SHEFFIELD AND HALLAMSHIRE COUNTY FOOTBALL ASSOCIATION LIMITED

England & Wales · Charity number 1168762

Details

Status	Registered
Legal form	Charitable company
Company number	04236669
Registered	2016-08-12
Register	View on the Charity Commission register

Contact

Address	Steel City Stadium - Olympic Legacy Park Worksop Road Sheffield S9 3TL
Phone	01142615500
Email	info@sheffieldfa.com

Activities

Objects: THE CHARITY'S OBJECTS (OBJECTS) ARE FOR THE PUBLIC BENEFIT GENERALLY BUT WITH PARTICULAR REFERENCE TO THE INHABITANTS OF THE COUNTY AND ITS SURROUNDING AREAS:3.1 TO PROMOTE, DEVELOP AND SUPPORT COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY PROVIDING OR ASSISTING IN THE PROVISION OF FACILITIES FOR THE PLAYING OF THE GAME AND SUCH OTHER SPORTS OR PHYSICAL ACTIVITIES WHICH IMPROVE FITNESS AND HEALTH (FACILITIES IN THIS ARTICLE 3 MEANS LAND, BUILDINGS, EQUIPMENT AND ORGANISING SPORTING ACTIVITIES);3.2 TO ADVANCE AMATEUR SPORT BY PROMOTING THE AMATEUR PLAYING OF THE GAME AND SUCH OTHER SPORTS OR GAMES WHICH PROMOTE HEALTH BY INVOLVING PHYSICAL OR MENTAL SKILL OR EXERTION AND WHICH ARE UNDERTAKEN ON AN AMATEUR BASIS;3.3 TO ADVANCE EDUCATION (INCLUDING ACADEMIC AND PHYSICAL EDUCATION) BY SUCH MEANS AS THE TRUSTEES THINK FIT INCLUDING HELPING AND EDUCATING CHILDREN AND YOUNG PEOPLE BY PROVIDING FACILITIES FOR THE PLAYING OF THE GAME AND OTHER SPORTS AS TO DEVELOP THEIR PHYSICAL, MENTAL AND SOCIAL CAPACITIES THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF THE COMMUNITY; AND3.4 TO RELIEVE PEOPLE WITH DISABILITIES, LEARNING DIFFICULTIES OR ILL-HEALTH BY THE PROVISION OF FACILITIES FOR THE PLAYING OF THE GAME AND OTHER SPORT, RECREATION OR LEISURE TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF SUCH PEOPLE.

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Activities: To promote, develop and support community participation in healthy recreation by providing or assisting in the provision of facilities for the playing of the game of association football and other such sports or physical activities which improve fitness and health; to advance education; and to relieve people with disabilities, learning difficulties or ill-health.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Amateur Sport
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- Barnsley
- Doncaster
- Rotherham
- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£1,214,262	£941,839	£2,271,122	24
2024-06-30	£1,087,317	£900,478	£1,998,699	27
2023-06-30	£1,050,475	£834,250	£1,811,860	26
2022-06-30	£1,077,217	£727,201	£1,595,635	23
2021-06-30	£691,171	£597,259	£994,481	21
2020-06-30	£939,404	£854,765	£900,569	22

Trustees

Name	Role	Appointed
Brian Coddington		2019-06-27
Desmond George Smith		2023-09-21
Grace Autumn Mitchell		2023-11-03
Ian Andrew Vaines		2020-11-17
MARTIN GILMOUR		2013-08-27
Martin William Tate		2022-03-03

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SHEFFIELD AND HALLAMSHIRE COUNTY FOOTBALL ASSOCIATION LIMITED

England & Wales - Charity number 1168762

Accounts

REGISTERED COMPANY NUMBER: 04236669 (England and Wales)
REGISTERED CHARITY NUMBER: 1168762

Report of the Trustees and

Financial Statements For The Year Ended 30 June 2024

for

Sheffield And Hallamshire County Football Association Limited

Roddis Taylor Robinson
Chartered Accountants
Statutory Auditor
Unit 6, Acorn Business Park
Woodseats Close
Sheffield
South Yorkshire
S8 0TB

Sheffield And Hallamshire County
Football Association Limited

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2024. The trustees have adopted the provisions of 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 and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives, aims and significant activities

The principal objects are to promote, develop and support community participation in healthy recreation by providing or assisting in the provision of facilities for the playing of the game of football and such other sports or physical activities which improve fitness and health (facilities means land, buildings, equipment and organising sporting activities); to advance amateur sport by promoting the amateur playing of the game and such other sports or games which promote health by involving physical or mental skill or exertion and which are undertaken on an amateur basis; to advance education (including academic and physical education) by such means as the trustees think fit including helping and educating children and young people by providing facilities for the playing of the game and other sports as to develop their physical, mental and social capacities that they may grow to full maturity as individuals and members of the community; and to relieve people with disabilities, learning difficulties or ill-health by the provision of facilities for the playing of the game and other sport, recreation or leisure time occupation in the interests of social welfare and with the object of improving the conditions of life of such people.

Public benefit

The trustees confirm that they have had regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The principle objective of the company is to promote community participation in physical activity. The company strives to create an environment where regardless of age, ability, faith, gender, sexuality, or background people from across the region are able to enjoy participation in football.

The main activities undertaken by the charity to further the charitable purposes for public benefit include provision of football governance and administration of competitions, football development, safeguarding, training of referees, supporting facility development and grass pitch improvement.

Fundraising activities

The company attracted grant funding from The FA plus additional football funding.

Strategic review

The year ending June 2024 was arguably the most successful in the Association's 150+ years of operation.

The Association continued to make progress with governance structures. Following changes to the Articles of Association, a number of new Trustees were appointed, bringing a wealth of experience from across grassroots football. Having achieved the Equality Standard in Sport Foundation level during the latter part of the 2022/23 season, we reached the higher Preliminary level in the early part of 2023/24, before becoming the first County FA to attain the advanced V2 level of the FA Code of Governance for County FAs. Our rapid progress in this area is a testament to the hard work of both the Board and the executive team.

ACHIEVEMENT AND PERFORMANCE

On football-related matters, the Association's performance was outstanding. All player pathways grew during the season, and we achieved our main objective within the 2021-24 strategy by reaching 50,000 registered players. Our FA KPI performance was positive across all areas, and Sheffield & Hallamshire County FA was the highest-performing County FA in the country based on combined KPIs. This is an achievement that everyone connected to the Association should be immensely proud of.

Safeguarding and compliance with the FA Safeguarding Operating Standard remain key priorities in our work. In July 2023, Sheffield & Hallamshire County FA's operating procedures were independently audited by the NSPCC. The audit confirmed that all FA safeguarding criteria were fully met, and the assessors identified several areas of particularly good practice.

Throughout 2023/24, Sheffield & Hallamshire County FA undertook an extensive programme of engagement, including consultations with key grassroots stakeholders, local authorities, and professional clubs across our region. This provided the Association with valuable data and customer insights, which will help shape our local interpretation of the FA's National Strategic Framework for 2024-28.

FINANCIAL REVIEW

Financial position

The trustees report an operating surplus for the financial year of £186,839 (2023: £216,225). The cash and cash equivalents at the end of the reporting period stand at £1,761,795.

Reserves policy

Sheffield and Hallamshire County Football Association Limited maintains free reserves in order to fund major new initiatives and as a shield against future downturns. The trustees have established a policy of maintaining reserves at a discretionary minimum level, currently equating to 6 month's operating costs. At the end of the year the actual reserves level exceeded the policy. The reserve levels are monitored regularly by the trustees with the cash managed internally on a daily basis. This ensures that sufficient resources are available to meet the needs of continuing activities in the face of a significant drop in grant funding.

When considering the required level of reserves the following risks have been taken into account:
- Risk associated with each stream of income and expenditure being different from that budgeted
- Planned activity level
- Organisations commitments

The overall fund balance on 30 June 2024 has increased over the past year by £186,839 to £1,998,699. The overall fund balance consists of £1,562,004 of unrestricted funds and £436,695 of restricted funds.

The trustees consider the reserves policy in the current year to be a success as unrestricted funds of £1,562,004 have increased by £298,852 during the year.

FUTURE PLANS

The company has future plans to utilise reserves to develop a football facility which helps with furthering its charitable objectives and diversifying income potential.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Sheffield and Hallamshire County Football Association Limited is a private company limited by guarantee governed by its Memorandum and Articles of Association dated 8 September 2022. It is registered as a charity with the Charity Commission.

Recruitment and appointment of new trustees

As set out in the Articles of Association the members appoint the independent trustees and up to six other trustees. A President may be nominated by the council and elected by the members; the Chair is appointed by the council.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The trustees maintain governance and oversight of the charity. A Council consisting of football stakeholders along with a number of stakeholder forums are in place to allow the charity to gain stakeholder feedback. The staff team maintains responsibility for operational delivery and achievement of The FA key performance indicators.

Decision making

During 2021 trustees approved a new three-year strategy. Strategic implementation is delegated to the General Manager. The General Manager has overall responsibility for the company's staff.

Induction and training of new trustees

The company will adopt the guidance contained within the FA's Code of Governance for County FAs.

Key management remuneration

The General Manager and senior management team are considered as Key Management Personnel. All trustees give of their time freely and no trustee received remuneration during the year. Trustees review staff salaries in line with FA guidance and considering the financial performance of the charitable company.

Engagement with employees

The County FA undertakes an annual engagement and satisfaction survey with staff via The FA State of Play survey.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04236669 (England and Wales)

Registered Charity number

1168762

Registered office

Clegg House
204 Meadowhall Road
Sheffield
S9 1BN

Trustees

C P Burton (resigned 29.1.24)
B Coddington
M Gilmour
M W Tate
I A Vaines
R Beynon (resigned 29.1.24)
Ms R J Habergham (resigned 6.8.24)
D G Smith (appointed 21.9.23)
Ms G A Mitchell (appointed 3.11.23)

Auditors

Roddis Taylor Robinson
Chartered Accountants
Statutory Auditor
Unit 6, Acorn Business Park
Woodseats Close
Sheffield
South Yorkshire
S8 0TB

REFERENCE AND ADMINISTRATIVE DETAILS

Manager

The Trustee's delegate the day to day management of the charity to S Frost, the charity's General Manager.

Bankers

Virgin Money
Fargate
Sheffield
S1 1LL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Sheffield And Hallamshire County Football Association Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Roddis Taylor Robinson, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 28 March 2025 and signed on its behalf by:

B Coddington - Trustee

Report of the Independent Auditors to the Members of Sheffield And Hallamshire County Football Association Limited

Opinion

We have audited the financial statements of Sheffield And Hallamshire County Football Association Limited (the 'charitable company') for the year ended 30 June 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The company is subject to laws and regulations that directly and indirectly affect the financial statements. Based on our understanding of the company and the environment in which it operates, we determined that the laws and regulations which were most significant included Data Protection, Health and Safety and anti-bribery legislation. We considered the extent to which non-compliance with laws and regulations might have a material effect on the financial statements, including how fraud might occur. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks related to the posting of inappropriate accounting entries to manipulate the company results for the year and management bias in key accounting estimates.

