

Company registration number 04451011 (England and Wales)

Charity registration number 1166644

**HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021



HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

(A COMPANY LIMITED BY GUARANTEE)

CONTENTS

| | <u>Page No.</u> |
|---|-----------------|
| Directors and Officers | 1 |
| Directors' Report | 2 - 8 |
| Independent Examiner's Report | 9 |
| Statement of Financial Activities | 10 |
| Balance Sheet | 11 |
| Cash Flow Statement | 12 |
| Notes to the Financial Statements | 13 - 22 |
| <u>MANAGEMENT INFORMATION - not forming part of the statutory accounts</u> | |
| Detailed income and expenditure account | 23 |

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

COMPANY INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2021

| | | |
|------------------------------------|--|---|
| Directors | M M Armstrong A J Barks M C Frost M Howlett M Ives R P Stephen B A Mickelburgh P S Whelan | appointed 22 March 2022 appointed 21 March 2022 appointed 21 March 2022 |
| Company secretary | M Ives | |
| Company registration number | 04451011 (England and Wales) | |
| Charity registration number | 1166644 | |
| Registered office | Ambury House 4 Sovereign Court Lancaster Way Ermine Business Park Huntingdon Cambridgeshire PE29 6XU | |
| Independent examiner | D W Mason FMAAT DChA DWM Accounting Limited 9 Needham Court Yaxley Peterborough PE7 3LE | |

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their report and accounts for the year ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Articles of Association, as amended by special resolution 27 July 2016, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

Directors

The directors shown below have held office since 1 January 2021:

| | |
|-----------------|-------------------------|
| M M Armstrong | |
| A J Barks | |
| M C Frost | |
| M Howlett | |
| M Ives | appointed 22 March 2022 |
| R P Stephen | |
| B A Mickelburgh | appointed 21 March 2022 |
| P S Whelan | appointed 21 March 2022 |

No director has an interest in the company as it is limited by guarantee and does not have any share capital.

No director had, during or at the end of the period, a material interest in any contract that was significant in relation to the company's activities.

The company maintains qualifying third party liability insurance for the benefit of the directors.

Objectives and activities

The principal activity of the company is to promote, foster, develop and support the game of Association Football.

Huntingdonshire FA is the guardian of the rules and regulations of football locally, and a leading advocate for football activity within all communities of Huntingdonshire.

Our Mission

To provide the Huntingdonshire community with the relevant and appropriate tools and opportunities to ensure that all areas of the game continue to Grow, Develop and Evolve.

Our Vision

To unite Huntingdonshire to improve the football experience.

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Objectives and activities (continued)

Our Core Values are:

- Diversity – We recognise diversity in people and ideas
- Safeguarding - We recognise the principles of children first and listening to Young Peoples voices as well as Safeguarding Vulnerable Adults.
- Accountability – We acknowledge and assume responsibility for the actions, products, decisions and policies we take.
- Collaboration – Together we make football stronger and contribute to its development more. Greater success comes from sharing our goals and support to our stakeholders.
- Pride – We take pride in our work plus check, challenge and better those around us.
- Simplify – Football is simple, let's keep it that way.
- Innovation – Pursuing new and creative ideas that ensure that we stay relevant to our community needs and requirements.
- Community – We are part of a community and we measure our success on how we benefit that community.

The review of the Business Plan is yearly; this review looks at what has been achieved and what the outcomes of work in the previous 12 months, albeit interrupted due to the Covid pandemic. This review looks at the success of each key activity in detail and helps Huntingdonshire FA ensure that the mission, vision, and core values remained focused. This review includes contact with all key stakeholders including:

- Council Members
- Staff
- Local Football Clubs
- Local Leagues
- Football Association
- Football Foundation
- Living Sport
- Peterborough City Council
- Huntingdonshire District Council

The Huntingdonshire FA updated its workforce during 2021 as follows:

- Mark Ives - Director of Administration and Company Secretary
- Andy Coles – General Manager
- Gary Marheineke – Football Development Officer
- Stefan Renwick – Marketing and Referee Development Officer
- Ryan Kay – Disability Football Development Officer
- Sarah Hudson – Designated Safeguarding Officer
- Katie Day - Marketing Officer
- Stewart Jeeves – Discipline Consultant
- Petria Foley – Finance Officer

The Key Performance Indicators are monitored weekly by the executive, monthly by the board and quarterly with The FA Regional Manager. Due to this level of scrutiny Huntingdonshire FA can report that we are meeting our KPI's and exceeding in many.

