

# **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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**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
<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 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 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total 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 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 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  
Football Foundation  
Football Foundation

Towards the purchase and installation of solar panels for the clubhouse  
Towards costs incurred on treatment of the pitch,  
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 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total 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>