



Trustees' Annual Report for the period

From

Period start date

Day
1

Month
July

Year
2022

To

Period end date

Day
30

Month
June

Year
2023

Section A Reference and administration details

Charity name

Sandbach United Football Club (CIO)

Other names charity is known by

None

Registered charity number (if any)

1197338

Charity's principal address

Sandbach United Football Club

Hind Heath Road

Sandbach Cheshire

Postcode

CW11 3LZ

Names of the charity trustees and officials who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Peter Colclough	Chairman (Trustee)		Executive Committee & Membership
2	Jarrold Bowyer	Club Secretary (Trustee)		Executive Committee & Membership
3	Ian Dolman	Club Treasurer (Trustee)		Executive Committee & Membership
4	Chris Hall	Business Manager		Executive Committee & Membership
5	Liz Clark	Disability & Inclusion Officer		Executive Committee & Membership
6	Janine Byron	Club Welfare Officer		Executive Committee & Membership
7	Tom Watkin	Head of Football	January 2023 to Present	Executive Member & Membership

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
CIO Governance and Compliance	Janine Byron	Ettiley Health, Sandbach, Cheshire.

Name of chief executive or names of senior staff members (Optional information)

Oliver Byron – Operations Manager

Section B

Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Associated Model Governing Document
How the charity is constituted (eg. trust, association, company)	As a Charitable Incorporated Organisation
Trustee selection methods (eg. appointed by, elected by)	Recruitment and formal appointment

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

All trustees apply by way of a formal application form and by providing a biography of their skills, experience and knowledge which deems them suitable for the post. Once successful via the SUFC recruitment process, Trustees are then provided with FA committee training together with any relevant training required such as Welfare Officers training. They receive other training through mentorship, peer support and the reading of existing policies and procedures. We are also looking at gaining additional support from Cheshire Action which is the VCFSE organisation which provides support locally to charities.

The Executive Committee comprises of the Chairman, the Secretary, the Treasurer, the Club Welfare Officer, the Head of Football, the Business Manager, the Disability & Inclusion Officer and the Club Operational Manager.

The charity is connected to the local County FA, the Regional FA and National FA. We work with a number of other charitable organisations such as the Connor Ruscoe Memorial Fund, Cheshire Buddies, McMillan, Autism Dogs, Cerebral Palsy United, Sandbach Animal Rescue, Young Minds, Dementia UK, Cancer Research, Still Born Charity and CLASP.

The major risks currently are the lack of training facilities and car parking space for the number of members wishing to join the club. We are currently working with the Football Foundation, Sports England and the Local Authority to explore additional funding to develop the site. Systems are in place to manage the increased demand for training facilities with other off site facilities being explored. Car parking is being managed through use of an additional overflow car park and ongoing maintenance of the existing car park to mitigate any health and safety risks associated with the current site.

Section C

Objectives and activities

Summary of the objects of the charity set out in its governing document

The SUFC Charitable Objects are: *For the public benefit, the advancement of amateur sport, namely all aspects of football to promote physical and mental health and wellbeing by involving exertion, mental skill and social interaction in the town of Sandbach and surrounding neighbourhoods to all members of the community regardless of their age, gender, race, religion, ability and any other characteristics by the provision of a sports venue and facility and associated activities.*

Summary of the main

Please see below a summary of how the Club is meeting the

activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

required public benefits of the CIO objects/purposes:

- *Providing public participation in amateur sport*
- *Providing opportunities for physical activity for young people and adults*

At SUFC we are consistently seeing an increase in demand for members to join the Club. Currently there are 64 football teams of varying abilities for both boys and girls between the ages of 4 years to open age (18+). These are made up of over 900 members of the Club. We operate a waiting list at most ages and are consistently looking at how we can increase the offer at the Club to cater for all people who express an interest in joining the organisation.

Other activities at the Club include: Walking football; walking cricket; Soccer Six; private hire of 3G; Soccer camps; Girls Wildcats; Soccer School; Sport birthday parties; Football Festivals/Tournaments; Coaches and Family Tournament; Darts tournament; Walking group; University of the 3rd Age Walking Football and Cricket; BTEC Education and Semi-Professional Football Academy (ESPFA).