Our focus in 2021 was supporting our football workforce, and all our volunteers during a difficult period for everyone worldwide as a result of Covid. As we appear to be coming out of the pandemic, our levels of participation and retention across all games is positive.

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance

The key challenges Huntingdonshire FA have experienced over the last three years have included:

Youth and Adult Male Football Participation

There has been a small decline in participation in the male game, with less adult male teams and youth teams. One factor to this was Covid and the County FA being unable to affiliate and run its normal Hunts FA 11s Summer Festival.

Youth and Adult Female Football Participation

Youth female teams saw an increase from 24 to 30 teams thanks to the Wildcats programme with teams transferring from kick around centres into teams.

Disability Workforce Fund (DWF)

The workforce review saw a reduction in funding of the County FA and along with the Cambs restructured its staffing positions and created a dual role between Hunts FA and Cambs FA for the Football Development Officer (Disability). Ryan Kay was appointed. Ryan is currently playing for England Cerebral Palsy squad.

Safeguarding

Mark Moffett retired as Designated Safeguarding Officer towards the end of the season and was replaced by Sarah Hudson in the role.

Huntingdonshire FA continue to utilise the Safeguarding Operational Standard guidance to further improve its safeguarding procedures, which are self-assessed twice a year with the external assessment taking place once a year.

Huntingdonshire FA set clear standards for its clubs, leagues, and referees to adhere to, for example over the last five years it has been required that all second team coaches have an in-date CRC and attend an FA course.

We will continue to collaborate with stakeholders like Leagues, Clubs and Case Management, our Local Authorities and other County FA to ensure that we and them are on point with safeguarding and continue to support where possible.

Huntingdonshire FA continues to embed Safeguarding in all that it does.

Huntingdonshire FA Governance Review

As part of our work we embarked on the Corporate Governance Review and we move forward to meeting The FA Corporate Governance Standard.

Part of that journey is the inclusion of INED's to the Board and during 2021 the current season we have seen the inclusion of two INED's Brett Mickelburgh and Phil Whelan with a further two INED's being recruited.

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Football Development

Clubs

| | 2016 teams | 2017 teams | 2018 teams | 2019 teams | 2020 teams | 2021 teams |
|--------------|------------|------------|------------|------------|------------|------------|
| Adult | 88 | 91 | 110 | 79 | 89 | 84 |
| Ladies | 4 | 5 | 4 | 7 | 8 | 8 |
| Youth Clubs: | | | | | | |
| Youth Boys | 204 | 193 | 227 | 197 | 252 | 212 |
| Youth Girls | 22 | 25 | 24 | 21 | 24 | 30 |
| Mini Soccer | 153 | 158 | 162 | 166 | 153 | 151 |
| Disability | 4 | 4 | 5 | 4 | 6 | 5 |
| Total | 475 | 476 | 532 | 474 | 532 | 490 |

Charter Standard Summary

Charter Standard was suspended during the 2020-21 season and is being relaunched as the England Accreditation in 2022-23 season.

Referees

Huntingdonshire FA continue to build upon the excellent training and development pathway for newly qualified referees and also for the more experienced referees to be able to attain higher levels of proficiency.

Below is the current registration status.

| FA KPI Totals | Hunts FA Male | Hunts FA Female | Sub Total |
|-------------------------|------------------|--------------------|-----------|
| 1 National List Referee | 1 | - | 1 |
| 2a Panel Select Referee | - | - | - |
| 2b Panel List Referee | - | - | - |
| 3 Contributory Referee | 4 | - | 4 |
| 4 Supply League Referee | 15 | - | 15 |
| 5 Senior County Referee | 35 | - | 35 |
| 6 County Referee | 8 | 3 | 11 |
| 7 Junior Referee | 59 | 2 | 61 |
| Y Youth Referee | 3 | - | 3 |
| FA KPI Summary | 125 | 5 | 130 |
| T Trainee Referee | 7 | - | 7 |
| D Developers | 8 | 1 | 9 |
| Total | 140 | 6 | 146 |

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

Referees (continued)

We congratulate the referees who received promotion this year. It is the end of a year of hard work and putting into practice the advice received from their Assessors and Mentors.

