

Charity Registration No. 1182350

Company Registration No. CE016739 (England and Wales)

FRODSHAM JUNIOR FOOTBALL CLUB CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

FRODSHAM JUNIOR FOOTBALL CLUB CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Heath J Bell J Abbott D Jones P Wood	(Appointed 8 July 2021)
Charity number	1182350	
Company number	CE016739	
Registered office	Helsby High School Chester Road Frodsham Cheshire WA6 0HY	
Independent examiner	WR Partners Drake House Gadbrook Park Northwich Cheshire CW9 7RA	

FRODSHAM JUNIOR FOOTBALL CLUB CIO

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FRODSHAM JUNIOR FOOTBALL CLUB CIO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2022

The trustees present their report and financial statements for the year ended 30 June 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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

The charity's objectives are to advance the education of children and young people in particular by providing the opportunity and facilities for playing association football so as to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and members of society and so that their conditions of life may be improved.

The charity has earmarked funds of £100,000 at 30 June 2022 which Frodsham Junior Football Club has raised towards the development of a 3G all weather pitch and changing facility, on-site at Helsby High school. £40,000 of this was received from the Marshes Community Benefit Funding and the full £100,000 has been paid out prior to the date of this report. This project was delivered in September 2021 in partnership with the Football Foundation, Helsby High School, Cheshire West and Chester Council and our Club.

The policies adopted in furtherance of these objects are included in our Mission Statement which is to be the football club of choice providing local boys and girls with a range of footballing opportunities which develop young people mentally, physically, technically and socially, in a fun, safe, supportive and positive environment. The Club boasts more than 90 volunteers, with a variety of Coaches who are FA Level 1 qualified, FA Level 2 qualified and FA Level 3 (UEFA B) qualified and there has been no change in these during the period.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

As I write this report, our new 3G all weather pitch and changing facility has been completed and the Club now has one of the best junior football facilities in Cheshire. Frodsham Junior Football Club has been well supported by Managers, Coaches, Volunteers, Parents and Guardians throughout the period and this will help support the future of the Club .

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to a minimum of six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the period.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

FRODSHAM JUNIOR FOOTBALL CLUB CIO

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

The charity is a charitable incorporated organisation and is governed by a constitution approved by the Charity Commission of England and Wales.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

N Cunniffe

(Resigned 8 July 2021)

M Heath

J Bell

J Abbott

D Jones

P Wood

(Appointed 8 July 2021)

There must be at least five charity trustees who will comprise the Club's Executive Committee.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Executive Committee exists to oversee the day-to-day running, governance and administration of the Club, while ensuring its long-term stability, development and financial security. The Executive Committee meets on a monthly basis.

The structure of the Executive Committee is designed to ensure that the Executive Committee has the skills, knowledge and expertise required to run an FA Charter Standard Community Football Club.

All members of the Executive Committee are volunteers and as such are subject to DBS checks. They do not receive payment for the position they hold and all are elected annually by the membership of the Club.

The trustees' report was approved by the Board of Trustees.



J Bell

Trustee

Dated: 4 May 2023

FRODSHAM JUNIOR FOOTBALL CLUB CIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FRODSHAM JUNIOR FOOTBALL CLUB CIO

I report to the trustees on my examination of the financial statements of Frodsham Junior Football Club CIO (the charity) for the year ended 30 June 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



WR Partners

Drake House
Gadbrook Park
Northwich
Cheshire
CW9 7RA

Dated: 5.5.23

FRODSHAM JUNIOR FOOTBALL CLUB CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<u>Income and endowments from:</u>			
Donations	2	-	686
Charitable activities	3	82,380	57,261
Investments	4	16	4
Other income	5	40,585	550
Total income		<u>122,981</u>	<u>58,501</u>
<u>Expenditure on:</u>			
Charitable activities	6	<u>106,742</u>	<u>61,143</u>
Net income/(expenditure) for the year/ Net movement in funds		16,239	(2,642)
Fund balances at 1 July 2021		<u>104,550</u>	<u>107,192</u>
Fund balances at 30 June 2022		<u><u>120,789</u></u>	<u><u>104,550</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

