

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 30 JUNE 2025**



# HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

## (A COMPANY LIMITED BY GUARANTEE)

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# HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

## COMPANY INFORMATION

***FOR THE YEAR ENDED 30 JUNE 2025***

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### **Directors**

M M Armstrong	
A J Barks	
F J Briault	appointed 3 April 2025
M C Frost	
C Hine	appointed 1 January 2025
M Howlett	
M Ives	
M Lambert	appointed 1 January 2025
B A Mickelburgh	
M A Sacks	resigned 1 January 2025
R P Stephen	
S J L Warren	appointed 3 April 2025
P S Whelan	resigned 15 May 2025

### **Company secretary**

M Ives

### **Company registration number**

04451011 (England and Wales)

### **Charity registration number**

1166644

### **Registered office**

Armstrong 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 30 JUNE 2025*

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The Trustees present their report and accounts for the period ended 30 June 2025.

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 July 2024:

M M Armstrong	
A J Barks	
F J Briault	appointed 3 April 2025
M C Frost	
C Hine	appointed 1 January 2025
M Howlett	
M Ives	
M Lambert	appointed 1 January 2025
B A Mickelburgh	
M A Sacks	resigned 1 January 2025
R P Stephen	
S J L Warren	appointed 3 April 2025
P S Whelan	resigned 15 May 2025

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 30 JUNE 2025**

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### Objectives and activities (continued)

#### **Our Core Values are:**

- Diversity – We recognise diversity in people and ideas and ensure the game is accessible to all
- 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. 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 2024/25 as follows:

- Mark Ives - Director of Administration and Company Secretary
- Brett Fairholm – Chief Operating Officer
- Gary Marheineke – Football Development Manager
- Dan England - Referee Development and Club Support Officer
- Sarah Hudson – Designated Safeguarding Officer
- Stewart Jeeves – Discipline Consultant
- Petria Foley – Finance Officer
- Annie Posnett – Football Development Officer – Womens & Girls

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

Our focus continues to be supporting our local football workforce, and all of our volunteers.

# HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

## TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2025

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### Achievements and performance

#### ***Youth and Adult Male Football Participation***

Male Registered players - 2024/25	Target 8,291	Actual / highpoint 8,245
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#### ***Youth and Adult Female Football Participation***

Female Registered players – 2024/25	Target 1,456	Actual / highpoint 1,273
Wildcats – 2024/25	Target 12 centres	Actual / highpoint 12
Squad Girls – 2024/25	Target 8	Actual / highpoint 2

#### ***Disability Workforce Fund (DWF)***

Disabled Registered players – 2024/25	Target 92	Actual / highpoint 129
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Links with NHS, CP Sport, The WFA, SEND Facilities within schools and club mentor programme is helping participation levels grow.

### **Safeguarding**

Led by Sarah Hudson, DSO, Huntingdonshire FA continue to utilise the Safeguarding 365 guidance to further improve its safeguarding procedures, which requires on-going self-assessment, with 2 external assessments undertaken by the NSPCC.

Huntingdonshire FA set clear standards for its clubs, leagues and referees and we continue to support the FA standards. It is the County FA's commitment to fully adhere to the high standards set by The Football Association and ensuring all, including of our participants continue to be able to be safe within Huntingdonshire.

We will continue to collaborate with stakeholders like Leagues, Clubs and Case Management, our Local Authorities and other County FAs to ensure that we are delivering our safeguarding practises to the highest level.

Huntingdonshire FA were assessed in February 2024, and were deemed to be "meeting the standard", showing that we are exceeding in certain areas of the standard as described by the assessors.

### **Huntingdonshire FA Governance Review**

The County FA have made all the necessary amendments to the County FA structure and the Regulatory changes to our articles, to meet the FA Corporate Governance Standards.

We have since evidenced the work and have demonstrated and achieved the criteria to meet the County FA Code of Governance standard.

# HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

## TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2025

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### Football Development

Clubs	2019 teams	2020 teams	2021 teams	2022 teams	2023 teams	2024 teams
Adult Male	79	89	84	99	103	111
Adult Ladies	7	8	8	8	10	7
Youth Clubs:						
Youth Boys	363	405	363	393	426	416
Youth Girls	21	24	30	30	38	60
Disability	4	6	5	8	7	8
Total	474	532	490	538	584	602

\* Youth Boys clubs numbers include Mini-Soccer club numbers.

### England Accreditation Summary

Football leagues and clubs accredited by The FA have positively changed the football landscape over the last 20 years. They create ideal environments to nurture players, coaches and volunteers. The result is greater diversity and inclusivity through football. England Football Accredited replaces The FA Charter Standard and is the next chapter in this amazing story as we unite even more communities by supporting Leagues and Clubs over the next ten years.

England Football Accreditation is for all non-professional leagues and clubs. For clubs, this is those that have teams playing within grassroots, the National League System steps 1-6 or the Women's pyramid Tier 3 and below.

Clubs can apply to be Accredited through the dashboard section of the Club Portal. There are a number of on-pitch (e.g. coaching qualifications) and off-pitch (e.g. club policies and plans) criteria that clubs need to meet before they can apply. Within the dashboard, you will be able to see your progress against each of these criteria, and any actions that need to be completed.

Clubs will receive Nike footballs when they become Accredited. Clubs who Stay Accredited will receive footballs and vouchers each season after renewal has been completed. The vouchers can be used towards new kit and equipment through The FAs Accredited Kit Store. Clubs will be able to access other opportunities such as the Club Programme, Club House and be prioritised for other investments – Howdens Kitchen Project for clubs who are 2-3 star clubs.

As of March 2025, The County FA are still supporting clubs with Accreditation if they wish to gain England football accreditation.

Accreditation level	2022/2023	2023/2024	2024/2025
1 star completed	37	67	57
2 star completed	6	16	17
3 star completed	-	-	-
Not accredited	-	10	10
Total	43	93	84

# HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

## TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2025

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### Referees

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

Below is the current registration status as of 3 October 2025.

FA KPI Totals	Hunts FA Male	Hunts FA Female	Sub Total
1 National List Referee	1	-	1
2 Panel List Referee	1	-	1
3 Contributory Referee	2	-	2
4 Supply League Referee	6	-	6
5 Senior County Referee	41	1	42
6 County Referee	12	1	13
7 Junior Referee	57	7	64
Y Youth Referee	77	6	83
FA KPI Summary	197	15	212
T Trainee Referee	60	6	66
N Non-Active	6	-	6
Total	263	21	284

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 2024/25 were:-

### **Recommended from Level 5 to 4**

Jacob Nunn

Officials will be nominated should they meet the full required promotion criteria before 30 April 2025.

### **Recommended from Level 6 to 5 (Hunts FA promotion)**

Thomas England  
Ben Crossland  
Michael Sherman  
Adam Brooks

### **Promoted from Level 7 to 6 (Hunts FA promotion)**

Archie Sillett  
Aaron Revell  
Martin Richardson  
Callum Horn  
Alex Young  
Josh Allen  
Paul Vincent



# HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

## TRUSTEES' REPORT *FOR THE YEAR ENDED 30 JUNE 2025*

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### **Facilities**

Brett Fairholm, COO is working closely with Clubs, Leagues, Local Authorities, Parish Councils and Developers to identify, develop and deliver multiple projects that reflect both the strategic needs identified within the newly refreshed Local Football Facility Plans and Pitch Playing Strategy whilst addressing the ongoing demands of the changing local footballing landscape.