Those Referees who received promotion in 2021 were:-

Recommended from Level 6 to 5 (Hunts FA promotion)

Stewart Horn
Anthony Leadbitter
Simon Ward

Promoted from Level 7 to 6 (Hunts FA promotion)

Jack Badcock
Stefan Renwick

Facilities

Andy Coles, General Manager is working with Clubs, Local Authorities, Parish Councils. The Football Foundation priority projects listed from the Local Football Facility Plans for Huntingdonshire and Peterborough were:

- Local Football Facility Plan - Huntingdonshire
Huntingdonshire District Council, One Leisure Ramsey - 3G
Huntingdonshire District Council, St Neots - Resurface - 3G
St Ives Town FC - 3G
- Local Football Facility Plan - Peterborough
St John Fisher School - 3G
- Promotion of the Football Foundation PitchPower App - Tool for clubs to self-assess their pitches and open the Grass Pitch Maintenance Fund.

Coaching and Training

Coach Education has been transferred to The FA.

County Cup Competitions 2020/21

Due to Covid-19, the 2020/21 County Cup Competitions were suspended.

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

Financial review

Financial Results

In March 2020 HFA was forced to cease its operations and close the office because of the Covid 19 pandemic. The staff were furloughed and in line with government advice worked remotely. Operational income from charitable and other sources was severely impacted leading to a 12% reduction for 2021 on top of a 30% reduction for 2020. Our expenditure on charitable activities was reduced by a further 20% on top of the 20% in 2020 because of committed and on-going costs that cannot be avoided. This resulted in a further negative movement in funds in 2021 of £18,368 and a decrease in cash in the bank of £1,139.

Principal Funding Sources

The Association was unable to generate income from Cup Finals nor from the office meeting rooms due to adherence to Covid 19 advice. As a result the Association's reliance on its principle source of income, The FA, fell slightly from 64.89% in 2020 to 61.62% in 2021 and actual funding was again reduced.

Reserves & Management

The Association's policy of maintaining free reserves as a shield against future downturns proved its worth in 2020. The Trustee responsible for Finance's policy is to maintain reserves at a discretionary minimum level of 100 days' operating costs including restricted expenditure. The reserves level was monitored regularly by The Trustee responsible for Finance with cash managed internally on a daily basis. This ensured that sufficient resources were available to meet the ever changing objectives and needs of the Association in the face of a sudden and significant drop in grant funding.

Risk Management

Risk management is a continuous process embedded throughout the governance structure. While the Trustees focus on the major strategic risks facing the Association, day to day management of operational risk is the responsibility of the County Secretary and staff. Each project is subject to a risk assessment at the start and review is maintained throughout its duration. Learning from the risk management of individual projects is shared throughout the Trustees and the Association. HFA maintains a business continuity plan which is regularly reviewed and updated. Led by the Trustees, the plan is designed to ensure HFA can continue to operate if its systems or facilities, or those of its strategic service delivery partners, are out of action for any significant length of time due to an unforeseen event. Updates on the risks are reported to the Trustees Board meetings by the County Secretary, for the Trustees to review and manage changes accordingly. The Covid 19 pandemic was clearly an unforeseen and highly significant impact to the Association. The governance structures, put in place by the Trustees, enabled the Association to react swiftly to the ever changing situation. Cost saving measures were implemented swiftly with the aim to sustain as much as possible the operational capabilities of the Association. Budgeting and frequent Forecasting enabled the Trustees to react to the financial plight faced and helped The Trustees to take the necessary actions to preserve the Association.

Going concern

The governance structures, referred to above, allowed the Association to ensure that it was able to continue to operate throughout the pandemic. The forecasting has also shown that the Association is in a position to continue for at least the coming 12 months with the continued support of The FA.

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

Directors' responsibilities

The trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Companies Act 2006 requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions for small companies of the Companies Act 2006.

This report was approved by the board of trustees on 21 April 2022.

On behalf of the board



M C Frost
Director

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED
FOR THE YEAR ENDED 31 DECEMBER 2021

I report on the accounts of the company for the year ended 31 December 2021, which are set out on pages 10 to 22.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Association of Accounting Technicians.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a "true and fair" which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

I 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.