FRODSHAM JUNIOR FOOTBALL CLUB CIO

BALANCE SHEET

AS AT 30 JUNE 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9		104,834		10,703
Current assets					
Debtors	10	3,424		628	
Cash at bank and in hand		138,147		125,496	
		<u>141,571</u>		<u>126,124</u>	
Creditors: amounts falling due within one year	11	<u>(125,616)</u>		<u>(32,277)</u>	
Net current assets			15,955		93,847
Total assets less current liabilities			<u>120,789</u>		<u>104,550</u>
Income funds					
<u>Unrestricted funds - general</u>					
Designated funds	12	89,297		60,000	
General unrestricted funds		<u>31,492</u>		<u>44,550</u>	
			120,789		104,550
			<u>120,789</u>		<u>104,550</u>

The financial statements were approved by the Trustees on 4 May 2023



D Jones
Trustee

Company Registration No. CE016739

FRODSHAM JUNIOR FOOTBALL CLUB CIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

Charity information

Frodsham Junior Football Club CIO is a private company limited by guarantee incorporated in England and Wales. The registered office is Helsby High School, Chester Road, Frodsham, Cheshire, WA6 0HY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

FRODSHAM JUNIOR FOOTBALL CLUB CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FRODSHAM JUNIOR FOOTBALL CLUB CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is accounted for on an accruals basis and has been classified under the 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.

Irrecoverable VAT is charge as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Fixtures and fittings 20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Assets under construction are not depreciated until they are brought into use.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

FRODSHAM JUNIOR FOOTBALL CLUB CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Donations

	Total	Unrestricted funds general
	2022	2021
	£	£
Donations and gifts	-	686
	<u> </u>	<u> </u>

The other donation in the prior year represents the funds transferred from the predecessor club on incorporation.

FRODSHAM JUNIOR FOOTBALL CLUB CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

3 Charitable activities

	Football club 2022 £	Football club 2021 £
Income from football activities	<u>82,380</u>	<u>57,261</u>

4 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	<u>16</u>	<u>4</u>

5 Other income

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Other income	<u>40,585</u>	<u>550</u>

FRODSHAM JUNIOR FOOTBALL CLUB CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

6 Charitable activities

	Football club 2022 £	Football club 2021 £
Direct costs of the football club	74,010	47,733
Administrative costs of the football club	32,732	13,410
	<u>106,742</u>	<u>61,143</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

9 Tangible fixed assets

	Assets under construction £	Fixtures and fittings £	Total £
Cost			
At 1 July 2021	11,369	-	11,369
Additions	88,631	4,834	93,465
	<u>100,000</u>	<u>4,834</u>	<u>104,834</u>
At 30 June 2022	100,000	4,834	104,834
Carrying amount			
At 30 June 2022	100,000	4,834	104,834
	<u>10,703</u>	<u>-</u>	<u>10,703</u>
At 30 June 2021	10,703	-	10,703

FRODSHAM JUNIOR FOOTBALL CLUB CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

10 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	1,689	628
Prepayments and accrued income	1,735	-
	<u>3,424</u>	<u>628</u>

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	770	2,958
Other creditors	106,401	18,171
Accruals and deferred income	18,445	11,148
	<u>125,616</u>	<u>32,277</u>

12 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Transfers	Balance at 1 July 2021	Movement in funds		Balance at 30 June 2022
	£	£	Incoming resources £	Resources expended £	£
Football facilities	60,000	60,000	40,000	(10,703)	89,297
	<u>60,000</u>	<u>60,000</u>	<u>40,000</u>	<u>(10,703)</u>	<u>89,297</u>

As at 30 June 2022, the executive committee have designated the sum of £89,297 towards the construction of a 3G football pitch and changing pavilion.

13 Related party transactions

There were no disclosable related party transactions during the year.