Audit procedures performed by the engagement team included:

- Discussions with management to obtain an understanding of the legal and regulatory framework applicable to the company and how it ensures compliance, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;

- Reviewing minutes of Board meetings;

- Identifying and assessing the effectiveness of internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

- Enquiring of management as to actual and potential litigation and claims and reviewing legal and professional fees;

- Challenging assumptions and judgements made by management in their significant accounting estimates;

- Identifying and testing accounting entries, in particular any entries posted with unusual account combinations or posted by senior management.

There are inherent limitations in the audit procedures described above and the more removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentation or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report
This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Julie Holderness (Senior Statutory Auditor)
for and on behalf of Roddis Taylor Robinson
Chartered Accountants
Statutory Auditor
Unit 6, Acorn Business Park
Woodseats Close
Sheffield
South Yorkshire
S8 0TB

28 March 2025

Sheffield And Hallamshire County Football Association Limited

Statement of Financial Activities
For The Year Ended 30 June 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	1,570	1,570	1,270
Charitable activities	4				
Football Administration and Development		931,725	93,081	1,024,806	1,023,899
Investment income	3	60,941	-	60,941	25,306
Total		992,666	94,651	1,087,317	1,050,475
EXPENDITURE ON					
Charitable activities	5				
Football Administration and Development		693,814	206,664	900,478	834,250
NET INCOME/(EXPENDITURE)		298,852	(112,013)	186,839	216,225
RECONCILIATION OF FUNDS					
Total funds brought forward		1,263,152	548,708	1,811,860	1,595,635
TOTAL FUNDS CARRIED FORWARD		1,562,004	436,695	1,998,699	1,811,860

The notes form part of these financial statements

Sheffield And Hallamshire County Football Association Limited

Balance Sheet
30 June 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	12	268,002	228,260	496,262	508,787
Investments	13	700	-	700	701
		268,702	228,260	496,962	509,488
CURRENT ASSETS					
Stocks	14	1,063	-	1,063	1,177
Debtors	15	16,344	-	16,344	29,211
Cash at bank		1,553,360	208,435	1,761,795	1,520,891
		1,570,767	208,435	1,779,202	1,551,279
CREDITORS					
Amounts falling due within one year	16	(277,465)	-	(277,465)	(248,907)
NET CURRENT ASSETS		1,293,302	208,435	1,501,737	1,302,372
TOTAL ASSETS LESS CURRENT LIABILITIES		1,562,004	436,695	1,998,699	1,811,860
NET ASSETS		1,562,004	436,695	1,998,699	1,811,860
FUNDS	17				
Unrestricted funds				1,562,004	1,263,152
Restricted funds				436,695	548,708
TOTAL FUNDS				1,998,699	1,811,860

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 March 2025 and were signed on its behalf by:

B Coddington - Trustee

The notes form part of these financial statements

Sheffield And Hallamshire County Football Association Limited

Cash Flow Statement
For The Year Ended 30 June 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	181,450	216,906
Interest paid		(11)	-
Net cash provided by operating activities		181,439	216,906
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,476)	(3,025)
Interest received		60,919	25,286
Dividends received		22	20
Net cash provided by investing activities		59,465	22,281
Change in cash and cash equivalents in the reporting period		240,904	239,187
Cash and cash equivalents at the beginning of the reporting period		1,520,891	1,281,704
Cash and cash equivalents at the end of the reporting period		1,761,795	1,520,891

The notes form part of these financial statements

Notes to the Cash Flow Statement
For The Year Ended 30 June 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	186,839	216,225
Adjustments for:		
Depreciation charges	14,001	14,928
Interest received	(60,919)	(25,286)
Interest paid	11	-
Dividends received	(22)	(20)
Decrease in stocks	114	2,706
Decrease in debtors	12,867	5,723
Increase in creditors	28,559	2,630
Net cash provided by operations	181,450	216,906

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.7.23	Cash flow	At 30.6.24
	£	£	£
Net cash			
Cash at bank	1,520,891	240,904	1,761,795
	1,520,891	240,904	1,761,795
Total	1,520,891	240,904	1,761,795

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-	2% straight line
Fixtures and fittings	-	20% on reducing balance and 10% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	1,570	1,270

3. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest received	60,919	25,286
Dividends received	22	20
	60,941	25,306

4. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	Football Administration and Development	Total activities
	£	£
Affiliation fees	192,771	111,816
Competition income	26,316	37,312
Fines and protest fees	200,849	172,425
Sponsorship and advertising	9,132	9,677
FA Grants	469,996	580,422
Retail and sundry income	3,295	1,245
Course income	30,561	58,839
Referee income	91,886	52,163
	1,024,806	1,023,899

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities (see note 6)	Support costs (see note 7)	Totals
	£	£	£	£
Football Administration and Development	620,106	102,408	177,964	900,478

continued...

6. GRANTS PAYABLE

	2024	2023
	£	£
Football Administration and Development	102,408	104,692

7. SUPPORT COSTS

	Other overheads	Finance	Depreciation	Governance costs	Totals
	£	£	£	£	£
Football Administration and Development	143,195	8,115	14,001	12,653	177,964

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Auditors' remuneration	4,400	4,000
Auditors' remuneration for non audit work	3,041	13,747
Depreciation - owned assets	14,001	14,928

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the year ended 30 June 2023.

10. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	504,778	512,182
Social security costs	39,794	40,942
Other pension costs	35,127	27,914
	579,699	581,038

The average monthly number of employees during the year was as follows:

	2024	2023
Directors	7	6
Other	20	20
	27	26

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
£60,001 - £70,000	-	1

continued...

10. STAFF COSTS - continued

The average number of employees includes the Directors who did not receive any remuneration for their services.

Key management remuneration
The total remuneration and benefits to key management personnel in the year amounted to £173,986 (2023: £166,714).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	1,270	1,270
Charitable activities			
Football Administration and Development	821,734	202,165	1,023,899
Investment income	25,306	-	25,306
Total	847,040	203,435	1,050,475
EXPENDITURE ON			
Charitable activities			
Football Administration and Development	649,537	184,713	834,250
NET INCOME	197,503	18,722	216,225
RECONCILIATION OF FUNDS			
Total funds brought forward	1,065,648	529,987	1,595,635
TOTAL FUNDS CARRIED FORWARD	1,263,151	548,709	1,811,860

continued...

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 July 2023	504,302	236,811	741,113
Additions	-	1,476	1,476
At 30 June 2024	504,302	238,287	742,589
DEPRECIATION			
At 1 July 2023	51,531	180,795	232,326
Charge for year	6,086	7,915	14,001
At 30 June 2024	57,617	188,710	246,327
NET BOOK VALUE			
At 30 June 2024	446,685	49,577	496,262
At 30 June 2023	452,771	56,016	508,787

13. FIXED ASSET INVESTMENTS

	Shares in group undertakings £	Listed investments £	Totals £
COST LESS IMPAIRMENT			
At 1 July 2023	1	700	701
Disposals	(1)	-	(1)
At 30 June 2024	-	700	700
NET BOOK VALUE			
At 30 June 2024	-	700	700
At 30 June 2023	1	700	701

There were no investment assets outside the UK.

The market value of listed investments is £421 (2023: £336).

14. STOCKS

	2024 £	2023 £
Stocks	1,063	1,177

continued...

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Course debtors	456	12,998
Other debtors	13,980	13,980
Prepayments and accrued income	1,908	2,233
	16,344	29,211

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Tax	42	42
Social security and other taxes	10,714	2,428
Other creditors	80,006	60,637
Accruals and deferred income	186,703	185,800
	277,465	248,907

17. MOVEMENT IN FUNDS

	At 1.7.23	Net movement in funds	At 30.6.24
	£	£	£
Unrestricted funds			
General fund	1,263,152	298,852	1,562,004
Restricted funds			
Benevolent fund	36,655	320	36,975
FA - Wildcats fund	47,862	(11,300)	36,562
FA - Euro host city fund	62,423	(6,549)	55,874
FA - Women's recreational officer fund	59,411	(40,988)	18,423
FA - Innovation and inclusion fund	29,724	(23,006)	6,718
FA - Property fund	270,886	(7,626)	263,260
Other restricted funds	1,570	(1,570)	-
Squad Girls	12,100	-	12,100
Grass Pitch Support Fund	489	(489)	-
Football Delivery Fund	7,588	(805)	6,783
Level Playing Field Fund	20,000	(20,000)	-
	548,708	(112,013)	436,695
TOTAL FUNDS	1,811,860	186,839	1,998,699

continued...

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	992,666	(693,814)	298,852
Restricted funds			
Benevolent fund	1,570	(1,250)	320
FA - Wildcats fund	4,900	(16,200)	(11,300)
FA - Euro host city fund	-	(6,549)	(6,549)
FA - Women's recreational officer fund	28,000	(68,988)	(40,988)
FA - Innovation and inclusion fund	-	(23,006)	(23,006)
FA - Property fund	-	(7,626)	(7,626)
Other restricted funds	15,374	(16,944)	(1,570)
Squad Girls	4,500	(4,500)	-
Grass Pitch Support Fund	22,307	(22,796)	(489)
Football Delivery Fund	18,000	(18,805)	(805)
Level Playing Field Fund	-	(20,000)	(20,000)
	94,651	(206,664)	(112,013)
TOTAL FUNDS	1,087,317	(900,478)	186,839

Comparatives for movement in funds

	At 1.7.22 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds			
General fund	1,065,648	197,504	1,263,152
Restricted funds			
Benevolent fund	35,885	770	36,655
FA - Wildcats fund	47,837	25	47,862
FA - Euro host city fund	27,564	34,859	62,423
FA - Women's recreational officer fund	100,790	(41,379)	59,411
FA - Innovation and inclusion fund	29,724	-	29,724
FA - Property fund	278,512	(7,626)	270,886
Other restricted funds	9,675	(8,105)	1,570
Squad Girls	-	12,100	12,100
Grass Pitch Support Fund	-	489	489
Football Delivery Fund	-	7,588	7,588
Level Playing Field Fund	-	20,000	20,000
	529,987	18,721	548,708
TOTAL FUNDS	1,595,635	216,225	1,811,860

continued...

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	847,040	(649,536)	197,504
Restricted funds			
Benevolent fund	1,270	(500)	770
FA - Wildcats fund	26,800	(26,775)	25
FA - Euro host city fund	49,000	(14,141)	34,859
FA - Women's recreational officer fund	14,000	(55,379)	(41,379)
FA - Property fund	-	(7,626)	(7,626)
Other restricted funds	22,165	(30,270)	(8,105)
Squad Girls	24,700	(12,600)	12,100
Grass Pitch Support Fund	20,500	(20,011)	489
Football Delivery Fund	25,000	(17,412)	7,588
Level Playing Field Fund	20,000	-	20,000
	203,435	(184,714)	18,721
TOTAL FUNDS	1,050,475	(834,250)	216,225

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.22 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	1,065,648	496,356	1,562,004
Restricted funds			
Benevolent fund	35,885	1,090	36,975
FA - Wildcats fund	47,837	(11,275)	36,562
FA - Euro host city fund	27,564	28,310	55,874
FA - Women's recreational officer fund	100,790	(82,367)	18,423
FA - Innovation and inclusion fund	29,724	(23,006)	6,718
FA - Property fund	278,512	(15,252)	263,260
Other restricted funds	9,675	(9,675)	-
Squad Girls	-	12,100	12,100
Football Delivery Fund	-	6,783	6,783
	529,987	(93,292)	436,695
TOTAL FUNDS	1,595,635	403,064	1,998,699

continued...