D W Mason

David Mason FMAAT DChA

DWM Accounting Limited
9 Needham Court
Yaxley
Peterborough
PE7 3LE

Date: 22 April 2022

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2021

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total 2021 £ | Total 2020 £ |
|---|------|----------------------------|--------------------------|-----------------------|-----------------------|
| Income: | | | | | |
| Income from charitable activities | 3 | 203,800 | 13,011 | 216,811 | 261,816 |
| Income from other activities | 4 | 45,766 | 124 | 45,890 | 36,084 |
| Investment income | 5 | 384 | 36 | 420 | 743 |
| Total income | | <u>249,950</u> | <u>13,171</u> | <u>263,121</u> | <u>298,643</u> |
| Expenditure: | | | | | |
| Charitable activities | 6 | 267,322 | 14,167 | 281,489 | 353,335 |
| Total resources expended | | <u>267,322</u> | <u>14,167</u> | <u>281,489</u> | <u>353,335</u> |
| Net income for the year before transfers | | (17,372) | (996) | (18,368) | (54,692) |
| Transfer between funds | | 4,867 | (4,867) | - | - |
| Net movement in funds for the year | | <u>(12,505)</u> | <u>(5,863)</u> | <u>(18,368)</u> | <u>(54,692)</u> |
| Fund balances brought forward | | 600,499 | 64,668 | 665,167 | 719,859 |
| Fund balances carried forward | | <u><u>587,994</u></u> | <u><u>58,805</u></u> | <u><u>646,799</u></u> | <u><u>665,167</u></u> |

The notes on pages 13 to 22 form part of these financial statements

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

BALANCE SHEET AS AT 31 DECEMBER 2021

| | Note | 2021 £ | £ | 2020 £ | £ |
|---|------|----------------|----------------|----------------|----------------|
| Fixed assets | | | | | |
| Investments | 12 | | 20 | | 20 |
| Property, plant and equipment | 13 | | 481,618 | | 515,126 |
| | | | <u>481,638</u> | | <u>515,146</u> |
| Current assets | | | | | |
| Debtors | 14 | 8,116 | | 17,330 | |
| Cash at bank and in hand | | 177,861 | | 179,000 | |
| | | <u>185,977</u> | | <u>196,330</u> | |
| Creditors: amounts falling due within one year | 15 | (20,816) | | (46,309) | |
| Net current assets | | | 165,161 | | 150,021 |
| Net assets | | | <u>646,799</u> | | <u>665,167</u> |
| Funds of the charity | 16 | | | | |
| Unrestricted funds | | | 587,994 | | 600,499 |
| Restricted funds | 17 | | 58,805 | | 64,668 |
| Total charity funds | | | <u>646,799</u> | | <u>665,167</u> |

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Companies Act 2006 and for preparing accounts which give a true and fair view of the state of the affairs of the charitable company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the charitable company.

The accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The financial statements were approved by the Board of Directors on 21 April 2022



M C Frost
Director

Company registration number 04451011 (England and Wales)

The notes on pages 13 to 22 form part of these financial statements

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2021

| | 2021 £ | 2020 £ |
|---|----------------|----------------|
| Reconciliation to cash generated from operations | | |
| Deficit for the year | (18,368) | (54,692) |
| Depreciation | 33,508 | 31,468 |
| Investment income | (420) | (743) |
| Decrease in debtors | 9,214 | 4,624 |
| (Decrease) in creditors | (25,493) | (6,884) |
| | <hr/> | <hr/> |
| Net cash inflow from operating activities | (1,559) | (26,227) |
| Cash from other sources | | |
| Investment income | 420 | 743 |
| Application of cash | | |
| Payments to acquire fixed assets | - | - |
| | <hr/> | <hr/> |
| Increase in cash | (1,139) | (25,484) |
| Cash at bank and in hand at beginning of the year | 179,000 | 204,484 |
| | <hr/> | <hr/> |
| Cash at bank and in hand at end of the year | <u>177,861</u> | <u>179,000</u> |

The notes on pages 13 to 22 form part of these financial statements

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK (FRS 102) and the Companies Act 2006.

1.2 Public benefit

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

1.3 Preparation of the accounts on a going concern basis

The charitable company reported a cash outflow of £1,139 for the year. The trustees agree an annual budget and are confident that the charity is a going concern.

1.4 Income

All income is included in the Statement of Financial Activities in the year in which they are receivable, except for monies which are for specific periods crossing over the year end.

Income represents affiliation fees, course fees, fines, Football Association grants and other income receivable in the year.

