

# **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>		<b>145,509</b>	<b>6,284</b>	<b>151,793</b>	<b>184,366</b>
<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>		<b>166,741</b>	<b>2,774</b>	<b>169,515</b>	<b>174,874</b>
<b>Net income / (expenditure)</b>		<b>(21,232)</b>	<b>3,510</b>	<b>(17,722)</b>	<b>9,492</b>
<b>Transfers between funds</b>		<b>3,510</b>	<b>(3,510)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(17,722)</b>	<b>-</b>	<b>(17,722)</b>	<b>9,492</b>
<b>Fund balances brought forward</b>		<b>557,291</b>	<b>-</b>	<b>557,291</b>	<b>547,799</b>
<b>Fund balances carried forward</b>	(3)	<b>539,569</b>	<b>-</b>	<b>539,569</b>	<b>557,291</b>

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:</b>					
<b>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	-	25,525
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 Unrestricted funds £	2023 Unrestricted funds £	2024 Restricted funds £	2023 Restricted funds £	2024 Total funds £	2023 Total 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>