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,839,706	(1,343,350)	496,356
Restricted funds			
Benevolent fund	2,840	(1,750)	1,090
FA - Wildcats fund	31,700	(42,975)	(11,275)
FA - Euro host city fund	49,000	(20,690)	28,310
FA - Women's recreational officer fund	42,000	(124,367)	(82,367)
FA - Innovation and inclusion fund	-	(23,006)	(23,006)
FA - Property fund	-	(15,252)	(15,252)
Other restricted funds	37,539	(47,214)	(9,675)
Squad Girls	29,200	(17,100)	12,100
Grass Pitch Support Fund	42,807	(42,807)	-
Football Delivery Fund	43,000	(36,217)	6,783
Level Playing Field Fund	20,000	(20,000)	-
	298,086	(391,378)	(93,292)
TOTAL FUNDS	2,137,792	(1,734,728)	403,064

Purpose of Restricted Funds

Wildcats fund
The Wildcats fund offers funding packages to entities who provide football coaching to girls aged 5 to 11 years old.

Euro Host City fund
The Euro Host City fund comprises money received from the FA to fund legacy projects in Sheffield and Rotherham in connection with hosting of the 2022 Women's European Football Championship.

Women's Recreational Officer fund
The Women's Recreational Officer fund was established through funding from the FA in connection with the 2022 Women's European Football Championship. It funds the employment of a Women's Recreational officer and other projects to promote women's football.

Innovation and Inclusion fund
The innovation and inclusion fund provides funding for a range of programmes that promote the game of football to everyone in society.

Benevolent fund
The benevolent fund offers financial support to those in football who have suffered injury or loss as a direct result of participation in or travel to County FA affiliated football.

Squad Girls
The Squad Girls fund offers funding packages to entities who provide football coaching to girls aged 12 to 15 years old.

Grass Pitch Support Fund
The Grass Pitch Support fund represents funding from the FA to cover the cost of a Football Development Administrator.

continued...

17. MOVEMENT IN FUNDS - continued

Football Delivery Fund
The Football Delivery Fund represents funding from the FA for league administration support.

Level Playing Field Fund
The Level Playing Field fund is funded by the FA to promote female football.

18. RELATED PARTY DISCLOSURES

During the year ended 30 June 2024 there were no related party transactions (2023 £nil).

Sheffield And Hallamshire County Football Association Limited

Detailed Statement of Financial Activities
For The Year Ended 30 June 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,570	1,270
Investment income		
Bank interest received	60,919	25,286
Dividends received	22	20
	60,941	25,306
Charitable activities		
Affiliation fees	192,771	111,816
Competition income	26,316	37,312
Fines and protest fees	200,849	172,425
Sponsorship and advertising	9,132	9,677
FA Grants	469,996	580,422
Retail and sundry income	3,295	1,245
Course income	30,561	58,839
Referee income	91,886	52,163
	1,024,806	1,023,899
Total incoming resources	1,087,317	1,050,475
EXPENDITURE		
Charitable activities		
Wages	504,778	512,182
Social security	39,794	40,942
Pensions	35,127	27,914
Competition expenses	10,647	12,093
Meeting and travel expenses	1,288	3,168
Representative match expenses	-	16
Referee expenses	28,472	17,818
Grants to institutions	101,158	104,192
Grants to individuals	1,250	500
	722,514	718,825
Support costs		
Other overheads		
Rates and water	5,009	4,726
Insurance	13,167	10,178
Light and heat	2,288	2,404
Telephone	11,590	13,503
Postage and stationery	3,772	2,707
Sundries	923	1,036
Repairs and renewals	10,709	9,396
Carried forward	47,458	43,950

Detailed Statement of Financial Activities
For The Year Ended 30 June 2024

	2024	2023
	£	£
Other overheads		
Brought forward	47,458	43,950
Public liability insurance	95,737	23,110
	143,195	67,060
Finance		
Bank charges	8,104	6,293
Interest payable	11	-
	8,115	6,293
Depreciation		
Depreciation of tangible fixed assets	14,001	14,928
Governance costs		
Auditors' remuneration	4,400	4,000
Auditors' remuneration for non audit work	3,041	13,747
Legal fees	5,212	9,397
	12,653	27,144
Total resources expended	900,478	834,250
Net income	186,839	216,225

SHEFFIELD AND HALLAMSHIRE COUNTY FOOTBALL ASSOCIATION LIMITED

England & Wales - Charity number 1168762

Accounts

REGISTERED COMPANY NUMBER: 04236669 (England and Wales)
REGISTERED CHARITY NUMBER: 1168762

Report of the Trustees and

Financial Statements For The Year Ended 30 June 2023

for

Sheffield And Hallamshire County Football Assoctn Ltd

Roddis Taylor Robinson
Chartered Accountants
Statutory Auditor
Unit 6, Acorn Business Park
Woodseats Close
Sheffield
South Yorkshire
S8 0TB

Sheffield And Hallamshire County Football Assoctn Ltd

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Notes to the Financial Statements	12 to 21
Detailed Statement of Financial Activities	22 to 23

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2023. The trustees have adopted the provisions of 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 and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives, aims and significant activities

The principal objects are to promote, develop and support community participation in healthy recreation by providing or assisting in the provision of facilities for the playing of the game of football and such other sports or physical activities which improve fitness and health (facilities means land, buildings, equipment and organising sporting activities); to advance amateur sport by promoting the amateur playing of the game and such other sports or games which promote health by involving physical or mental skill or exertion and which are undertaken on an amateur basis; to advance education (including academic and physical education) by such means as the trustees think fit including helping and educating children and young people by providing facilities for the playing of the game and other sports as to develop their physical, mental and social capacities that they may grow to full maturity as individuals and members of the community; and to relieve people with disabilities, learning difficulties or ill-health by the provision of facilities for the playing of the game and other sport, recreation or leisure time occupation in the interests of social welfare and with the object of improving the conditions of life of such people.

Public benefit

The trustees confirm that they have had regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The principle objective of the company is to promote community participation in physical activity. The company strives to create an environment where regardless of age, ability, faith, gender, sexuality, or background people from across the region are able to enjoy participation in football.

The main activities undertaken by the charity to further the charitable purposes for public benefit include provision of football governance and administration of competitions, football development, safeguarding, training of referees, supporting facility development and grass pitch improvement.

Fundraising activities

The company attracted grant funding from The FA plus additional football funding.

Strategic review

A major area of activity during the year was the Associations' move towards compliance with The FA Code of Governance for County FAs. Members voted overwhelmingly to support the Board in refreshing the Articles of Association at September's Extraordinary General Meeting. The Articles now allow for and encourage greater diversity and representation across our structures, including the appointment of independent Trustees. As part of governance related activity, the Association undertook an independent Board audit which was commissioned by the FA. The audit report included a number of recommendations, one of which was that Brain Coddington be appointed as the Chair of the Association, which was unanimously supported by the Trustees.

Our current strategic plan clearly identifies that following the UEFA Women's Euros we would look to the "legacy" to help grow the number of females involved in football locally. In relation to our growth aspirations our performance in the 2022-23 season has been strong with an additional 2,250 females now playing football. We also stated our aspirations around the growth of disability football within the current strategic cycle. The Association was delighted to be informed by The FA that our County FA's performance in this area was the strongest in the country. FA KPI performance was strong across all areas, and the Association remains on course to achieve its main strategic objective of growth to 50,000 registered players by March 2024.

ACHIEVEMENT AND PERFORMANCE

Safeguarding, and attainment of the FA Safeguarding Operating Standard, remains a key part of our work. In 2022 we had a first assessment with the NSPCC, who were incredibly complimentary about the work undertaken and the culture within our Association. Safeguarding remains everyone's responsibility, our Board Safeguarding Champion and Designated Safeguarding Officer value and appreciate the work undertaken in this area by club volunteers and Welfare Officers, we are delighted that by working together we have again passed the NSPCC audit in 2023.

FINANCIAL REVIEW

Financial position

The trustees report an operating surplus for the financial year of £216,225 (2022: £350,016). The cash and cash equivalents at the end of the reporting period stand at £1,520,891.

Reserves policy

Sheffield and Hallamshire County Football Association Limited maintains free reserves in order to fund major new initiatives and as a shield against future downturns. The trustees have established a policy of maintaining reserves at a discretionary minimum level, currently equating to 6 month's operating costs. At the end of the year the actual reserves level exceeded the policy. The reserve levels are monitored regularly by the trustees with the cash managed internally on a daily basis. This ensures that sufficient resources are available to meet the needs of continuing activities in the face of a significant drop in grant funding.

When considering the required level of reserves the following risks have been taken into account:
- Risk associated with each stream of income and expenditure being different from that budgeted
- Planned activity level
- Organisations commitments

The overall fund balance on 30 June 2023 has increased over the past year by £216,225 to £1,811,860. The overall fund balance consists of £1,263,151 of unrestricted funds and £548,709 of restricted funds.

The trustees consider the reserves policy in the current year to be a success as unrestricted funds of £1,263,151 have increased by £197,503 during the year.

FUTURE PLANS

The company has future plans to utilise reserves to develop a football facility which helps with furthering its charitable objectives and diversifying income potential.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Sheffield and Hallamshire County Football Association Limited is a private company limited by guarantee governed by its Memorandum and Articles of Association dated 8 September 2022. It is registered as a charity with the Charity Commission.

Recruitment and appointment of new trustees

As set out in the Articles of Association the members appoint the independent trustees and up to six other trustees. A President may be nominated by the council and elected by the members; the Chair is appointed by the council.

Organisational structure

The trustees maintain governance and oversight of the charity. A Council consisting of football stakeholders along with a number of stakeholder forums are in place to allow the charity to gain stakeholder feedback. The staff team maintains responsibility for operational delivery and achievement of The FA key performance indicators.

Decision making

During 2021 trustees approved a new three-year strategy. Strategic implementation is delegated to the General Manager. The General Manager has overall responsibility for the company's staff.

Induction and training of new trustees

The company will adopt the guidance contained within the FA's Code of Governance for County FAs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

The General Manager and senior management team are considered as Key Management Personnel. All trustees give of their time freely and no trustee received remuneration during the year. Trustees review staff salaries in line with FA guidance and considering the financial performance of the charitable company.