Joint Huntingdonshire FA and Football Foundation priority capital projects are listed below:

#### **3G Pitches (Present)**

Recently Completed	Sawtry Village Academy
Completion by 30th November 2025	Godmanchester Rovers FC
Submission by December 2025	Stanground Academy St Ives One Leisure Outdoor
Submission by May 2026	Huntingdon One Leisure / St Peters School

#### **Pavilions Update**

Sawtry Parish Council	Greenfields - refurbishment and extension
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#### **3G Pitches (Future)**

Winteringham	Urban & Civic / Football Foundation
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#### **Home Advantage Programme**

Active Hampton / Peterborough City Council / Hampton Utd

# HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

## TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2025

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The results and fixtures for the 2025 County Cup finals are as follows:

Men's Senior Cup	St Neots Town	2	v	2	St Ives Town
	<i>St Neots Town win 6-5 on penalties</i>				
Women's Senior Cup	Godmanchester Town	1	v	0	Eaton Socon Ladies
Intermediate Cup	Warboys Town	2	v	1	Eynesbury United
Junior Cup	Hemingford United Reserves	0	v	2	Park Farm Pumas
Lower Junior Cup	ICA Sports	3	v	0	Fenstanton Reserves
Sunday Cup	Orton Wanderers	1	v	2	Stanground Cardea
Under 18 Cup	St Ives Town	1	v	1	Eaton Socon
	<i>St Ives Town win 4-2 on penalties</i>				
Under 16 Cup Boys	Yaxley FC U16	1	v	1	St Ives Town U16
	<i>St Ives Town win 3-2 on penalties</i>				
Under 16 Cup Girls	Peterborough RTC U16 Girls		v		Girls United
	<i>Home walkover</i>				
Under 15 Cup	St Ives Town U15	5	v	0	St Neots Town U15
Under 14 Cup Boys	Peterborough RTC U14 JPL	2	v	5	Godmanchester Rovers U14 EJA
Under 14 Cup Girls	St Ives Rangers	3	v	9	Girls United U14
Under 13 Cup	Peterborough RTC U13 Red	1	v	3	Needingworth Colts
Under 12 9v9 Boys	Alconbury Colts	0	v	1	Peterborough RTC U12 JPL
Under 12 9v9 Girls	Girls United U12 Pink	1	v	9	Girls United U12 Black
Veterans Cup Final	Stilton United	3	v	2	Eynesbury Rovers

# HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

## TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2025

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### **Financial review**

#### ***Financial Results***

The charitable company has changed its financial year end to 30 June to fall in to line with county FAs across the country. As a result, it is difficult to draw meaningful comparisons to previous years - as these accounts only cover a six month period.

Overall, there was a positive movement in funds of £8,160 and cash and bank balances increased by £21,820.

#### ***Principal Funding Sources***

The Association's reliance on its principal source of income, The FA, fell from 57.29% for the six months to 30 June 2024 to 50.36% in the year to 30 June 2025, although this was expected due to the comparison of accounting periods.

#### ***Reserves & Management***

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 an example of 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.

# HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

## TRUSTEES' REPORT *FOR THE YEAR ENDED 30 JUNE 2025*

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### Financial review (continued)

#### *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.

### 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 period, 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 24 November 2025

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 30 JUNE 2025***

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I report on the accounts of the company for the year ended 30 June 2025, which are set out on pages 12 to 24.

**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 period 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: 24 November 2025

# HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 30 JUNE 2025

	Note	Unrestricted Funds £	Restricted Funds £	12 months Total 2025 £	6 months Total 2024 £
<b>Income:</b>					
Income from charitable activities	3	315,432	36,404	351,836	142,675
Income from other activities	4	55,887	-	55,887	43,220
Investment income	5	4,107	179	4,286	2,035
<b>Total income</b>		<u>375,426</u>	<u>36,583</u>	<u>412,009</u>	<u>187,930</u>
<b>Expenditure:</b>					
Charitable activities	6	381,290	22,559	403,849	216,852
<b>Total resources expended</b>		<u>381,290</u>	<u>22,559</u>	<u>403,849</u>	<u>216,852</u>
<b>Net income for the period before transfers</b>		(5,864)	14,024	8,160	(28,922)
Transfer between funds		4,909	(4,909)	-	-
<b>Net movement in funds for the period</b>		<u>(955)</u>	<u>9,115</u>	<u>8,160</u>	<u>(28,922)</u>
Fund balances brought forward		548,928	61,645	610,573	639,495
<b>Fund balances carried forward</b>		<u><u>547,973</u></u>	<u><u>70,760</u></u>	<u><u>618,733</u></u>	<u><u>610,573</u></u>