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.6 Fund accounting

Funds held by the charity are:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds - these are funds that have been set aside at the discretion of the Trustees for a specific, but not legally binding, purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies (continued)

1.7 Expenditure and irrecoverable VAT

All resources expended are accounted for gross, and in the period in which they are incurred. VAT is not recoverable by the charity and as such is included in the relevant costs in the Statement of Financial Activities.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic

1.8 Tangible fixed assets and depreciation

Depreciation is provided at rates in order to write off each asset over its estimated useful life as follows:

| | |
|------------------------|--------------------------|
| Land and buildings | 5% straight line |
| Furniture and fittings | 4% and 20% straight line |
| Office equipment | 20% straight line |
| Computer equipment | 20% straight line |

1.9 Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

1.10 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short term maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Leasing and hire purchase commitments

Leases are classified as finance leases when they transfer substantially all the risks and rewards of ownership of the leased assets to the company. Other leases that do not transfer substantially all the risks and rewards of ownership of the leased assets to the company are classified as operating leases.

The company has entered into some hire purchase agreements for certain machinery assets that include the option to purchase the items at the end of the lease term for a nominal amount, which is expected to be much lower than their fair value at that date. The hire purchase agreements have been classified as finance leases as it is reasonably certain that the option will be exercised.

Rentals paid under operating leases are charged to profit and loss account on a straight line basis over the period of the lease.

1.12 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies (continued)

1.13 Provisions

Provisions are recognised when the company has a legal or constructive obligation at the reporting date as a result of a past event, it is probable that the company will be required to settle the obligation and the amount of the obligation can be reliably estimated.

Provisions are recognised at the best estimate of the amount required to settle the obligation at the reporting date.

1.14 Taxation

The charitable company is now exempt from paying corporation tax on its investment income and from the annual requirement to file a corporation tax return.

1.15 Employee benefits

Short-term employee benefits

Short-term employee benefits are recognised as an expense in the period in which they are incurred.

Post-employment defined contribution plans

The company makes contributions for staff to a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund, or paid to employees' personal pension plans. The pension cost charge represents contributions payable by the company to the fund or personal plans and are recognised as an expense as they are incurred.

2 Legal status of the charity

Huntingdonshire Football Association Limited is a charitable company limited by guarantee, incorporated in England and Wales. Its registered office is Ambury House, 4 Sovereign Court, Lancaster Way, Ermine Business Park, Huntingdon, Cambs, PE29 6XU.

The charity is a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

3 Income from charitable activities

| | Unrestricted Funds £ | Restricted Funds £ | Total 2021 £ | Total 2020 £ |
|--------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| FA Grants: | | | | |
| FA Salary and grants | 145,406 | - | 145,406 | 143,861 |
| FDO Salary and On-costs | - | - | - | 7,650 |
| FA grants - ESFA admin | 2,333 | - | 2,333 | 4,000 |
| FA grants - Safeguarding | - | - | - | 3,910 |
| FA grants - return of football | 1,397 | - | 1,397 | 1,397 |
| FA grants - redundancy support | - | - | - | 6,332 |
| FA grants - referee mentor | - | 508 | 508 | - |
| FA grants - Rule 8e | - | 7,550 | 7,550 | 18,755 |
| FA grants - SSF | - | 4,953 | 4,953 | 6,954 |
| FA grants - sin bins | - | - | - | 945 |
| Disability Workforce Fund | - | - | - | 6,274 |
| Development Income | 10,617 | - | 10,617 | 38,085 |
| Bursaries | - | - | - | - |
| Members Affiliation Fee | 14,463 | - | 14,463 | 6,207 |
| Referees' Income | 6,330 | - | 6,330 | 1,375 |
| Discipline Income | 23,254 | - | 23,254 | 16,071 |
| | <u>203,800</u> | <u>13,011</u> | <u>216,811</u> | <u>261,816</u> |

4 Income from other activities

| | Unrestricted Funds £ | Restricted Funds £ | Total 2021 £ | Total 2020 £ |
|----------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Competition Income | - | - | - | - |
| Ticket Sales | 195 | - | 195 | 3,982 |
| Donations and sponsorships | 500 | 124 | 624 | - |
| Hire of head office | 615 | - | 615 | 12,084 |
| Miscellaneous Income | 8,732 | - | 8,732 | 9,997 |
| Job Retention Scheme grant | 29,133 | - | 29,133 | 7,900 |
| Local Government grant | 6,050 | - | 6,050 | 2,000 |
| Equipment Sales | 541 | - | 541 | 121 |
| | <u>45,766</u> | <u>124</u> | <u>45,890</u> | <u>36,084</u> |

