

**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 2023**

---

# FRODSHAM JUNIOR FOOTBALL CLUB CIO

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	M Heath J Bell J Abbott D Jones P Wood
<b>Charity number</b>	1182350
<b>Company number</b>	CE016739
<b>Registered office</b>	Helsby High School Chester Road Frodsham Cheshire WA6 0HY
<b>Independent examiner</b>	WR Partners Drake House Gadbrook Park Northwich Cheshire CW9 7RA

---

# FRODSHAM JUNIOR FOOTBALL CLUB CIO

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 2
Statement of trustees' responsibilities	3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 14

---

# **FRODSHAM JUNIOR FOOTBALL CLUB CIO**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### ***FOR THE YEAR ENDED 30 JUNE 2023***

---

The trustees present their annual report and financial statements for the year ended 30 June 2023.

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 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 100 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**

The Club are very proud to have been awarded the Cheshire Grassroots Club of the Year for 2023. This demonstrated that success is the result of hard work, perseverance, and having a number of fantastic volunteers. It helps reflect the positive impact on the community and the success story serves as a reminder that grassroots football is not just about the competition on the pitch but also about building a strong foundation for the future. We are an FA 3 star accredited Club. The 3 Star accreditation is the highest level and only awarded to around 10% of all grassroots clubs in the UK. Our Welfare Team has grown to 6 over the course of the year and has been commended by Cheshire FA.

#### **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**

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

# **FRODSHAM JUNIOR FOOTBALL CLUB CIO**

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

***FOR THE YEAR ENDED 30 JUNE 2023***

---

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:

M Heath

J Bell

J Abbott

D Jones

P Wood

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

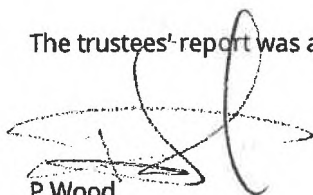
None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

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.



P Wood

**Trustee**

12 April 2024

# **FRODSHAM JUNIOR FOOTBALL CLUB CIO**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 30 JUNE 2023***

---

The trustees, who are also the directors of Frodsham Junior Football Club CIO for the purpose of company law, are responsible for preparing the Trustees' Report 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

# 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 2023.

#### **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).

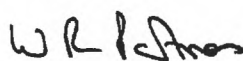
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 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: 19/4/24

# FRODSHAM JUNIOR FOOTBALL CLUB CIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 30 JUNE 2023**

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Income and endowments from:</b>			
Charitable activities	2	103,230	82,380
Investments	3	490	16
Other income	4	250	40,585
<b>Total income</b>		<b>103,970</b>	<b>122,981</b>
<b>Expenditure on:</b>			
Raising funds	5	7,217	-
Charitable activities	6	122,601	106,742
<b>Total resources expended</b>		<b>129,818</b>	<b>106,742</b>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(25,848)</b>	<b>16,239</b>
Fund balances at 1 July 2022		120,789	104,550
<b>Fund balances at 30 June 2023</b>		<b>94,941</b>	<b>120,789</b>

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

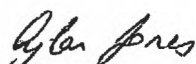
## BALANCE SHEET

AS AT 30 JUNE 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	10		97,617		104,834
<b>Current assets</b>					
Debtors	11	2,170		3,424	
Cash at bank and in hand		11,679		138,147	
		<u>13,849</u>		<u>141,571</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(16,525)</u>		<u>(125,616)</u>	
Net current (liabilities)/assets			(2,676)		15,955
<b>Total assets less current liabilities</b>			<u>94,941</u>		<u>120,789</u>
<b>Income funds</b>					
<u>Unrestricted funds - general</u>					
Designated funds	13	-		89,297	
General unrestricted funds		<u>94,941</u>		<u>31,492</u>	
			<u>94,941</u>		<u>120,789</u>
			<u>94,941</u>		<u>120,789</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2023.

The financial statements were approved by the Trustees on 12 April 2024



D Jones  
Trustee

Company Registration No. CE016739

# **FRODSHAM JUNIOR FOOTBALL CLUB CIO**

## **NOTES TO THE FINANCIAL STATEMENTS**

### ***FOR THE YEAR ENDED 30 JUNE 2023***

---

#### **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 2023***

---

### **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.

**FOR THE YEAR ENDED 30 JUNE 2023**

## (Continued)

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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.

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

Plant and equipment	Straight line over 28 years
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 the statement of financial activities.

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

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).

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.

# FRODSHAM JUNIOR FOOTBALL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

### 1 Accounting policies

(Continued)

#### 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.

##### **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 Charitable activities

	Football club 2023 £	Football club 2022 £
Income from football activities	103,230	82,380

# FRODSHAM JUNIOR FOOTBALL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

### 3 Investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Interest receivable	490	16

### 4 Other income

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Other income	250	40,585

### 5 Raising funds

	Unrestricted funds general 2023 £	Total 2022 £
Trading costs		
Depreciation and impairment	7,217	-
	7,217	-

# FRODSHAM JUNIOR FOOTBALL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 30 JUNE 2023**

### 6 Charitable activities

	<b>Football club 2023 £</b>	<b>Football club 2022 £</b>
Direct costs of the football club	90,873	74,010
Administrative costs of the football club	31,728	32,732
	<u>122,601</u>	<u>106,742</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:

	<b>2023 Number</b>	<b>2022 Number</b>
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

### 9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# FRODSHAM JUNIOR FOOTBALL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 30 JUNE 2023**

### 10 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 July 2022	-	4,834	4,834
Additions	100,000	-	100,000
	<u>100,000</u>	<u>4,834</u>	<u>104,834</u>
At 30 June 2023	100,000	4,834	104,834
<b>Depreciation and impairment</b>			
Depreciation charged in the year	6,250	967	7,217
	<u>6,250</u>	<u>967</u>	<u>7,217</u>
At 30 June 2023	6,250	967	7,217
<b>Carrying amount</b>			
At 30 June 2023	93,750	3,867	97,617
	<u>93,750</u>	<u>3,867</u>	<u>97,617</u>
At 30 June 2022	-	4,834	104,834
	<u>-</u>	<u>4,834</u>	<u>104,834</u>

### 11 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Trade debtors	-	1,689
Prepayments and accrued income	2,170	1,735
	<u>2,170</u>	<u>3,424</u>

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

	2023 £	2022 £
Trade creditors	-	770
Other creditors	14,395	106,401
Accruals and deferred income	2,130	18,445
	<u>16,525</u>	<u>125,616</u>



# FRODSHAM JUNIOR FOOTBALL CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2023

#### 13 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:

	Movement in funds			Balance at 1 July 2022	Resources expended	Balance at 30 June 2023
	Balance at 1 July 2021	Incoming resources	Resources expended			
	£	£	£	£	£	£
Football facilities	60,000	40,000	(10,703)	89,297	(89,297)	-
	<u>60,000</u>	<u>40,000</u>	<u>(10,703)</u>	<u>89,297</u>	<u>(89,297)</u>	<u>-</u>

As at 30 June 2022, the executive committee had designated the sum of £89,297 towards the construction of a 3G football pitch and changing pavilion. The fund was expended during the year ended 30 June 2023 and the balance on this fund at 30 June 2023 was £0.

#### 14 Related party transactions

There were no disclosable related party transactions during the year.