Engagement with employees

The County FA undertakes an annual engagement and satisfaction survey with staff via The FA State of Play survey.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04236669 (England and Wales)

Registered Charity number

1168762

Registered office

Clegg House
204 Meadowhall Road
Sheffield
S9 1BN

Trustees

C P Burton (resigned 29.1.24)
B Coddington
M Gilmour
M W Tate
I A Vaines
R Beynon (resigned 29.1.24)
Ms R J Habergham (appointed 23.5.23)
D G Smith (appointed 21.9.23)
Ms G A Mitchell (appointed 3.11.23)

Auditors

Roddis Taylor Robinson
Chartered Accountants
Statutory Auditor
Unit 6, Acorn Business Park
Woodseats Close
Sheffield
South Yorkshire
S8 0TB

Manager

The Trustee's delegate the day to day management of the charity to S Frost, the charity's General Manager.

Bankers

Virgin Money
Fargate
Sheffield
S1 1LL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Sheffield And Hallamshire County Football Assoctn Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Roddis Taylor Robinson, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 28 March 2024 and signed on its behalf by:

M Gilmour - Trustee

Report of the Independent Auditors to the Members of Sheffield And Hallamshire County Football Assoctn Ltd

Opinion

We have audited the financial statements of Sheffield And Hallamshire County Football Assoctn Ltd (the 'charitable company') for the year ended 30 June 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The company is subject to laws and regulations that directly and indirectly affect the financial statements. Based on our understanding of the company and the environment in which it operates, we determined that the laws and regulations which were most significant included Data Protection, Health and Safety and anti-bribery legislation. We considered the extent to which non-compliance with laws and regulations might have a material effect on the financial statements, including how fraud might occur. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks related to the posting of inappropriate accounting entries to manipulate the company results for the year and management bias in key accounting estimates.

Audit procedures performed by the engagement team included:

- Discussions with management to obtain an understanding of the legal and regulatory framework applicable to the company and how it ensures compliance, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;

- Reviewing minutes of Board meetings;

- Identifying and assessing the effectiveness of internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

- Enquiring of management as to actual and potential litigation and claims and reviewing legal and professional fees;

- Challenging assumptions and judgements made by management in their significant accounting estimates;

- Identifying and testing accounting entries, in particular any entries posted with unusual account combinations or posted by senior management.

There are inherent limitations in the audit procedures described above and the more removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentation or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report
This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Julie Holderness (Senior Statutory Auditor)
for and on behalf of Roddis Taylor Robinson
Chartered Accountants
Statutory Auditor
Unit 6, Acorn Business Park
Woodseats Close
Sheffield
South Yorkshire
S8 0TB

28 March 2024

Sheffield And Hallamshire County Football Assoctn Ltd

Statement of Financial Activities
For The Year Ended 30 June 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	1,270	1,270	1,755
Charitable activities	4				
Football Administration and Development		821,734	202,165	1,023,899	1,065,317
Investment income	3	25,306	-	25,306	1,208
Other income	5	-	-	-	8,937
Total		847,040	203,435	1,050,475	1,077,217
EXPENDITURE ON					
Charitable activities	6				
Football Administration and Development		649,537	184,713	834,250	727,201
NET INCOME		197,503	18,722	216,225	350,016
RECONCILIATION OF FUNDS					
Total funds brought forward		1,065,648	529,987	1,595,635	1,245,619
TOTAL FUNDS CARRIED FORWARD		1,263,151	548,709	1,811,860	1,595,635

The notes form part of these financial statements

Sheffield And Hallamshire County Football Assoctn Ltd

Balance Sheet
30 June 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	13	272,901	235,886	508,787	520,690
Investments	14	701	-	701	701
		273,602	235,886	509,488	521,391
CURRENT ASSETS					
Stocks	15	1,177	-	1,177	3,883
Debtors	16	29,211	-	29,211	34,934
Cash at bank		1,208,069	312,822	1,520,891	1,281,704
		1,238,457	312,822	1,551,279	1,320,521
CREDITORS					
Amounts falling due within one year	17	(248,907)	-	(248,907)	(246,277)
NET CURRENT ASSETS		989,550	312,822	1,302,372	1,074,244
TOTAL ASSETS LESS CURRENT LIABILITIES		1,263,152	548,708	1,811,860	1,595,635
NET ASSETS		1,263,152	548,708	1,811,860	1,595,635
FUNDS	18				
Unrestricted funds				1,263,152	1,065,648
Restricted funds				548,708	529,987
TOTAL FUNDS				1,811,860	1,595,635

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 March 2024 and were signed on its behalf by:

M Gilmour - Trustee

The notes form part of these financial statements

Sheffield And Hallamshire County Football Assoctn Ltd

Cash Flow Statement
For The Year Ended 30 June 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	216,906	311,682
Net cash provided by operating activities		216,906	311,682
Cash flows from investing activities			
Purchase of tangible fixed assets		(3,025)	(5,774)
Interest received		25,286	1,192
Dividends received		20	16
Net cash provided by/(used in) investing activities		22,281	(4,566)
Change in cash and cash equivalents in the reporting period		239,187	307,116
Cash and cash equivalents at the beginning of the reporting period		1,281,704	974,588
Cash and cash equivalents at the end of the reporting period		1,520,891	1,281,704

The notes form part of these financial statements

Notes to the Cash Flow Statement
For The Year Ended 30 June 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	216,225	350,016
Adjustments for:		
Depreciation charges	14,928	16,015
Interest received	(25,286)	(1,192)
Dividends received	(20)	(16)
Decrease in stocks	2,706	1,661
Decrease/(increase) in debtors	5,723	(10,678)
Increase/(decrease) in creditors	2,630	(44,124)
Net cash provided by operations	216,906	311,682

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.7.22	Cash flow	At 30.6.23
	£	£	£
Net cash			
Cash at bank	1,281,704	239,187	1,520,891
	1,281,704	239,187	1,520,891
Total	1,281,704	239,187	1,520,891

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-	2% straight line
Fixtures and fittings	-	20% on reducing balance and 10% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	1,270	1,755

3. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest received	25,286	1,192
Dividends received	20	16
	25,306	1,208

4. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	Football Administration and Development	Total activities
	£	£
Affiliation fees	111,816	87,232
Competition income	37,312	21,426
Fines and protest fees	172,425	152,638
Sponsorship and advertising	9,677	5,801
FA Grants	580,422	699,893
Retail and sundry income	1,245	7,112
Course income	58,839	37,222
Referee income	52,163	53,993
	1,023,899	1,065,317

5. OTHER INCOME

	2023	2022
	£	£
Insurance proceeds	-	8,877
Job Retention Scheme Grants	-	60
	-	8,937

continued...

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Football Administration and Development	614,133	104,692	115,425	834,250

7. GRANTS PAYABLE

	2023 £	2022 £
Football Administration and Development	104,692	66,959

8. SUPPORT COSTS

	Other overheads £	Finance £	Depreciation £	Governance costs £	Totals £
Football Administration and Development	67,060	6,293	14,928	27,144	115,425

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Auditors' remuneration	4,000	3,900
Auditors' remuneration for non audit work	13,747	13,509
Depreciation - owned assets	14,928	16,015

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.

No Trustee claimed expenses in respect of their duties as council members (2022: One Trustee claimed £60).

continued...

11. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	512,182	417,029
Social security costs	40,942	32,438
Other pension costs	27,914	42,899
	581,038	492,366

The average monthly number of employees during the year was as follows:

	2023	2022
Directors	6	6
Other	20	17
	26	23

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023	2022
£60,001 - £70,000	1	-

The average number of employees includes the Directors who did not receive any remuneration for their services.

Key management remuneration
The total remuneration and benefits to key management personnel in the year amounted to £166,714 (2022: £177,820).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	1,755	1,755
Charitable activities			
Football Administration and Development	711,357	353,960	1,065,317
Investment income	1,208	-	1,208
Other income	8,937	-	8,937
Total	721,502	355,715	1,077,217
EXPENDITURE ON			
Charitable activities			
Football Administration and Development	625,612	101,589	727,201
NET INCOME	95,890	254,126	350,016
Transfers between funds	39,866	(39,866)	-
Net movement in funds	135,756	214,260	350,016

continued...

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	929,892	315,727	1,245,619
TOTAL FUNDS CARRIED FORWARD	1,065,648	529,987	1,595,635

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 July 2022	504,302	233,786	738,088
Additions	-	3,025	3,025
At 30 June 2023	504,302	236,811	741,113
DEPRECIATION			
At 1 July 2022	45,445	171,953	217,398
Charge for year	6,086	8,842	14,928
At 30 June 2023	51,531	180,795	232,326
NET BOOK VALUE			
At 30 June 2023	452,771	56,016	508,787
At 30 June 2022	458,857	61,833	520,690

14. FIXED ASSET INVESTMENTS

	Shares in group undertakings £	Listed investments £	Totals £
COST LESS IMPAIRMENT			
At 1 July 2022 and 30 June 2023	1	700	701
NET BOOK VALUE			
At 30 June 2023	1	700	701
At 30 June 2022	1	700	701

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

continued...

14. FIXED ASSET INVESTMENTS - continued

Soccerscene Leagues Limited
Registered office: England and Wales
Nature of business: Dormant company

Class of share:	% holding
Ordinary	100

	30.6.23	30.6.22
	£	£
Aggregate capital and reserves	(39,662)	(39,662)

The market value of listed investments is £336 (2022: £326).

15. STOCKS

	2023	2022
	£	£
Stocks	1,177	3,883

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Course debtors	12,998	7,090
Other debtors	13,980	20,949
Prepayments and accrued income	2,233	6,895
	29,211	34,934

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Tax	42	42
Social security and other taxes	2,428	7,344
Other creditors	60,637	59,582
Accruals and deferred income	185,800	179,309
	248,907	246,277

continued...

18. MOVEMENT IN FUNDS

	At 1.7.22 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds			
General fund	1,065,648	197,504	1,263,152
Restricted funds			
Benevolent fund	35,885	770	36,655
FA - Wildcats fund	47,837	25	47,862
FA - Euro host city fund	27,564	34,859	62,423
FA - Women's recreational officer fund	100,790	(41,379)	59,411
FA - Innovation and inclusion fund	29,724	-	29,724
FA - Property fund	278,512	(7,626)	270,886
Other restricted funds	9,675	(8,105)	1,570
Squad Girls	-	12,100	12,100
Grass Pitch Support Fund	-	489	489
Football Delivery Fund	-	7,588	7,588
Level Playing Field Fund	-	20,000	20,000
	529,987	18,721	548,708
TOTAL FUNDS	1,595,635	216,225	1,811,860

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	847,040	(649,536)	197,504
Restricted funds			
Benevolent fund	1,270	(500)	770
FA - Wildcats fund	26,800	(26,775)	25
FA - Euro host city fund	49,000	(14,141)	34,859
FA - Women's recreational officer fund	14,000	(55,379)	(41,379)
FA - Property fund	-	(7,626)	(7,626)
Other restricted funds	22,165	(30,270)	(8,105)
Squad Girls	24,700	(12,600)	12,100
Grass Pitch Support Fund	20,500	(20,011)	489
Football Delivery Fund	25,000	(17,412)	7,588
Level Playing Field Fund	20,000	-	20,000
	203,435	(184,714)	18,721
TOTAL FUNDS	1,050,475	(834,250)	216,225

continued...