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

5 Investment income

| | Unrestricted Funds £ | Restricted Funds £ | Total 2021 £ | Total 2020 £ |
|-------------------|----------------------------|--------------------------|--------------------|--------------------|
| Interest Received | 384 | 36 | 420 | 743 |

6 Charitable expenditure

| | Unrestricted Funds £ | Restricted Funds £ | Total 2021 £ | Total 2020 £ |
|------------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Salaries | 149,566 | - | 149,566 | 204,948 |
| Development Expenditure | 3,795 | 252 | 4,047 | 27,136 |
| Disability Workforce Fund | - | 10,191 | 10,191 | 13,568 |
| Staff Expenses | 1,068 | - | 1,068 | 5,204 |
| Council Expenses | 5,681 | 2,124 | 7,805 | 2,750 |
| Consultancy charges | 33,600 | - | 33,600 | 14,000 |
| Rates | 6,143 | - | 6,143 | 6,664 |
| Insurance | 12,978 | - | 12,978 | 8,593 |
| Light, heat and water | 2,753 | - | 2,753 | 3,540 |
| Printing, Stationery & Advertising | 2,232 | - | 2,232 | 967 |
| Telephone & Postage | 4,341 | - | 4,341 | 4,627 |
| Professional Fees | - | - | - | 700 |
| Repairs & Maintenance | 2,906 | - | 2,906 | 4,650 |
| Equipment Expenses | - | - | - | 778 |
| Vehicle Hire/Lease | - | - | - | 5,603 |
| Subscriptions & Donations | 1,018 | 1,600 | 2,618 | 2,849 |
| Computer software costs | 495 | - | 495 | 537 |
| Discipline Expenditure | 3,690 | - | 3,690 | 54 |
| Competition Expenditure | 15 | - | 15 | 738 |
| Medals | - | - | - | 6,000 |
| Ticket Purchases | 290 | - | 290 | 366 |
| Hire of head office expenses | 3 | - | 3 | 274 |
| Bank and credit card charges | 902 | - | 902 | 818 |
| Miscellaneous Expenditure | 258 | - | 258 | 4,239 |
| Depreciation | 33,508 | - | 33,508 | 31,468 |
| Governance costs (note 7) | 2,080 | - | 2,080 | 2,264 |
| | 267,322 | 14,167 | 281,489 | 353,335 |

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

7 Governance costs

| | Unrestricted Funds £ | Restricted Funds £ | Total 2021 £ | Total 2020 £ |
|---------------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Trustee travelling expenses (note 10) | 180 | - | 180 | 264 |
| Fees paid to trustees (note 10) | 400 | - | 400 | 500 |
| Accountancy fees | 1,500 | - | 1,500 | 1,500 |
| | <u>2,080</u> | <u>-</u> | <u>2,080</u> | <u>2,264</u> |

8 Taxation

The charitable company is a non-profit making company and is exempt from corporation tax on any investment income earned during the year.

9 Net income for the year

This is stated after charging/(crediting):

| | 2021 £ | 2020 £ |
|--------------|--------------|--------------|
| Depreciation | 33,508 | 31,468 |
| Accountancy | <u>1,500</u> | <u>1,500</u> |

10 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

| | 2021 £ | 2020 £ |
|-----------------------|----------------|----------------|
| Salaries and wages | 134,547 | 186,123 |
| Social security costs | 11,473 | 14,374 |
| Pension costs | 3,947 | 4,951 |
| Consultancy costs | 33,600 | 14,000 |
| | <u>183,567</u> | <u>219,448</u> |

No employee had benefits in excess of £60,000 (2020 : no employees) received remuneration amounting to more than £60,000 in either year.

Pension costs are allocated in proportion to the related staffing costs incurred.

The total employee benefits of the key management personnel of the charity were £33,600.