The Club also funds young people who wish to take up refereeing to take the appropriate qualifications and training courses. In 2022/2023 we funded 10 young people through the Cheshire FA Referee Programme.

- *Providing opportunities to support the mental health and wellbeing of young people and adults*
- *Providing opportunities to increase social interaction and tackle social isolation*

There is much evidence to suggest that taking part in sporting activity can have a profound and positive impact on people's mental health and mood. Being physically active can increase mood, reduce the chances of depression and anxiety and can lead to a more balanced and healthy lifestyle. By providing the range of activities (detailed above) we feel that we are supporting children, young people, adults and older people to help to manage their own mental health by being involved in sporting activity at the Club.

SUFC has a fully trained Youth Mental Health First Aider on site and available at any time.

In terms of tackling social isolation and increasing social interaction we have a range of activities to support this. We have introduced an "Over 65 coffee morning" which takes place weekly offering a book club, sharing of knitting patterns, reminiscent sessions, concerts and quizzes to encourage local socially isolated people to make friends and socialise. We also hold regular Open Mic sessions, Bingo, Quizzes etc and have expanded our food offer to encourage more people, both members and non-members, to come along to the club and socialise. We also have social teams at SUFC such as Walking Football; Walking Cricket; VETS team and Womens Social Football Team.

- *Providing volunteering opportunities for all ages:*

SUFC have approx. six FTE paid staff and is run in the main by part time staff and volunteers who willingly give up their time to help to run the community facility. We have a range of opportunities and positions such as: Match day stewards; team managers; coaches; parent helpers; admin workers; Executive Committee members/Trustees; Welfare Assistants

and Over 65 Group volunteers. We also offer a range of opportunities for young people to complete work experience.

One of our volunteers has also just been awarded the Cheshire FA Grassroots Club Volunteer of the Year Award which is an amazing achievement.

- *Providing opportunities for protected characteristic groups to enjoy football and social engagement;*

In addition to the Volunteer of the Year we have also just been awarded the Cheshire FA Grassroots Most Inclusive Club of the Year Award which shows just how much is done at the Club to promote Diversity and Inclusion. We actually have an Executive Committee member whose specific role is Disability and Inclusion which evidences the importance placed on this by the Club. We have sponsored and supported the first ever Sandbach Pride event in 2022. We support Cheshire Buddies which is a charity set up to support children with disabilities who train at the Club and take part in events regularly. Cerebral Palsy (CP) United also train at the Club and have been part of the programme for three years now with the group enjoying a range of activities such as football training sessions, socialisation, Bingo, visits with Santa and also the parents benefit from peer to peer support from other parents of children with additional needs.

We have held fundraising and family days for the local CLASP charity who support lone parents. We pride ourselves on being leaders in providing football opportunities for women and girls with a total of 16 teams at the Club ranging from 4 years to open age.

We have a diverse ethnic range of members although we recognise that there is more to do in this area to ensure that we are as inclusive as possible. The Club currently does not collect the ethnicity of its membership but it is recognised that this is good practice and plans are in place to start to collect this. The BAME population % in Cheshire East is 5.3% and the club's vision is to be representative of this locally.

- *Opportunity to complete the Duke of Edinburgh Award*

We provide a range of voluntary and physical activity opportunities for young people to complete this award. In 2022/2023 we supported 2 of our members to achieve the Bronze award.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

SUFC is not a grant making charity and therefore the policy does not apply.

We have a Club Strategy document which details our plans for investment in the future. The key areas of investment are an additional 3G, improvements to the car park and improved LED lighting.

In terms of the contribution made by volunteers to the club, an estimated total number of hours per year can be calculated as follows:

No of volunteers = 150 (this is a conservative estimate)

150 x 10 hours per week (average) = 1500 x 45 weeks = 67,500 hours per annum.

ONS data suggests the value of 1 hour volunteering is the equivalent of a paid role of £14.43 per hour. This equates to a total of £974,025 in social value to the local economy.