The notes on pages 15 to 24 form part of these financial statements

# HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

## BALANCE SHEET AS AT 30 JUNE 2025

	Note	At 30 June 2025		At 30 June 2024	
		£	£	£	£
<b>Fixed assets</b>					
Investments	12		20		20
Property, plant and equipment	13		424,446		417,256
			<u>424,466</u>		<u>417,276</u>
<b>Current assets</b>					
Debtors	14	29,525		33,416	
Cash at bank and in hand		237,048		215,228	
		<u>266,573</u>		<u>248,644</u>	
<b>Creditors: amounts falling due within one year</b>	15	(72,306)		(55,347)	
<b>Net current assets</b>			194,267		193,297
<b>Net assets</b>			<u>618,733</u>		<u>610,573</u>
<b>Funds of the charity</b>	16				
Unrestricted funds			547,973		548,928
Restricted funds	17		70,760		61,645
<b>Total charity funds</b>			<u>618,733</u>		<u>610,573</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 period and of its surplus or deficit for the financial period 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 24 November 2025



M C Frost  
Director

Company registration number 04451011 (England and Wales)

The notes on pages 15 to 24 form part of these financial statements

# HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

## CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

	12 months 2025 £	6 months 2024 £
<b>Reconciliation to cash generated from operations</b>		
Deficit for the year	8,160	(28,922)
Depreciation	31,134	15,214
Investment income	(4,286)	(2,035)
Decrease / (Increase) in debtors	3,891	(14,437)
Increase in creditors	16,959	8,528
	<hr/>	<hr/>
<b>Net cash inflow / (outflow) from operating activities</b>	55,858	(21,652)
 <b>Cash from other sources</b>		
Investment income	4,286	2,035
 <b>Application of cash</b>		
Payments to acquire fixed assets	(38,324)	-
	<hr/>	<hr/>
<b>Increase / (decrease) in cash</b>	21,820	(19,617)
 Cash at bank and in hand at beginning of the year	215,228	234,845
	<hr/>	<hr/>
<b>Cash at bank and in hand at end of the year</b>	<u>237,048</u>	<u>215,228</u>

The notes on pages 15 to 24 form part of these financial statements



# HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

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### 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 inflow of £21,820 for the period. 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 period in which they are receivable, except for monies which are for specific periods crossing over the period end.

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

#### 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 30 JUNE 2025

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### 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 30 JUNE 2025

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### 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 Armstrong 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 30 JUNE 2025

### 3 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	12 months Total 2025 £	6 months Total 2024 £
FA Grants:				
FA Salary and grants	153,642	-	153,642	77,417
FA grants - Rule 8e	-	22,835	22,835	20,940
FA grants - Facilities management	9,360	-	9,360	4,500
FA grants - Award of core grant	6,226	-	6,226	-
FA grants - Club development workforce	10,000	-	10,000	-
FA grants - Football delivery funding	-	-	-	3,415
FA grants - Equal game ambassador	1,487	-	1,487	-
FA grants - Squad girls football programme	-	-	-	700
FA grants - Wildcats programme funding	-	-	-	700
FA grants - Future fit funding	600	-	600	-
FA grants - Grassroots awards	600	-	600	-
FA grants - Disability Football ambassador	1,250	-	1,250	-
FA grants - Comet Disability Funding	1,000	-	1,000	-
FA grants - Clubs park platform	500	-	500	-
Development Income	3,704	13,569	17,273	5,190
Members Affiliation Fee	47,897	-	47,897	395
Referees' Income	25,494	-	25,494	3,975
Discipline Income	53,672	-	53,672	25,443
	<u>315,432</u>	<u>36,404</u>	<u>351,836</u>	<u>142,675</u>

