

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:

| Name | Position | Dates |
|-------------------|---------------------------|-------|
| 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

| Registered and principal address | Bankers |
|----------------------------------|---------------------|
| 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 4th. 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 girls' 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 girls' 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 Unrestricted funds £ | 2025 Restricted funds £ | 2025 Total funds £ | 2024 Total funds £ |
|--------------------------------------|-------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| 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 |
| Total income | | <u>168,112</u> | <u>14,538</u> | <u>182,650</u> | <u>151,793</u> |
| Expenditure on: | | | | | |
| 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 |
| Total expenditure | | <u>195,517</u> | <u>4,750</u> | <u>200,267</u> | <u>169,515</u> |
| Net income / (expenditure) | | <u>(27,405)</u> | <u>9,788</u> | <u>(17,617)</u> | <u>(17,722)</u> |
| Transfers between funds | | <u>9,788</u> | <u>(9,788)</u> | <u>-</u> | <u>-</u> |
| Net movement in funds | | <u>(17,617)</u> | <u>-</u> | <u>(17,617)</u> | <u>(17,722)</u> |
| Fund balances brought forward | | <u>539,569</u> | <u>-</u> | <u>539,569</u> | <u>557,291</u> |
| Fund balances carried forward | (3) | <u>521,952</u> | <u>-</u> | <u>521,952</u> | <u>539,569</u> |

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 |
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | (4) | 489,645 | - | 489,645 | 504,556 |
| Total fixed assets | | <u>489,645</u> | <u>-</u> | <u>489,645</u> | <u>504,556</u> |
| Current assets | | | | | |
| 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 |
| Total current assets | | <u>35,252</u> | <u>-</u> | <u>35,252</u> | <u>38,870</u> |
| Current liabilities: | | | | | |
| amounts falling due within one year | | | | | |
| Creditors and accruals | (7) | 2,945 | - | 2,945 | 3,857 |
| Total current liabilities | | <u>2,945</u> | <u>-</u> | <u>2,945</u> | <u>3,857</u> |
| Net current assets / (liabilities) | | <u>32,307</u> | <u>-</u> | <u>32,307</u> | <u>35,013</u> |
| Net assets | | <u>521,952</u> | <u>-</u> | <u>521,952</u> | <u>539,569</u> |
| Funds | | | | | |
| Unrestricted funds | | 521,952 | - | 521,952 | 539,569 |
| Restricted funds | | - | - | - | - |
| Total funds | | <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 Unrestricted funds £ | 2025 Restricted funds £ | 2025 Total funds £ | 2024 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 |
|-----------------------|--------------------------|---------------|----------------|---------------|----------------|
| Cost | £ | £ | £ | £ | £ |
| 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> |
| Depreciation | | | | | |
| 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> |
| Net book value | | | | | |
| 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

| | | |
|-----------------------------------|---------------|---------------|
| 5 Debtors and prepayments | 2025 | 2024 |
| | £ | £ |
| Prepayments | 802 | 527 |
| | <u>802</u> | <u>527</u> |
| 6 Cash at bank and in hand | 2025 | 2024 |
| | £ | £ |
| Cash at bank | 32,244 | 36,058 |
| Cash in hand | 150 | 345 |
| | <u>32,394</u> | <u>36,403</u> |
| 7 Creditors and accruals | 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 £ |
|--------------------------------------|------------------------------------|------------------------------------|----------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income | | | | | | |
| 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 |
| Total income | 168,112 | 145,509 | 14,538 | 6,284 | 182,650 | 151,793 |
| Expenditure | | | | | | |
| 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 |
| Total expenditure | 195,517 | 166,741 | 4,750 | 2,774 | 200,267 | 169,515 |
| Net income / (expenditure) | (27,405) | (21,232) | 9,788 | 3,510 | (17,617) | (17,722) |
| Transfers between funds | 9,788 | 3,510 | (9,788) | (3,510) | - | - |
| Net movement in funds | (17,617) | (17,722) | - | - | (17,617) | (17,722) |
| Fund balances brought forward | 539,569 | 557,291 | - | - | 539,569 | 557,291 |
| Fund balances carried forward | 521,952 | 539,569 | - | - | 521,952 | 539,569 |