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.21 £	Net movement in funds £	Transfers between funds £	At 30.6.22 £
Unrestricted funds				
General fund	929,892	95,890	39,866	1,065,648
Restricted funds				
Benevolent fund	34,130	1,755	-	35,885
FA - Wildcats fund	-	47,837	-	47,837
FA - Euro host city fund	-	27,564	-	27,564
FA - Women's recreational officer fund	-	100,790	-	100,790
FA - Innovation and inclusion fund	1,875	29,282	(1,433)	29,724
FA - Property fund	251,138	27,374	-	278,512
Other restricted funds	-	19,524	(9,849)	9,675
Standard Charter Growth fund	28,584	-	(28,584)	-
	315,727	254,126	(39,866)	529,987
TOTAL FUNDS	1,245,619	350,016	-	1,595,635

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	721,502	(625,612)	95,890
Restricted funds			
Benevolent fund	1,755	-	1,755
FA - Wildcats fund	66,623	(18,786)	47,837
FA - Euro host city fund	45,456	(17,892)	27,564
FA - Women's recreational officer fund	146,850	(46,060)	100,790
FA - Innovation and inclusion fund	34,282	(5,000)	29,282
FA - Property fund	35,000	(7,626)	27,374
Other restricted funds	25,749	(6,225)	19,524
	355,715	(101,589)	254,126
TOTAL FUNDS	1,077,217	(727,201)	350,016

continued...

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.21 £	Net movement in funds £	Transfers between funds £	At 30.6.23 £
Unrestricted funds				
General fund	929,892	293,394	39,866	1,263,152
Restricted funds				
Benevolent fund	34,130	2,525	-	36,655
FA - Wildcats fund	-	47,862	-	47,862
FA - Euro host city fund	-	62,423	-	62,423
FA - Women's recreational officer fund	-	59,411	-	59,411
FA - Innovation and inclusion fund	1,875	29,282	(1,433)	29,724
FA - Property fund	251,138	19,748	-	270,886
Other restricted funds	-	11,419	(9,849)	1,570
Standard Charter Growth fund	28,584	-	(28,584)	-
Squad Girls	-	12,100	-	12,100
Grass Pitch Support Fund	-	489	-	489
Football Delivery Fund	-	7,588	-	7,588
Level Playing Field Fund	-	20,000	-	20,000
	315,727	272,847	(39,866)	548,708
TOTAL FUNDS	1,245,619	566,241	-	1,811,860

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,568,542	(1,275,148)	293,394
Restricted funds			
Benevolent fund	3,025	(500)	2,525
FA - Wildcats fund	93,423	(45,561)	47,862
FA - Euro host city fund	94,456	(32,033)	62,423
FA - Women's recreational officer fund	160,850	(101,439)	59,411
FA - Innovation and inclusion fund	34,282	(5,000)	29,282
FA - Property fund	35,000	(15,252)	19,748
Other restricted funds	47,914	(36,495)	11,419
Squad Girls	24,700	(12,600)	12,100
Grass Pitch Support Fund	20,500	(20,011)	489
Football Delivery Fund	25,000	(17,412)	7,588
Level Playing Field Fund	20,000	-	20,000
	559,150	(286,303)	272,847
TOTAL FUNDS	2,127,692	(1,561,451)	566,241

continued...

18. MOVEMENT IN FUNDS - continued

Purpose of Restricted Funds

Wildcats fund
The Wildcats fund offers funding packages to entities who provide football coaching to girls aged 5 to 11 years old.

Euro Host City fund
The Euro Host City fund comprises money received from the FA to fund legacy projects in Sheffield and Rotherham in connection with hosting of the 2022 Women's European Football Championship.

Women's Recreational Officer fund
The Women's Recreational Officer fund was established through funding from the FA in connection with the 2022 Women's European Football Championship. It funds the employment of a Women's Recreational officer and other projects to promote women's football.

Innovation and Inclusion fund
The innovation and inclusion fund provides funding for a range of programmes that promote the game of football to everyone in society.

Benevolent fund
The benevolent fund offers financial support to those in football who have suffered injury or loss as a direct result of participation in or travel to County FA affiliated football.

Squad Girls
The Squad Girls fund offers funding packages to entities who provide football coaching to girls aged 12 to 15 years old.

Grass Pitch Support Fund
The Grass Pitch Support fund represents funding from the FA to cover the cost of a Football Development Administrator.

Football Delivery Fund
The Football Delivery Fund represents funding from the FA for league administration support.

Level Playing Field Fund
The Level Playing Field fund is funded by the FA to promote female football.

19. RELATED PARTY DISCLOSURES

During the year ended 30 June 2023 there were no related party transactions (2022 £nil).

Sheffield And Hallamshire County Football Assoctn Ltd

Detailed Statement of Financial Activities
For The Year Ended 30 June 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,270	1,755
Investment income		
Bank interest received	25,286	1,192
Dividends received	20	16
	25,306	1,208
Charitable activities		
Affiliation fees	111,816	87,232
Competition income	37,312	21,426
Fines and protest fees	172,425	152,638
Sponsorship and advertising	9,677	5,801
FA Grants	580,422	699,893
Retail and sundry income	1,245	7,112
Course income	58,839	37,222
Referee income	52,163	53,993
	1,023,899	1,065,317
Other income		
Insurance proceeds	-	8,877
Job Retention Scheme Grants	-	60
	-	8,937
Total incoming resources	1,050,475	1,077,217
EXPENDITURE		
Charitable activities		
Wages	512,182	417,029
Social security	40,942	32,438
Pensions	27,914	42,899
Competition expenses	12,093	13,923
Meeting and travel expenses	3,168	1,953
Representative match expenses	16	-
Course fees and incentives	-	9,678
Referee expenses	17,818	25,685
Grants to institutions	104,192	66,959
Grants to individuals	500	-
	718,825	610,564
Support costs		
Other overheads		
Rates and water	4,726	5,373
Carried forward	4,726	5,373

Detailed Statement of Financial Activities
For The Year Ended 30 June 2023

	2023	2022
	£	£
Other overheads		
Brought forward	4,726	5,373
Insurance	10,178	10,237
Light and heat	2,404	2,040
Telephone	13,503	16,628
Postage and stationery	2,707	1,902
Sundries	1,036	566
Repairs and renewals	9,396	8,540
Public liability insurance	23,110	23,730
	67,060	69,016
Finance		
Bank charges	6,293	5,995
Depreciation		
Depreciation of tangible fixed assets	14,928	16,015
Governance costs		
Auditors' remuneration	4,000	3,900
Auditors' remuneration for non audit work	13,747	13,509
Legal fees	9,397	8,202
	27,144	25,611
Total resources expended	834,250	727,201
Net income	216,225	350,016

SHEFFIELD AND HALLAMSHIRE COUNTY FOOTBALL ASSOCIATION LIMITED

England & Wales - Charity number 1168762

Accounts

REGISTERED COMPANY NUMBER: 04236669 (England and Wales)
REGISTERED CHARITY NUMBER: 1168762

Report of the Trustees and

Financial Statements For The Year Ended 30 June 2022

for

Sheffield And Hallamshire County Football Association Limited

Roddis Taylor Robinson
Chartered Accountants
Statutory Auditor
Unit 6, Acorn Business Park
Woodseats Close
Sheffield
South Yorkshire
S8 0TB

Sheffield And Hallamshire County
Football Association Limited

Contents of the Financial Statements
For The Year Ended 30 June 2022

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2022. The trustees have adopted the provisions of 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 and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives, aims and significant activities

The principal objects are to promote, develop and support community participation in healthy recreation by providing or assisting in the provision of facilities for the playing of the game of football and such other sports or physical activities which improve fitness and health (facilities means land, buildings, equipment and organising sporting activities); to advance amateur sport by promoting the amateur playing of the game and such other sports or games which promote health by involving physical or mental skill or exertion and which are undertaken on an amateur basis; to advance education (including academic and physical education) by such means as the trustees think fit including helping and educating children and young people by providing facilities for the playing of the game and other sports as to develop their physical, mental and social capacities that they may grow to full maturity as individuals and members of the community; and to relieve people with disabilities, learning difficulties or ill-health by the provision of facilities for the playing of the game and other sport, recreation or leisure time occupation in the interests of social welfare and with the object of improving the conditions of life of such people.

Public benefit

The trustees confirm that they have had regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The principle objective of the company is to promote community participation in physical activity. The company strives to create an environment where regardless of age, ability, faith, gender, sexuality, or background people from across the region are able to enjoy participation in football.

The main activities undertaken by the charity to further the charitable purposes for public benefit include provision of football governance and administration of competitions, football development, safeguarding, training of referees, supporting facility development and grass pitch improvement.

Fundraising activities

The company attracted grant funding from The FA plus additional football funding.

Strategic review

Having seen ongoing disruption during the pandemic the Association and grassroots football returned to a normal programme of activity during the season. A key highlight in the year was the engagement and planning relating to the hugely successful UEFA Women's Euros finals which were hosted within the County FA region in Rotherham and Sheffield. The company's work during the build up to the Women's Euros is intended to create a lasting legacy and significant growth across the female pathway. However, following the pandemic it is important to note that the company has retained its core staff working in the adult male and youth games, along with appointing a Disability and Inclusion Officer to help ensure that the company delivers support where it is needed and across all player pathways.

2021-22 was a perfect time to reset the company's business strategy, which was submitted to The FA for approval. The strategic plan is shaped around three core themes: People, Places and Pathways. Each theme recognises where the company should focus its efforts in order to help build the football infrastructure and support the stakeholders who help to facilitate the game. Through working together the strategy aims to achieve the bold ambition of becoming a top performing County FA in relation to player numbers.

FINANCIAL REVIEW

Financial position

The trustees report an operating surplus for the financial year of £350,016 (2021 as restated: £85,855). The cash and cash equivalents at the end of the reporting period stand at £1,281,704.

FINANCIAL REVIEW

Reserves policy

Sheffield and Hallamshire County Football Association Limited maintains free reserves in order to fund major new initiatives and as a shield against future downturns. The trustees have established a policy of maintaining reserves at a discretionary minimum level, currently equating to 6 month's operating costs. At the end of the year the actual reserves level exceeded the policy. The reserve levels are monitored regularly by the trustees with the cash managed internally on a daily basis. This ensures that sufficient resources are available to meet the needs of continuing activities in the face of a significant drop in grant funding.

When considering the required level of reserves the following risks have been taken into account:
- Risk associated with each stream of income and expenditure being different from that budgeted
- Planned activity level
- Organisations commitments

The overall fund balance on 30 June 2022 has increased over the restated past year by £350,016 to £1,595,635. The overall fund balance consists of £1,065,648 of unrestricted funds and £529,987 of restricted funds.

The trustees consider the reserves policy in the current year to be a success as unrestricted funds of £1,065,648 have increased by £135,756 during the year.

FUTURE PLANS

The company has future plans to utilise reserves to develop a football facility which helps with furthering its charitable objectives and diversifying income potential.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Sheffield and Hallamshire County Football Association Limited is a private company limited by guarantee governed by its Memorandum and Articles of Association dated 18 June 2001 as amended by special resolutions dated 11 August 2016. It is registered as a charity with the Charity Commission.