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

10 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

During the year, the following payments were made to trustees:

| | 2021 Total £ | 2021 Number of trustees | 2020 Total £ | 2020 Number of trustees |
|--------------------------|--------------------|-------------------------------|--------------------|-------------------------------|
| Referee observation fees | 180 | 1 | 180 | 1 |
| Honoraria | 400 | 1 | 500 | 1 |
| Travel expenses | - | - | 84 | 1 |

11 Staff numbers

The average staff numbers during the year are as follows:

| | 2021 | 2020 |
|--|----------|-----------|
| Average monthly head count during the year | <u>6</u> | <u>7</u> |
| Average number of full-time equivalent employees during the year | <u>5</u> | <u>5</u> |
| Additional average number of tutors during the year | <u>6</u> | <u>22</u> |
| Average number of tutors paid per month during the year | <u>1</u> | <u>1</u> |

12 Investments

| | 2021 £ | 2020 £ |
|---|-----------|-----------|
| Total fixed asset investments comprise: | | |
| Interest in associate | <u>20</u> | <u>20</u> |

Interest in associate

The charitable company holds 15% of the issued share capital of Sovereign Court Management Company Limited, a company incorporated in England and Wales.

The principal activity of Sovereign Court Management Company Limited is to maintain the common areas of Sovereign Court.

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

13 Property, plant and equipment

| | Freehold property | Furniture and fittings £ | Office equipment £ | Computer equipment £ | Total £ |
|--------------------------|----------------------|--------------------------------|--------------------------|----------------------------|----------------|
| Cost or valuation | | | | | |
| At 1 January 2021 | 537,074 | 88,819 | 61,544 | 4,125 | 691,562 |
| Additions | - | - | - | - | - |
| At 31 December 2021 | <u>537,074</u> | <u>88,819</u> | <u>61,544</u> | <u>4,125</u> | <u>691,562</u> |
| Depreciation | | | | | |
| At 1 January 2021 | 74,802 | 50,304 | 47,207 | 4,123 | 176,436 |
| Charge for the period | 19,098 | 8,847 | 5,563 | - | 33,508 |
| At 31 December 2021 | <u>93,900</u> | <u>59,151</u> | <u>52,770</u> | <u>4,123</u> | <u>209,944</u> |
| Net book value | | | | | |
| At 31 December 2021 | <u>443,174</u> | <u>29,668</u> | <u>8,774</u> | <u>2</u> | <u>481,618</u> |
| At 31 December 2020 | <u>462,272</u> | <u>38,515</u> | <u>14,337</u> | <u>2</u> | <u>515,126</u> |

14 Debtors

| | 2021 £ | 2020 £ |
|---------------|--------------|---------------|
| Trade debtors | 3,213 | 1,148 |
| Other debtors | 1,735 | 9,849 |
| Prepayments | 3,168 | 6,333 |
| | <u>8,116</u> | <u>17,330</u> |

15 Creditors: amounts falling due within one year

| | 2021 £ | 2020 £ |
|------------------------------------|---------------|---------------|
| Trade creditors | 6,027 | 14,755 |
| Taxation and social security | (393) | 2,867 |
| Accruals and deferred income | 370 | 9,190 |
| Other creditors | 10,524 | 15,209 |
| Funds held for Hunts Sunday League | 4,288 | 4,288 |
| | <u>20,816</u> | <u>46,309</u> |

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

16 Analysis of charitable funds

| | Unrestricted funds £ | Restricted funds £ | Total £ |
|---|----------------------------|--------------------------|------------|
| Fund balances at 31 December 2021 are represented by: | | | |
| Investments | 20 | - | 20 |
| Tangible fixed assets | 481,618 | - | 481,618 |
| Current assets | 124,453 | 61,524 | 185,977 |
| Current liabilities | (18,097) | (2,719) | (20,816) |
| Net assets | 587,994 | 58,805 | 646,799 |

17 Restricted funds

| | Opening balance £ | Incoming resources £ | Resources expended £ | Transfers £ | Closing balance £ |
|--|-------------------------|----------------------------|----------------------------|----------------|-------------------------|
| FA Salary and grants | - | - | - | - | - |
| FA grants - referee retention and mentoring | 1,859 | 508 | (1,294) | - | 1,073 |
| FA grants - Rule 8e | - | 7,550 | - | (7,550) | - |
| FA grants - office equipment | - | - | - | - | - |
| FA grants - SSF | - | 4,953 | (495) | (4,458) | - |
| FA grants - sin bins | - | - | (335) | 335 | - |
| Disability Workforce Fund | 3,385 | - | (10,191) | 6,806 | - |
| Development Income | 37,720 | - | (252) | - | 37,468 |
| Bursaries | 13,932 | - | - | - | 13,932 |
| Benevolent Fund | 7,772 | 160 | (1,600) | - | 6,332 |
| | 64,668 | 13,171 | (14,167) | (4,867) | 58,805 |

The FA Salary grant is to pay the salaries of the charity - any shortfall is transferred from unrestricted funds. Other FA grants are for the specific purposes stated above.

