u>
<b>Current assets</b>				
Stock	489	-	489	489
Cash at bank and in hand	(5) 25,345	-	25,345	21,159
<b>Total current assets</b>	<u>25,834</u>	<u>-</u>	<u>25,834</u>	<u>21,648</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(6) 1,101	-	1,101	1,293
<b>Total current liabilities</b>	<u>1,101</u>	<u>-</u>	<u>1,101</u>	<u>1,293</u>
<b>Net current assets / (liabilities)</b>	<u>24,733</u>	<u>-</u>	<u>24,733</u>	<u>20,355</u>
<b>Net assets</b>	<u>550,644</u>	<u>-</u>	<u>550,644</u>	<u>535,806</u>
<b>Funds</b>				
Unrestricted funds	550,644	-	550,644	533,306
Restricted funds	-	-	-	2,500
<b>Total funds</b>	<u>550,644</u>	<u>-</u>	<u>550,644</u>	<u>535,806</u>

The financial statements were approved by the board of trustees on 29/01/2022

Paul Watson (Trustee)

# **Hepworth United Football Club**

## **Notes to the accounts**

### **for the year ended 30 June 2021**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

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

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 50 years

Equipment: over 5 years

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

# Hepworth United Football Club

## Notes to the accounts continued

### for the year ended 30 June 2021

2 Grants and donations	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Football Foundation grants	500	17,320	17,820	2,500
Kirklees small business grant	19,465	-	19,465	10,000
One Community Foundation grant	10,000	-	10,000	-
English Sports Council Lottery fund	-	-	-	5,000
Sheffield & Hallamshire County FA grants	250	-	250	500
Other donations	11,197	-	11,197	11,752
	<u>41,412</u>	<u>17,320</u>	<u>58,732</u>	<u>29,752</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Football Foundation grant	2,500	-	2,500	-	-
Football Foundation grant	-	17,320	-	(17,320)	-
	<u>2,500</u>	<u>17,320</u>	<u>2,500</u>	<u>(17,320)</u>	<u>-</u>

#### Fund name

#### Purpose of restriction

Football Foundation grant

For pitch maintenance costs during closure from Covid restrictions

Football Foundation grant

Contribution towards purchase of tractor, roller and mower, shown as a transfer as the assets purchased are for the general purposes of the charity.

4 Tangible assets	Equipment	Buildings	Land	Total
<b>Cost</b>		£	£	£
At 1 July 2020	1,000	526,047	20,000	547,047
Additions	26,477	-	-	26,477
At 30 June 2021	<u>27,477</u>	<u>526,047</u>	<u>20,000</u>	<u>573,524</u>
<b>Depreciation</b>				
At 1 July 2020	200	31,396	-	31,596
Charge for year	5,496	10,521	-	16,017
At 30 June 2021	<u>5,696</u>	<u>41,917</u>	<u>-</u>	<u>47,613</u>
<b>Net book value</b>				
At 30 June 2021	<u>21,781</u>	<u>484,130</u>	<u>20,000</u>	<u>525,911</u>
At 30 June 2020	<u>800</u>	<u>494,651</u>	<u>20,000</u>	<u>515,451</u>

**Hepworth United Football Club**  
**Notes to the accounts continued**  
**for the year ended 30 June 2021**

<b>5 Cash at bank and in hand</b>	2021	2020
	£	£
HSBC accounts	24,905	20,496
Cash in hand	440	663
	<u>25,345</u>	<u>21,159</u>

<b>6 Creditors and accruals</b>	2021	2020
	£	£
Creditors	-	573
Accruals	1,101	720
	<u>1,101</u>	<u>1,293</u>

**7 Legal charges**

The Football Foundation holds a registered legal charge secured on the land on the east side of Far Lane, Hepworth, dated 5 September 2018. This will be discharged 21 years from the grant date, upon application to the Football Foundation,

**8 Trustee expenses**

No trustee received any expenses during this year or the previous year.

**9 Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

## Hepworth United Football Club

### Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 30 June 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Income</b>						
Grants and donations	41,412	27,252	17,320	2,500	58,732	29,752
Team payments	20,976	38,723	-	-	20,976	38,723
Events and other income	1,959	3,886	-	-	1,959	3,886
Bar and kitchen sales	20,455	26,334	-	-	20,455	26,334
Bank interest	1	1	-	-	1	1
<b>Total income</b>	<b>84,803</b>	<b>96,196</b>	<b>17,320</b>	<b>2,500</b>	<b>102,123</b>	<b>98,696</b>
<b>Expenditure</b>						
Venue and pitch hire	800	878	-	-	800	878
Clubhouse maintenance	8,903	9,692	-	-	8,903	9,692
Bar and kitchen supplies	16,106	17,522	-	-	16,106	17,522
Pitch maintenance	10,278	4,135	2,500	-	12,778	4,135
Coaching fees and expenses	475	8,819	-	-	475	8,819
Administration	-	30	-	-	-	30
League/ Cup/ FA fees	2,749	4,429	-	-	2,749	4,429
Trophies	1,152	744	-	-	1,152	744
Tournament costs	-	90	-	-	-	90
Training	10,233	18,593	-	-	10,233	18,593
Football fines	198	273	-	-	198	273
Team costs	3,294	6,577	-	-	3,294	6,577
Events and activities	483	677	-	-	483	677
Sports equipment	13,347	6,898	-	-	13,347	6,898
Independent examination	720	720	-	-	720	720
Depreciation	16,017	10,721	-	-	16,017	10,721
Donations made	30	-	-	-	30	-
<b>Total expenditure</b>	<b>84,785</b>	<b>90,798</b>	<b>2,500</b>	<b>-</b>	<b>87,285</b>	<b>90,798</b>
<b>Net income / (expenditure)</b>	<b>18</b>	<b>5,398</b>	<b>14,820</b>	<b>2,500</b>	<b>14,838</b>	<b>7,898</b>
<b>Transfers between funds</b>	<b>17,320</b>	<b>-</b>	<b>(17,320)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>17,338</b>	<b>5,398</b>	<b>(2,500)</b>	<b>2,500</b>	<b>14,838</b>	<b>7,898</b>
<b>Fund balances brought forward</b>	<b>533,306</b>	<b>527,908</b>	<b>2,500</b>	<b>-</b>	<b>535,806</b>	<b>527,908</b>
<b>Fund balances carried forward</b>	<b>550,644</b>	<b>533,306</b>	<b>-</b>	<b>2,500</b>	<b>550,644</b>	<b>535,806</b>