### 4 Income from other activities

	Unrestricted Funds £	Restricted Funds £	12 months Total 2025 £	6 months Total 2024 £
Competition Income	19,514	-	19,514	11,015
Ticket Sales	2,250	-	2,250	3,368
Donations and sponsorships	1,375	-	1,375	4,000
Hire of head office	18,137	-	18,137	10,100
Miscellaneous income	14,582	-	14,582	14,660
Equipment Sales	29	-	29	77
	<u>55,887</u>	<u>-</u>	<u>55,887</u>	<u>43,220</u>

# HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

### 5 Investment income

	Unrestricted Funds £	Restricted Funds £	12 months Total 2025 £	6 months Total 2024 £
Interest Received	4,107	179	4,286	2,035

### 6 Charitable expenditure

	Unrestricted Funds £	Restricted Funds £	12 months Total 2025 £	6 months Total 2024 £
Salaries	202,724	-	202,724	125,721
Development Expenditure	-	3,783	3,783	3,687
Staff Expenses	3,812	-	3,812	1,853
Council and Referee Expenses	3,008	17,926	20,934	4,648
Consultancy charges	40,944	-	40,944	19,300
Rates	7,788	-	7,788	3,937
Insurance	27,373	-	27,373	3,003
Light, heat and water	6,698	-	6,698	5,693
Printing, stationery and advertising	2,529	-	2,529	703
Telephone & Postage	2,398	-	2,398	1,034
Professional Fees	4,814	-	4,814	960
Repairs & Maintenance	7,164	-	7,164	3,485
Vehicle expenses	4,265	-	4,265	2,211
Subscriptions	872	-	872	947
Benevolent Fund payments	-	850	850	225
Computer software costs	612	-	612	276
Discipline Expenditure	9,425	-	9,425	4,920
Competition Expenditure	14,115	-	14,115	11,877
Ticket Purchases	2,250	-	2,250	2,980
Bank and credit card charges	4,325	-	4,325	1,045
Miscellaneous Expenditure	2,972	-	2,972	1,453
Depreciation	31,134	-	31,134	15,214
Governance costs (note 7)	2,068	-	2,068	1,680
	381,290	22,559	403,849	216,852

# HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

### 7 Governance costs

	Unrestricted Funds £	Restricted Funds £	12 months Total 2025 £	6 months Total 2024 £
Trustee travelling expenses (note 10)	168	-	168	180
Fees paid to trustees (note 10)	400	-	400	-
Accountancy fees	1,500	-	1,500	1,500
	<u>2,068</u>	<u>-</u>	<u>2,068</u>	<u>1,680</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 period.

### 9 Net income for the period

This is stated after charging:

	12 months 2025 £	6 months 2024 £
Depreciation	31,134	15,214
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

	12 months 2025 £	6 months 2024 £
Salaries and wages	178,939	112,497
Social security costs	18,148	9,725
Pension costs	5,358	2,886
Consultancy costs	34,944	16,800
	<u>237,389</u>	<u>141,908</u>

No employee had benefits in excess of £60,000 (2022 : no employees) received remuneration amounting to more than £60,000 in either period.

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 £34,944.

# HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

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

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

	12 months 2025 Total £	12 months 2025 Number of trustees	6 months 2024 Total £	6 months 2024 Number of trustees
Honoraria	400	1	-	-
Travel expenses	168	1	180	1

### 11 Staff numbers

The average staff numbers during the period are as follows:

	12 months 2025	6 months 2024
Average monthly head count during the period	<u>6</u>	<u>6</u>
Average number of full-time equivalent employees during the period	<u>6</u>	<u>6</u>
Additional average number of tutors during the period	<u>5</u>	<u>8</u>
Average number of tutors paid per month during the period	<u>1</u>	<u>-</u>