Summary of the main achievements of the charity during the year

Football related achievements 2022/2023

2022/2023 has been an incredibly successful year for SUFC with a range of awards, trophies, cups etc. being won together with a whole host of other achievements gained throughout the year. A summary is provided below:

- Under 11 Boys – League Cup winners
- Under 12 Boys – League Cup runners up
- Under 13 Boys – 2 x Cup runners up
- Under 13 Boys – League winner
- Under 14 Boys – League winners
- Under 14 Boys – 2 x Cup winners
- Under 14 Girls – Cheshire Cup runners up
- Under 14 Girls – League runner up
- Under 15 Boys – League winners
- Under 15 Boys – Cup winner
- Under 15 Boys – Cup runner up
- Under 16 Boys – League winners
- Under 16 Boys – League cup winner
- Under 17 Boys – League winners
- First Team (Men) – Highest position ever in the League
- First Team (Men) – Runners up in promotion play-off final
- The highest ever crowd at SUFC attended both the semi-final and final play-off.

The Annual SUFC Football Festival was a huge success with over 350 teams involved over 8 days (4 weekends). Examples of feedback from the event include: *“Best football tournament I’ve ever been to!”* (Middlewich FC U8) *“Very well organised, all the boys absolutely loved it”* (Mobberley FC U9) *“Thank you to you and the team for the tournament, a great facility and a very well organised event”* (Appleton FC U12 Girls).

The Club has recruited 40 new managers and coaches over the course of 2022/2023 with 60% of them having completed all the mandatory training (which includes Children’s Safeguarding and Emergency Aid) and having a DBS certificate.

The success of our Disability and Inclusion Officer has led to the post holder being offered a paid role within Cheshire FA to continue the good work taking place at the club at a County level.

Ten of our players have progressed from the Club into professional academies across the country e.g. Stoke City FC, Crewe FC, Manchester City FC and Port Vale FC.

Five of our players have progressed from starting at Under 7’s right through to now playing for the Reserves and the Men’s First Team.

Non-Football related achievements 2022/2023

The Cross Bar is integral to the success of the Club offering an opportunity to socialise, relax and make new friends. During 2022/2023 there have been significant developments at the Cross Bar with:

- Refurbishment of the bar area
- New tables and chairs purchased for the bar area
- New fully commercial kitchen

- Fully decorated bar area
- New music equipment donated
- Increased food offer and menus available
- Introduction of new produce such as cocktails, slush puppies, new real ales etc.
- Increased use of the Bar area with use from:
 - o Team Presentation Evenings
 - o Charity evenings
 - o Bingo/quizzes etc
 - o Private functions
 - o Networking events/business brunch
 - o Over 65's coffee mornings
 - o McMillan coffee mornings
 - o Open mic evenings
 - o DJ's and singers
 - o FA Training Courses

As a result of the improvements, the Cross Bar has seen an annual turnover increase of 27% from 2022 to 2023 for the same period each year.

In addition to this, from a facility point of view the Club has:

- Improved the storage facilities with new racking installed
- Received a donation of a large shipping container for storage
- Received kitchen equipment, seating and other donations from a local company
- Increased the outside lighting to improve safety for members/customers/staff/volunteers attending the site.
- Implemented more "Safety" signage across the site.
- Repaved the spectator area for safety reasons
- Laid artificial grass in some spectator areas to mitigate slippage concerns due to bad weather.
- All the 11 pitches have been re-rope with "Play Safe/Respect" barriers.
- Pitches have had drainage work completed to improve the impact of inclement weather.
- The front of the building has had significant work done to improve the drainage systems.
- Received a donation of an external "Coffee Shack" to increase the offer for customers at the bar area.
- Hosted 5 x Cup finals for Crewe and District AJ Cooke Trophy and MCYL Cup Final U 11/12/13's

Fundraising and Community Social events

A number of ticketed events have taken place to bring the local membership and community together at the site. These include an Oasis tribute band and a Stone Roses tribute band with other acts performing on the night.

In addition to this the Club held its first Sausage and Real Ale Festival which was a huge success and more recently a Back to School Family Fun Day which was a free event and again was a huge success with attendance of approx. 150 people.

The club regularly holds fund raising activities such as: Golden Goal, Pot of Gold Tournament, World Cup/Euro sweepstakes, Football cards etc.

Section D

Achievements and performance

Teams are also actively encouraged to take part in these in order to raise funds for their own Age Group Funds.