Recruitment and appointment of new trustees

As set out in the Articles of Association the members appoint the independent trustees and up to six other trustees. A President may be nominated by the council and elected by the members; the Chair is appointed by the council.

Organisational structure

The trustees maintain governance and oversight of the charity. A Council consisting of football stakeholders along with a number of stakeholder forums are in place to allow the charity to gain stakeholder feedback. The staff team maintains responsibility for operational delivery and achievement of The FA key performance indicators.

Decision making

During 2021 trustees approved a new three-year strategy. Strategic implementation is delegated to the General Manager. The General Manager has overall responsibility for the company's staff.

Induction and training of new trustees

The company will adopt the guidance contained within the FA's Code of Governance for County FAs.

Key management remuneration

The General Manager and senior management team are considered as Key Management Personnel.

All trustees give of their time freely and no trustee received remuneration during the year. Trustees review staff salaries in line with FA guidance and considering the financial performance of the charitable company.

Engagement with employees

The County FA undertakes engagement with staff via The FA State of Play survey. In 2021-22 the survey received a 100% response rate from staff, with an average 82% satisfaction rating in relation to organisational culture.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04236669 (England and Wales)

Registered Charity number

1168762

Registered office

Clegg House
204 Meadowhall Road
Sheffield
S9 1BN

Trustees

C P Burton (appointed 3.3.22)
B Coddington
M Gilmour
U D Rennie (ceased to be a trustee 18.11.21)
M W Tate (appointed 3.3.22)
I A Vaines
R Beynon
P M Unwin (ceased to be a trustee 28.2.22)

Auditors

Roddis Taylor Robinson
Chartered Accountants
Statutory Auditor
Unit 6, Acorn Business Park
Woodseats Close
Sheffield
South Yorkshire
S8 0TB

Manager

The Trustee's delegate the day to day management of the charity to S Frost, the charity's General Manager.

Bankers

Virgin Money
Fargate
Sheffield
S1 1LL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Sheffield And Hallamshire County Football Association Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Roddis Taylor Robinson, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 28 April 2023 and signed on its behalf by:

B Coddington - Trustee

Report of the Independent Auditors to the Members of Sheffield And Hallamshire County Football Association Limited

Opinion

We have audited the financial statements of Sheffield And Hallamshire County Football Association Limited (the 'charitable company') for the year ended 30 June 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The company is subject to laws and regulations that directly and indirectly affect the financial statements. Based on our understanding of the company and the environment in which it operates, we determined that the laws and regulations which were most significant included Data Protection, Health and Safety and anti-bribery legislation. We considered the extent to which non-compliance with laws and regulations might have a material effect on the financial statements, including how fraud might occur. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks related to the posting of inappropriate accounting entries to manipulate the company results for the year and management bias in key accounting estimates.

Audit procedures performed by the engagement team included:

- Discussions with management to obtain an understanding of the legal and regulatory framework applicable to the company and how it ensures compliance, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;

- Reviewing minutes of Board meetings;

- Identifying and assessing the effectiveness of internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

- Enquiring of management as to actual and potential litigation and claims and reviewing legal and professional fees;

- Challenging assumptions and judgements made by management in their significant accounting estimates;

- Identifying and testing accounting entries, in particular any entries posted with unusual account combinations or posted by senior management.

There are inherent limitations in the audit procedures described above and the more removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentation or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Julie Holderness (Senior Statutory Auditor)
for and on behalf of Roddis Taylor Robinson
Chartered Accountants
Statutory Auditor
Unit 6, Acorn Business Park
Woodseats Close
Sheffield
South Yorkshire
S8 0TB

28 April 2023

Sheffield And Hallamshire County Football Association Limited

Statement of Financial Activities
For The Year Ended 30 June 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds as restated £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	1,755	1,755	1,565
Charitable activities					
Football Administration and Development		711,357	353,960	1,065,317	611,416
Investment income	3	1,208	-	1,208	44
Other income	5	8,937	-	8,937	70,089
Total		721,502	355,715	1,077,217	683,114
EXPENDITURE ON					
Charitable activities	6				
Football Administration and Development		625,612	101,589	727,201	597,259
NET INCOME		95,890	254,126	350,016	85,855
Transfers between funds	19	39,866	(39,866)	-	-
Net movement in funds		135,756	214,260	350,016	85,855
RECONCILIATION OF FUNDS					
Total funds brought forward		929,892	315,727	1,245,619	1,159,764
TOTAL FUNDS CARRIED FORWARD		1,065,648	529,987	1,595,635	1,245,619

The notes form part of these financial statements

Sheffield And Hallamshire County
Football Association Limited (Registered number: 04236669)

Balance Sheet
30 June 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds as restated £
FIXED ASSETS					
Tangible assets	14	277,178	243,512	520,690	530,931
Investments	15	701	-	701	701
		277,879	243,512	521,391	531,632
CURRENT ASSETS					
Stocks	16	3,883	-	3,883	5,544
Debtors	17	34,934	-	34,934	24,256
Cash at bank		995,229	286,475	1,281,704	974,588
		1,034,046	286,475	1,320,521	1,004,388
CREDITORS					
Amounts falling due within one year	18	(246,277)	-	(246,277)	(290,401)
NET CURRENT ASSETS		787,769	286,475	1,074,244	713,987
TOTAL ASSETS LESS CURRENT LIABILITIES		1,065,648	529,987	1,595,635	1,245,619
NET ASSETS		1,065,648	529,987	1,595,635	1,245,619
FUNDS	19				
Unrestricted funds				1,065,648	929,892
Restricted funds				529,987	315,727
TOTAL FUNDS				1,595,635	1,245,619

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 April 2023 and were signed on its behalf by:

B Coddington - Trustee

The notes form part of these financial statements

Sheffield And Hallamshire County Football Association Limited

Cash Flow Statement
For The Year Ended 30 June 2022

	Notes	2022 £	2021 as restated £
Cash flows from operating activities			
Cash generated from operations	1	311,682	146,165
Net cash provided by operating activities		311,682	146,165
Cash flows from investing activities			
Purchase of tangible fixed assets		(5,774)	(2,147)
Interest received		1,192	45
Dividends received		16	-
Net cash used in investing activities		(4,566)	(2,102)
Change in cash and cash equivalents in the reporting period		307,116	144,063
Cash and cash equivalents at the beginning of the reporting period		974,588	830,525
Cash and cash equivalents at the end of the reporting period		1,281,704	974,588

The notes form part of these financial statements

Notes to the Cash Flow Statement
For The Year Ended 30 June 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021 as restated
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	350,016	85,855
Adjustments for:		
Depreciation charges	16,015	16,440
Interest received	(1,192)	(45)
Dividends received	(16)	-
Decrease in stocks	1,661	2,016
(Increase)/decrease in debtors	(10,678)	40,109
(Decrease)/increase in creditors	(44,124)	1,790
Net cash provided by operations	311,682	146,165

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.7.21	Cash flow	At 30.6.22
	£	£	£
Net cash			
Cash at bank	974,588	307,116	1,281,704
	974,588	307,116	1,281,704
Total	974,588	307,116	1,281,704

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-	2% straight line
Fixtures and fittings	-	20% on reducing balance and 10% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	2022	2021 as restated
	£	£
Donations	1,755	1,565

3. INVESTMENT INCOME

	2022	2021 as restated
	£	£
Bank interest received	1,192	44
Dividends received	16	-
	1,208	44

4. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021 as restated
	Football Administration and Development	Total activities
	£	£
Affiliation fees	87,232	65,700
Competition income	21,426	15,004
Fines and protest fees	152,638	89,791
Sponsorship and advertising	5,801	7,281
FA Grants	699,893	418,803
Retail and sundry income	7,112	1,636
Course income	37,222	561
Referee income	53,993	12,640
	1,065,317	611,416

5. OTHER INCOME

	2022	2021 as restated
	£	£
Insurance proceeds	8,877	-
Job Retention Scheme Grants	60	45,089
Local authority grant	-	25,000
	8,937	70,089

continued...

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Football Administration and Development	543,605	66,959	116,637	727,201

7. GRANTS PAYABLE

	2022 £	2021 as restated £
Football Administration and Development	66,959	6,050

8. SUPPORT COSTS

	Other overheads £	Finance £	Depreciation £	Governance costs £	Totals £
Football Administration and Development	69,016	5,995	16,015	25,611	116,637

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 as restated £
Auditors' remuneration	3,900	3,800
Auditors' remuneration for non audit work	13,509	17,809
Depreciation - owned assets	16,015	16,440

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2022 nor for the year ended 30 June 2021.

One Trustee claimed expenses totalling £60 in respect of their duties as council members (2021: Two Trustees claimed £114).

continued...

11. STAFF COSTS

	2022	2021 as restated
	£	£
Wages and salaries	417,029	418,772
Social security costs	32,438	26,472
Other pension costs	42,899	20,352
	492,366	465,596

The average monthly number of employees during the year was as follows:

	2022	2021 as restated
Directors	6	5
Other	17	16
	23	21

No employees received emoluments in excess of £60,000.

The average number of employees includes the Directors who did not receive any remuneration for their services.

Key management remuneration
The total remuneration and benefits to key management personnel in the year amounted to £177,820 (2021: £148,057).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	1,565	1,565
Charitable activities			
Football Administration and Development	567,331	44,085	611,416
Investment income	44	-	44
Other income	25,000	45,089	70,089
Total	592,375	90,739	683,114
EXPENDITURE ON			
Charitable activities			
Football Administration and Development	499,528	97,731	597,259
NET INCOME/(EXPENDITURE)	92,847	(6,992)	85,855
RECONCILIATION OF FUNDS			
Total funds brought forward	837,045	322,719	1,159,764

continued...

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds as restated £
TOTAL FUNDS CARRIED FORWARD	929,892	315,727	1,245,619

13. PRIOR YEAR ADJUSTMENT

The accounts have been restated due to a change in accounting policy relating to grants received in connection with the acquisition of premises and fixtures and fittings, prior to the company becoming a registered charity. These grants were previously amortised over the useful lives of the related asset, but in accordance with the Charities SORP the grant has been recognised as income when the economic benefit has transferred. The impact on the accounts for the year ended 30 June 2021 is as follows:

	£
Reduction in creditors	251,138
Reduction in other income	8,057
Increase in opening funds at 1 July 2020	259,195

14. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 July 2021	504,302	228,012	732,314
Additions	-	5,774	5,774
At 30 June 2022	504,302	233,786	738,088
DEPRECIATION			
At 1 July 2021	39,359	162,024	201,383
Charge for year	6,086	9,929	16,015
At 30 June 2022	45,445	171,953	217,398
NET BOOK VALUE			
At 30 June 2022	458,857	61,833	520,690
At 30 June 2021	464,943	65,988	530,931

continued...

15. FIXED ASSET INVESTMENTS

	Shares in group undertakings £	Listed investments £	Totals £
COST LESS IMPAIRMENT			
At 1 July 2021 and 30 June 2022	1	700	701
NET BOOK VALUE			
At 30 June 2022	1	700	701
At 30 June 2021	1	700	701

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Soccerscene Leagues Limited
Registered office: England and Wales
Nature of business: Dormant company

Class of share:	% holding
Ordinary	100

	30.6.22 £	30.6.21 £
Aggregate capital and reserves	(39,662)	(39,662)

The market value of listed investments is £326 (2021: £360).

