

# **Hepworth United Football Club**

Charity number 1163904

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



# **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 Hellawell		
Michael Walker	President	
Robert Wright		
John Richard Field		

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

<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  
Football Foundation grant

For pitch maintenance costs during closure from Covid restrictions  
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>