The club also raises funds through sponsorship deals. The Club has a three year sponsorship deal in place and the Men's First Team also raise funds through advertisement boards around the main pitch. Other teams are actively encouraged to arrange sponsorship deals with local businesses, again, to raise money for their individual Age Group Funds with a total of over 40 separate sponsorship deals across the Club.

In addition to this the Club has facilitated a number of other appeals for the local community and people in need:

- Foodbank collections
- The Boot Room (football boots donated and redistributed)
- Ukraine Collection
- Old kits to Africa
- Fundraising event for Still Born Charity
- Charity matches for the Connor Ruscoe Memorial Fund

Grant funding received 2022/2023

Co-operative Members Scheme - £4,885

Football Foundation (Pitch Improvement) - £25,859

Buildbase (Non-league renovation) - £10,000

Football Foundation (Stadium grant) - £10,688

Section E

Financial review

Brief statement of the charity's policy on reserves

Following the initial grant allocation in 2011/2012 from the Football Foundation, one of the grant conditions is to ensure that the sink fund amounts to £150K at all times. This is to ensure that the 3G can be replaced. The Club currently has £100K in its reserves as the Covid years have hampered the ability to add to the fund due to the facility being closed during this time.

This is currently being managed and plans have been agreed to accelerate the sink fund income with the Football Foundation to achieve this over the next five years by 2028/2029.

In addition to this, budgets are in place for both Pre-Planned and unexpected maintenance.

A new budget format is being implemented so income and expenditure can be monitored to reflect the different elements of the club. This should assist with managing expenditure against objectives and enable us to monitor more effectively. These are:

- The Cross Bar
- Facility

- Football
- Utilities
- Staffing
- Auditing.

These will then be developed as necessary going forward.

Details of any funds materially in deficit

N/A

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The principal funding sources are:

Source
Membership Fees
The Cross Bar
Sponsorship
Facility Rental
Grants

As stated above, a new budget format is being implemented so income and expenditure can be monitored to reflect the different elements of the club. This should assist with managing expenditure against objectives and enable us to monitor more effectively.

Section F Other optional information

SUFC Key Priorities and Objectives 2023/2024:

- Development of the "User voice" across all aspects of the Club
- Development of the additional Sub Committees to include appropriate representation from all elements of the Club.
- Developing opportunities to engage with members of the Club: Focus Groups/surveys/consultation events etc.
- To work toward the development/achievement of the Clubs ongoing development goals (as contained in the SUFC Strategy (2023/2028))
 - o **AIM:** To have a fun safe environment for everyone involved at the club. Raise standards and behaviour and ensure a safe and positive environment for all members.
 - o **AIM:** To support and retain all existing players and teams within the club and look to develop opportunities where gaps in provision exist. Introduce both new male and female players to the game and cater for all members of the wider community.
 - o **AIM:** To create a positive environment for every player to develop key essential skills to reach his or her potential. Ensure player pathways exist to aid player development and ensure teams compete at appropriate levels of competition.
 - o **AIM:** To recruit, develop and retain a coaching workforce that supports player development and retention. Providing a support structure for coaches within the club so everyone can continue to develop and learn and remain motivated.
 - o **AIM:** To ensure the club has the right people in place to run the club and that all volunteers feel supported and valued in what they do. To divide responsibilities across all available people within the club to lighten the load on existing volunteers and look to introduce new volunteers when required.
 - o **AIM:** To provide access to the best facilities to all players and extend their use to incorporate the wider community at off peak times. The facility should be maintained and improved to meet the demands of league requirements at Open Age Football and any specific league requirements.

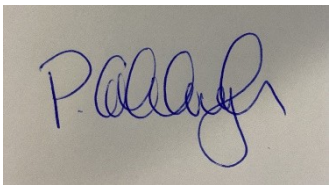

Please see below a link to the Football Foundation video which outlines what we do as a club with a particular focus on disabilities and inclusion.

