

# **Hepworth United Football Club**

Charity number 1163904

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



**WYCAS**

COMMUNITY ACCOUNTING  
WEST YORKSHIRE

**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 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total 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

2 Grants and donations	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>

3 Restricted funds	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 Foundation - 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>

Fund name	Purpose of restriction
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 Foundation - 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.

4 Tangible assets	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 Unrestricted funds £	2022 Unrestricted funds £	2023 Restricted funds £	2022 Restricted funds £	2023 Total funds £	2022 Total 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>