Referee retention and mentoring is in relation to monies received from the FA for work with referees.

The Disability Workforce fund is relating to monies received from the Postcode Lottery jointly with Cambs FA.

Development income is monies received for specific, small projects.

Bursary income is paid out once trainees have completed their courses - the fund balance carried forward is in respect of timing differences at the year end.

The Benevolent Fund was previously administered by a separate charity. It provides provide grants to football players who have suffered severe injury whilst participating in a football activity with a registered member club of the Huntingdonshire Football Association. It also provides grants to any member, player or ex-member who declares the need for financial assistance.

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

18 Operating lease commitments

| | 2021 £ | 2020 £ |
|---|-----------|-----------|
| At the year end, the company's has the following annual commitments for payments on operating leases: | | |
| Lease expiring: | | |
| Within one year | - | - |
| Between two and five years | - | - |
| | <hr/> | <hr/> |
| | - | - |
| | <hr/> | <hr/> |

19 Related party transactions

During the year, the charitable company received a management fee of £3,550 from Sovereign Court Management Company Limited for managing the common areas of Sovereign Court.

The charitable company also paid £2,247 to Sovereign Court Management Company Limited in respect of service charges for their part of the common areas of Sovereign Court.

A director of the charitable company is one of the two directors of Sovereign Court Management Company Limited. The company secretary of the charitable company is also the company secretary of Sovereign Court Management Company Limited.

A director of the charitable company provides consultancy to the charitable company in respect of being the director of administration. The amount charged is £33,600 (2020 - £14,000).

20 Control

No one individual has overall control of the company.

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

| | 2021 £ | 2020 £ |
|--|-----------------|-----------------|
| Income | | |
| Competition Income | - | - |
| Members Affiliation Fee | 14,463 | 6,207 |
| Benevolent Fund donations | 124 | - |
| Ticket Sales | 195 | 3,982 |
| Referees' Income | 6,330 | 1,375 |
| Discipline Income | 23,254 | 16,071 |
| Interest Received | 420 | 743 |
| Hire of head office income | 615 | 12,084 |
| Miscellaneous Income | 43,915 | 19,897 |
| Donations and sponsorships | 500 | - |
| FA Grants | 162,147 | 193,804 |
| Disability Workforce Fund | - | 6,274 |
| Development Income | 10,617 | 38,085 |
| Equipment Sales | 541 | 121 |
| TOTAL INCOME | 263,121 | 298,643 |
| Expenditure | | |
| Salaries | 149,966 | 205,449 |
| Rates | 6,143 | 6,664 |
| Light, heat and water | 2,753 | 3,540 |
| Staff Expenses | 1,068 | 5,204 |
| Council Expenses | 8,027 | 3,014 |
| Consultancy charges | 33,600 | 14,000 |
| Printing, Stationery & Advertising | 2,232 | 967 |
| Telephone & Postage | 4,341 | 4,627 |
| Professional Fees | 1,500 | 2,200 |
| Miscellaneous Expenditure | 216 | 4,238 |
| Equipment Expenses | - | 778 |
| Repairs & Maintenance | 2,906 | 4,650 |
| Hire of head office expenses | 3 | 274 |
| Vehicle Hire/Lease | - | 5,603 |
| Subscriptions & Donations | 1,018 | 974 |
| Benevolent Fund payments | 1,600 | 1,875 |
| Insurance | 12,978 | 8,593 |
| Computer software costs | 495 | 537 |
| Ticket Purchases | 290 | 366 |
| Discipline Expenditure | 3,690 | 54 |
| Development Expenditure | 4,047 | 27,136 |
| Disability Workforce Fund | 10,191 | 13,568 |
| Medals | - | 6,000 |
| Competition Expenditure | 15 | 738 |
| Bank and credit card charges | 902 | 818 |
| Depreciation | 33,508 | 31,468 |
| TOTAL EXPENDITURE | 281,489 | 353,335 |
| Excess of Income over Expenditure | (18,368) | (54,692) |