### 12 Investments

	2025 £	2024 £
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 30 JUNE 2025

### 13 Property, plant and equipment

	Freehold property	Furniture and fittings £	Office equipment £	Computer equipment £	Total £
<b>Cost or valuation</b>					
At 1 July 2024	537,074	101,638	27,812	4,568	671,092
Additions	-	34,765	3,559	-	38,324
Remove fully depreciated assets	-	-	(26,729)	-	(26,729)
At 30 June 2025	537,074	136,403	4,642	4,568	682,687
<b>Depreciation</b>					
At 1 July 2024	141,646	83,843	27,739	608	253,836
Charge for the period	19,098	10,066	1,057	913	31,134
Remove fully depreciated assets	-	-	(26,729)	-	(26,729)
At 30 June 2025	160,744	93,909	2,067	1,521	258,241
<b>Net book value</b>					
At 30 June 2025	376,330	42,494	2,575	3,047	424,446
At 30 June 2024	395,428	17,795	73	3,960	417,256

### 14 Debtors

	2025 £	2024 £
Trade debtors	20,528	11,184
Other debtors	905	13,457
Prepayments	8,092	8,775
	29,525	33,416

### 15 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	3,773	2,718
Taxation and social security	-	(393)
Accruals and deferred income	51,997	46,181
Other creditors	12,248	2,553
Funds held for Hunts Sunday League	4,288	4,288
	72,306	55,347



# HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2025

### 16 Analysis of charitable funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 30 June 2024 are represented by:			
Investments	20	-	20
Tangible fixed assets	424,446	-	424,446
Current assets	195,813	70,760	266,573
Current liabilities	(72,306)	-	(72,306)
Net assets	547,973	70,760	618,733

### 17 Restricted funds

	Opening balance £	Incoming resources £	Resources expended £	Transfers £	Closing balance £
FA grants - referee retention and mentoring	-	-	(17,926)	17,926	-
FA grants - Rule 8e	-	22,835	-	(22,835)	-
Development Income	43,391	13,569	(3,783)	-	53,177
Bursaries	13,932	-	-	-	13,932
Benevolent Fund	4,322	179	(850)	-	3,651
	61,645	36,583	(22,559)	(4,909)	70,760

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.

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 30 JUNE 2025*

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### **18 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 £3,043 to Sovereign Court Management Company Limited in respect of service charges for their part of the common areas of Sovereign Court.

Two directors of the charitable company are 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 - this is through that director's limited company. The amount charged is £34,944 (6m 2024 - £16,800). A further £8,986 (6m 2024 - £4,320) is paid to their company in respect of consultancy for discipline.

### **19 Control**

No one individual has overall control of the company.

# HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

## DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 JUNE 2025

	12 months 2025 £	6 months 2024 £
<b>Income</b>		
Competition Income	19,514	11,015
Members Affiliation Fee	47,897	395
Benevolent Fund donations	-	-
Ticket Sales	2,250	3,368
Referees' Income	25,494	3,975
Discipline Income	53,672	25,443
Interest Received	4,286	2,035
Hire of head office income	18,137	10,100
Miscellaneous Income	14,582	14,660
Donations and sponsorships	1,375	4,000
FA Grants	207,500	107,672
Development Income	17,273	5,190
Equipment Sales	29	77
<b>TOTAL INCOME</b>	<b>412,009</b>	<b>187,930</b>
<b>Expenditure</b>		
Salaries	203,124	125,721
Rates	7,788	3,937
Light, heat and water	6,698	5,693
Staff Expenses	3,812	1,853
Council and Referee Expenses	21,102	4,828
Consultancy charges	40,944	19,300
Printing, Stationery & Advertising	2,529	703
Telephone & Postage	2,398	1,034
Professional Fees	6,314	2,460
Miscellaneous Expenditure	2,972	1,453
Repairs & Maintenance	7,164	3,485
Vehicle expenses	4,265	2,211
Subscriptions	872	947
Benevolent Fund payments	850	225
Insurance	27,373	3,003
Computer software costs	612	276
Ticket Purchases	2,250	2,980
Discipline Expenditure	9,425	4,920
Development Expenditure	3,783	3,687
Competition Expenditure	14,115	11,877
Bank and credit card charges	4,325	1,045
Depreciation	31,134	15,214
<b>TOTAL EXPENDITURE</b>	<b>403,849</b>	<b>216,852</b>
<b>Excess of Income over Expenditure</b>	<b>8,160</b>	<b>(28,922)</b>