16. STOCKS

	2022 £	2021 as restated £
Stocks	3,883	5,544

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 as restated £
Course debtors	7,090	-
Other debtors	20,949	17,863
Prepayments and accrued income	6,895	6,393
	34,934	24,256

continued...

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021 as restated
	£	£
Tax	42	42
Social security and other taxes	7,344	-
Other creditors	59,582	26,819
Accruals and deferred income	179,309	263,540
	246,277	290,401

19. MOVEMENT IN FUNDS

	At 1.7.21	Net movement in funds	Transfers between funds	At 30.6.22
	£	£	£	£
Unrestricted funds				
General fund	929,892	95,890	39,866	1,065,648
Restricted funds				
Benevolent fund	34,130	1,755	-	35,885
FA - Wildcats fund	-	47,837	-	47,837
FA - Euro host city fund	-	27,564	-	27,564
FA - Women's recreational officer fund	-	100,790	-	100,790
FA - Innovation and inclusion fund	1,875	29,282	(1,433)	29,724
FA - Property fund	251,138	27,374	-	278,512
Other restricted funds	-	19,524	(9,849)	9,675
Standard Charter Growth fund	28,584	-	(28,584)	-
	315,727	254,126	(39,866)	529,987
TOTAL FUNDS	1,245,619	350,016	-	1,595,635

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	721,502	(625,612)	95,890
Restricted funds			
Benevolent fund	1,755	-	1,755
FA - Wildcats fund	66,623	(18,786)	47,837
FA - Euro host city fund	45,456	(17,892)	27,564
FA - Women's recreational officer fund	146,850	(46,060)	100,790
FA - Innovation and inclusion fund	34,282	(5,000)	29,282
FA - Property fund	35,000	(7,626)	27,374
Other restricted funds	25,749	(6,225)	19,524
	355,715	(101,589)	254,126
TOTAL FUNDS	1,077,217	(727,201)	350,016

continued...

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.20 £	Net movement in funds £	At 30.6.21 £
Unrestricted funds			
General fund	837,045	92,847	929,892
Restricted funds			
Benevolent fund	33,065	1,065	34,130
FA - Innovation and inclusion fund	1,875	-	1,875
FA - Property fund	259,195	(8,057)	251,138
Standard Charter Growth fund	28,584	-	28,584
	322,719	(6,992)	315,727
TOTAL FUNDS	1,159,764	85,855	1,245,619

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	592,375	(499,528)	92,847
Restricted funds			
Benevolent fund	1,565	(500)	1,065
FA - Wildcats fund	11,100	(11,100)	-
FA - Euro host city fund	150	(150)	-
FA - Women's recreational officer fund	16,713	(16,713)	-
FA - Innovation and inclusion fund	2,737	(2,737)	-
FA - Property fund	-	(8,057)	(8,057)
Other restricted funds	58,474	(58,474)	-
	90,739	(97,731)	(6,992)
TOTAL FUNDS	683,114	(597,259)	85,855

continued...

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.20 £	Net movement in funds £	Transfers between funds £	At 30.6.22 £
Unrestricted funds				
General fund	837,045	188,737	39,866	1,065,648
Restricted funds				
Benevolent fund	33,065	2,820	-	35,885
FA - Wildcats fund	-	47,837	-	47,837
FA - Euro host city fund	-	27,564	-	27,564
FA - Women's recreational officer fund	-	100,790	-	100,790
FA - Innovation and inclusion fund	1,875	29,282	(1,433)	29,724
FA - Property fund	259,195	19,317	-	278,512
Other restricted funds	-	19,524	(9,849)	9,675
Standard Charter Growth fund	28,584	-	(28,584)	-
	322,719	247,134	(39,866)	529,987
TOTAL FUNDS	1,159,764	435,871	-	1,595,635

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,313,877	(1,125,140)	188,737
Restricted funds			
Benevolent fund	3,320	(500)	2,820
FA - Wildcats fund	77,723	(29,886)	47,837
FA - Euro host city fund	45,606	(18,042)	27,564
FA - Women's recreational officer fund	163,563	(62,773)	100,790
FA - Innovation and inclusion fund	37,019	(7,737)	29,282
FA - Property fund	35,000	(15,683)	19,317
Other restricted funds	84,223	(64,699)	19,524
	446,454	(199,320)	247,134
TOTAL FUNDS	1,760,331	(1,324,460)	435,871

Purpose of Restricted Funds

Wildcats fund
The Wildcats fund offers funding packages to entities who provide football coaching to girls aged 5 to 11 years old.

Euro Host City fund
The Euro Host City fund comprises money received from the FA to fund legacy projects in Sheffield and Rotherham in connection with hosting of the 2022 Women's European Football Championship.

continued...

19. MOVEMENT IN FUNDS - continued

Women's Recreational Officer fund
The Women's Recreational Officer fund was established through funding from the FA in connection with the 2022 Women's European Football Championship. It funds the employment of a Women's Recreational officer and other projects to promote women's football.

Innovation and Inclusion fund
The innovation and inclusion fund provides funding for a range of programmes that promote the game of football to everyone in society.

Benevolent fund
The benevolent fund offers financial support to those in football who have suffered injury or loss as a direct result of participation in or travel to County FA affiliated football.

Transfers between funds

The transfer between funds represents grants previously given by the FA for specific purposes, which have now been made available for unrestricted use.

20. RELATED PARTY DISCLOSURES

During the year ended 30 June 2022 there were no related party transactions (2021 £nil).

SHEFFIELD AND HALLAMSHIRE COUNTY FOOTBALL ASSOCIATION LIMITED

England & Wales - Charity number 1168762

Accounts

REGISTERED COMPANY NUMBER: 04236669 (England and Wales)
REGISTERED CHARITY NUMBER: 1168762

Report of the Trustees and

Financial Statements For The Year Ended 30 June 2021

for

Sheffield And Hallamshire County Football Association Limited

Roddis Taylor Robinson
Chartered Accountants
Statutory Auditor
Unit 6, Acorn Business Park
Woodseats Close
Sheffield
South Yorkshire
S8 0TB

Sheffield And Hallamshire County
Football Association Limited

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For The Year Ended 30 June 2021

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Report of the Trustees
For The Year Ended 30 June 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2021. The trustees have adopted the provisions of 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 and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Objectives, aims and significant activities
The principal objects are to promote, develop and support community participation in healthy recreation by providing or assisting in the provision of facilities for the playing of the game of football and such other sports or physical activities which improve fitness and health (facilities means land, buildings, equipment and organising sporting activities); to advance amateur sport by promoting the amateur playing of the game and such other sports or games which promote health by involving physical or mental skill or exertion and which are undertaken on an amateur basis; to advance education (including academic and physical education) by such means as the trustees think fit including helping and educating children and young people by providing facilities for the playing of the game and other sports as to develop their physical, mental and social capacities that they may grow to full maturity as individuals and members of the community; and to relieve people with disabilities, learning difficulties or ill-health by the provision of facilities for the playing of the game and other sport, recreation or leisure time occupation in the interests of social welfare and with the object of improving the conditions of life of such people.

Public benefit
The trustees confirm that they have had regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE
Charitable activities
The principle objective of the company is to promote community participation in physical activity. The company strives to create an environment where regardless of age, ability, faith, gender, sexuality, or background people from across the region are able to enjoy participation in football.

The main activities undertaken by the charity to further the charitable purposes for public benefit include provision of football governance and administration of competitions, football development, safeguarding, training of referees, supporting facility development and grass pitch improvement.

Fundraising activities
The company attracted grant funding from The FA plus additional football funding. The company also received funding via Coronavirus support schemes.

FINANCIAL REVIEW
Financial position
The coronavirus Covid 19 pandemic adversely impacted the company's operations. The Association worked with The Football Association (The FA) and others to communicate key message and to help stakeholders to operate within the changing landscape created by the pandemic. Trustees are optimistic that the rollout of the Covid 19 vaccine programme will allow operations to return to normal at some point during 2022.

The trustees report an operating surplus for the financial year of £93,912 (2020: £84,639). The cash and cash equivalents at the end of the reporting period stand at £974,588.

FINANCIAL REVIEW

Reserves policy

Sheffield and Hallamshire County Football Association Limited maintains free reserves in order to fund major new initiatives and as a shield against future downturns. The trustees have established a policy of maintaining reserves at a discretionary minimum level, currently equating to 6 month's operating costs. At the end of the year the actual reserves level was in line with the policy. The reserve levels are monitored regularly by the trustees with the cash managed internally on a daily basis. This ensures that sufficient resources are available to meet the needs of continuing activities in the face of a significant drop in grant funding.

When considering the required level of reserves the following risks have been taken into account:
- Risk associated with each stream of income and expenditure being different from that budgeted
- Planned activity level
- Organisations commitments

The overall fund balance on 30 June 2021 has increased over the past year by £93,912 to £994,481. The overall fund balance consists of £929,892 of unrestricted funds and £64,589 of restricted funds.

The trustees consider the reserves policy in the current year to be a success as unrestricted funds of £929,892 have increased by £92,847 during the year.

FUTURE PLANS

The charity continues to operate against the backdrop of significantly challenging times as a result of the coronavirus Covid 19 pandemic. The company has future plans to utilise reserves to develop a football facility which helps with furthering its charitable objectives and diversifying income potential.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Sheffield and Hallamshire County Football Association Limited is a private company limited by guarantee governed by its Memorandum and Articles of Association dated 18 June 2001 as amended by special resolutions dated 11 August 2016. It is registered as a charity with the Charity Commission.

Recruitment and appointment of new trustees

As set out in the Articles of Association the members appoint the independent trustees and up to six other trustees. A President may be nominated by the council and elected by the members; the Chair is appointed by the council.

Organisational structure

The trustees maintain governance and oversight of the charity. A Council consisting of football stakeholders along with a number of stakeholder forums are in place to allow the charity to gain stakeholder feedback. The staff team maintains responsibility for operational delivery and achievement of The FA key performance indicators.

Decision making

During 2021 trustees approved a new three-year strategy. Strategic implementation is delegated to the General Manager. The General Manager has overall responsibility for the company's staff.

Induction and training of new trustees

The company will adopt the guidance contained within the FA's Code of Governance for County FAs.

Key management remuneration

The General Manager and senior management team are considered as Key Management Personnel.

All trustees give of their time freely and no trustee received remuneration during the year. Trustees review staff salaries in line with FA guidance and considering the financial performance of the charitable company.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04236669 (England and Wales)

Registered Charity number
1168762

Registered office
Clegg House
204 Meadowhall Road
Sheffield
S9 1BN

Trustees
C P Burton (appointed 3.3.22)
B Coddington
M Gilmour
U D Rennie (ceased to be a trustee 18.11.21)
M W Tate (appointed 3.3.22)
I A Vaines (appointed 17.11.20)
R Beynon
P M Unwin (ceased to be a trustee 28.2.22)

Auditors
Roddis Taylor Robinson
Chartered Accountants
Statutory Auditor
Unit 6, Acorn Business Park
Woodseats Close
Sheffield
South Yorkshire
S8 0TB

Manager
The Trustee's delegate the day to day management of the charity to S Frost, the charity's General Manager.

Bankers
Virgin Money
Fargate
Sheffield
S1 1LL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Sheffield And Hallamshire County Football Association Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable company will continue in business.

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Roddis Taylor Robinson, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 29 June 2022 and signed on its behalf by:

B Coddington - Trustee

Report of the Independent Auditors to the Members of Sheffield And Hallamshire County Football Association Limited

Opinion

We have audited the financial statements of Sheffield And Hallamshire County Football Association Limited (the 'charitable company') for the year ended 30 June 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The company is subject to laws and regulations that directly and indirectly affect the financial statements. Based on our understanding of the company and the environment in which it operates, we determined that the laws and regulations which were most significant included Data Protection, Health and Safety and anti-bribery legislation. We considered the extent to which non-compliance with laws and regulations might have a material effect on the financial statements, including how fraud might occur. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks related to the posting of inappropriate accounting entries to manipulate the company results for the year and management bias in key accounting estimates.

Audit procedures performed by the engagement team included:

- Discussions with management to obtain an understanding of the legal and regulatory framework applicable to the company and how it ensures compliance, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;

- Reviewing minutes of Board meetings;

- Identifying and assessing the effectiveness of internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

- Enquiring of management as to actual and potential litigation and claims and reviewing legal and professional fees;

- Challenging assumptions and judgements made by management in their significant accounting estimates;

- Identifying and testing accounting entries, in particular any entries posted with unusual account combinations or posted by senior management.

There are inherent limitations in the audit procedures described above and the more removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentation or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Julie Holderness (Senior Statutory Auditor)
for and on behalf of Roddis Taylor Robinson
Chartered Accountants
Statutory Auditor
Unit 6, Acorn Business Park
Woodseats Close
Sheffield
South Yorkshire
S8 0TB

29 June 2022

Sheffield And Hallamshire County Football Association Limited

Statement of Financial Activities
For The Year Ended 30 June 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	1,565	1,565	1,101
Charitable activities	4				
Football Administration and Development		567,331	44,085	611,416	892,233
Investment income	3	44	-	44	1,518
Other income	5	33,057	45,089	78,146	44,552
Total		600,432	90,739	691,171	939,404
EXPENDITURE ON					
Charitable activities	6				
Football Administration and Development		507,585	89,674	597,259	854,765
NET INCOME		92,847	1,065	93,912	84,639
RECONCILIATION OF FUNDS					
Total funds brought forward		837,045	63,524	900,569	815,930
TOTAL FUNDS CARRIED FORWARD		929,892	64,589	994,481	900,569

The notes form part of these financial statements

Sheffield And Hallamshire County
Football Association Limited (Registered number: 04236669)

Balance Sheet
30 June 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	13	530,931	-	530,931	545,224
Investments	14	701	-	701	701
		531,632	-	531,632	545,925
CURRENT ASSETS					
Stocks	15	5,544	-	5,544	7,560
Debtors	16	24,256	-	24,256	64,365
Cash at bank		909,999	64,589	974,588	830,525
		939,799	64,589	1,004,388	902,450
CREDITORS					
Amounts falling due within one year	17	(298,027)	-	(298,027)	(296,668)
NET CURRENT ASSETS		641,772	64,589	706,361	605,782
TOTAL ASSETS LESS CURRENT LIABILITIES		1,173,404	64,589	1,237,993	1,151,707
CREDITORS					
Amounts falling due after more than one year	18	(243,512)	-	(243,512)	(251,138)
NET ASSETS		929,892	64,589	994,481	900,569
FUNDS	19				
Unrestricted funds				929,892	837,045
Restricted funds				64,589	63,524
TOTAL FUNDS				994,481	900,569

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 June 2022 and were signed on its behalf by:

B Coddington - Trustee

The notes form part of these financial statements

Sheffield And Hallamshire County Football Association Limited

Cash Flow Statement
For The Year Ended 30 June 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	146,165	(24,489)
Net cash provided by/(used in) operating activities		146,165	(24,489)
Cash flows from investing activities			
Purchase of tangible fixed assets		(2,147)	(4,681)
Interest received		45	1,509
Dividends received		-	9
Grants received		-	1,951
Net cash used in investing activities		(2,102)	(1,212)
Change in cash and cash equivalents in the reporting period		144,063	(25,701)
Cash and cash equivalents at the beginning of the reporting period		830,525	856,226
Cash and cash equivalents at the end of the reporting period		974,588	830,525

The notes form part of these financial statements

Notes to the Cash Flow Statement
For The Year Ended 30 June 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	93,912	84,639
Adjustments for:		
Depreciation charges	16,440	17,870
Interest received	(45)	(1,509)
Dividends received	-	(9)
Grant amortisation	(8,057)	(8,584)
Decrease/(increase) in stocks	2,016	(999)
Decrease/(increase) in debtors	40,109	(36,453)
Increase/(decrease) in creditors	1,790	(79,444)
Net cash provided by/(used in) operations	146,165	(24,489)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.7.20	Cash flow	At 30.6.21
	£	£	£
Net cash			
Cash at bank	830,525	144,063	974,588
	830,525	144,063	974,588
Total	830,525	144,063	974,588

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-	2% straight line
Fixtures and fittings	-	20% on reducing balance and 10% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Government grants
Government grants in relation to tangible fixed assets are credited to profit and loss account over the useful lives of the related assets, whereas those in relation to expenditure are credited when the expenditure is charged to profit and loss.

continued...

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	1,565	1,101

3. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest received	44	1,509
Dividends received	-	9
	44	1,518

4. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	Football Administration and Development	Total activities
	£	£
Affiliation fees	65,700	35,495
Competition income	15,004	29,717
Fines and protest fees	89,791	80,296
Sponsorship and advertising	7,281	14,549
FA Grants	418,803	435,896
Retail and sundry income	1,636	7,776
Course fees	561	252,393
Referee income	12,640	36,111
	611,416	892,233

5. OTHER INCOME

	2021	2020
	£	£
Insurance proceeds	-	3,710
Job Retention Scheme Grants	45,089	32,258
Grant amortisation	8,057	8,584
Local authority grant	25,000	-
	78,146	44,552

continued...

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Football Administration and Development	478,148	6,050	113,061	597,259

7. GRANTS PAYABLE

	2021 £	2020 £
Football Administration and Development	6,050	27,240

8. SUPPORT COSTS

	Other overheads £	Finance £	Depreciation £	Governance costs £	Totals £
Football Administration and Development	64,889	3,375	16,440	28,357	113,061

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Auditors' remuneration	3,800	3,700
Auditors' remuneration for non audit work	17,809	18,040
Depreciation - owned assets	16,440	17,870

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2021 nor for the year ended 30 June 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2021 nor for the year ended 30 June 2020.

Two Trustees claimed expenses totalling £114 in respect of their duties as council members (2020: Five Trustees claimed £2,378).

continued...

11. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	418,772	420,519
Social security costs	26,472	37,545
Other pension costs	20,352	24,307
	465,596	482,371

The average monthly number of employees during the year was as follows:

	2021	2020
Directors	5	5
Other	16	17
	21	22

No employees received emoluments in excess of £60,000.

The average number of employees includes the Directors who did not receive any remuneration for their services.

Key management remuneration
The total remuneration and benefits to key management personnel in the year amounted to £148,057 (2020: £140,437).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	1,101	1,101
Charitable activities			
Football Administration and Development	855,456	36,777	892,233
Investment income	1,518	-	1,518
Other income	44,552	-	44,552
Total	901,526	37,878	939,404
EXPENDITURE ON			
Charitable activities			
Football Administration and Development	822,315	32,450	854,765
NET INCOME	79,211	5,428	84,639
RECONCILIATION OF FUNDS			
Total funds brought forward	757,834	58,096	815,930

continued...

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	837,045	63,524	900,569

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 July 2020	504,302	225,865	730,167
Additions	-	2,147	2,147
At 30 June 2021	504,302	228,012	732,314
DEPRECIATION			
At 1 July 2020	33,273	151,670	184,943
Charge for year	6,086	10,354	16,440
At 30 June 2021	39,359	162,024	201,383
NET BOOK VALUE			
At 30 June 2021	464,943	65,988	530,931
At 30 June 2020	471,029	74,195	545,224

14. FIXED ASSET INVESTMENTS

	Shares in group undertakings £	Listed investments £	Totals £
COST LESS IMPAIRMENT			
At 1 July 2020 and 30 June 2021	1	700	701
NET BOOK VALUE			
At 30 June 2021	1	700	701
At 30 June 2020	1	700	701

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Soccerscene Leagues Limited
Registered office: England and Wales
Nature of business: Dormant company

Class of share:	% holding
Ordinary	100

	2021 £	2020 £
Aggregate capital and reserves	(39,662)	(39,662)

continued...

14. FIXED ASSET INVESTMENTS - continued

The market value of listed investments is £360 (2020: £240).

15. STOCKS

	2021	2020
	£	£
Stocks	5,544	7,560

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Course debtors	-	16,860
Other debtors	17,863	39,248
Prepayments and accrued income	6,393	8,257
	24,256	64,365

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Tax	42	42
Other creditors	26,819	27,200
Accruals and deferred income	263,540	261,369
Deferred government grants	7,626	8,057
	298,027	296,668

18. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Deferred government grants	243,512	251,138

19. MOVEMENT IN FUNDS

	At 1.7.20	Net movement in funds	At 30.6.21
	£	£	£
Unrestricted funds			
General fund	837,045	92,847	929,892
Restricted funds			
Restricted funds	63,524	1,065	64,589
TOTAL FUNDS	900,569	93,912	994,481

continued...

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	600,432	(507,585)	92,847
Restricted funds			
Restricted funds	90,739	(89,674)	1,065
TOTAL FUNDS	691,171	(597,259)	93,912

Comparatives for movement in funds

	At 1.7.19 £	Net movement in funds £	At 30.6.20 £
Unrestricted funds			
General fund	757,834	79,211	837,045
Restricted funds			
Restricted funds	58,096	5,428	63,524
TOTAL FUNDS	815,930	84,639	900,569

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	901,526	(822,315)	79,211
Restricted funds			
Restricted funds	37,878	(32,450)	5,428
TOTAL FUNDS	939,404	(854,765)	84,639

continued...

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.19 £	Net movement in funds £	At 30.6.21 £
Unrestricted funds			
General fund	757,834	172,058	929,892
Restricted funds			
Restricted funds	58,096	6,493	64,589
TOTAL FUNDS	815,930	178,551	994,481

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,501,958	(1,329,900)	172,058
Restricted funds			
Restricted funds	128,617	(122,124)	6,493
TOTAL FUNDS	1,630,575	(1,452,024)	178,551

20. RELATED PARTY DISCLOSURES

During the year ended 30 June 2021 there were no related party transactions. In the year to 30 June 2020 the company made purchases from the Sheffield Trophy Centre totalling £76. This business is owned by Mr P M Unwin who was a director of the company during the year.