<https://vimeo.com/tmgmakes/review/854291550/4b2334f289>

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Peter Colclough	Ian Dolman
Position (eg Secretary, Chair, etc)	Chairman (Trustee)	Treasurer (Trustee)
Date	17 April 2024	

SANDBACH UNITED FOOTBALL CLUB
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

SANDBACH UNITED FOOTBALL CLUB

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SANDBACH UNITED FOOTBALL CLUB

COMMITTEE REPORT

FOR THE YEAR ENDED 30 JUNE 2023

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

Principal activities

The principal activity of the club continued to be that of a football club and associated facilities.

Committee

Trustees

Peter Colclough: Chairman and Trustee

Ian Dolman: Treasurer and Trustee

Jarrold Bowyer: Secretary and Trustee

Executive Committee

Tom Watkin: Head of Football (Appointed January 2023)

Oliver Byron: Site Operations Manager

Bob Burns: Welfare officer (Appointed June 2023)

Chris Hall: Commercial Manager & facilities Manager

Liz Clarke: Diversity and inclusion officer

SANDBACH UNITED FOOTBALL CLUB

COMMITTEE REPORT

FOR THE YEAR ENDED 30 JUNE 2023

Trustees' statement

The club registered a CIO (Charitable Incorporated Organisation) in January 2022 with three Trustees nominated, the Chairman, Secretary and the Treasurer. Financial operations under the CIO commenced from July 1st 2023.

The SUFC Charitable Objects are: For the public benefit, the advancement of amateur sport, namely all aspects of football to promote physical and mental health and wellbeing by involving exertion, mental skill and social interaction in the town of Sandbach and surrounding neighbourhoods to all members of the community regardless of their age, gender, race, religion, ability and any other characteristics by the provision of a sports venue and facility and associated activities.

The accounts produced an Operating profit £10K from record sales of £529K. There are VAT arrears accrued from a 2019 payment plan payable at £20K into the 2nd and final year. Bar margins remain lower than expected with increases planned to offset variable sales and increased social and employment costs.

The balance sheet remains stable with capital reserves of £167K, an increase on the previous year. The sink fund remained at £100K.

The club continues to grow now to over 60 teams and 900 members, an increase of 7% from the previous year and we have waiting lists at every age group which adds pressure to continue to grow the club inline with the surrounding area development. Over 250 Girls and Women's players now make up more 20% of the membership and continues to grow from the success of the national team.

The club continues to respect its grant conditions and provide community Football outside of Sandbach United FC to many other teams and organisations that cover disabilities and age related sport.

As the club expands governance of key areas needs to continue to improve. Many systems are now in place including EPOS, Xero, Go Cardless and various google documents allowing enhanced control when utilised correctly.

The club has developed a 3 year strategic plan which includes an additional all weather pitch and expansion of our car parking facilities. Investment from the local council along with the Football Foundation will be critical with these plans. We continue to look at ways to increase operating profit via our Bar sales.

Auditor

The auditor, WR Partners, is deemed to be reappointed.

SANDBACH UNITED FOOTBALL CLUB

COMMITTEE REPORT

FOR THE YEAR ENDED 30 JUNE 2023

Statement of Trustees' responsibilities

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

The trustees are required to prepare financial statements for each financial year. The trustees elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the financial statements unless trustees are satisfied that they give a true and fair view of the state of affairs of the club and of the profit or loss of the club for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the club's transactions and disclose with reasonable accuracy at any time the financial position of the club. They are also responsible for safeguarding the assets of the club and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of disclosure to auditor

So far as each person who was a committee member at the date of approving this report is aware, there is no relevant audit information of which the club's auditor is unaware. Additionally, the committee members individually have taken all the necessary steps that they ought to have taken as committee members in order to make themselves aware of all relevant audit information and to establish that the club's auditor is aware of that information.

On behalf of the committee



I Dolman
Treasurer

29 February 2024

SANDBACH UNITED FOOTBALL CLUB

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SANDBACH UNITED FOOTBALL CLUB

Qualified opinion

We have audited the financial statements of Sandbach United Football Club (the 'club') for the year ended 30 June 2023 which comprise the income statement, the statement of financial position 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, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements:

- give a true and fair view of the state of the club's affairs as at 30 June 2023 and of its profit for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

Basis for qualified opinion

On our review of the systems in place for recording the cash takings, the system in place during the period from 1 June 2022 to 28 February 2023 did not allow for the recorded cash takings to be referenced against a core record of cash sales made. We were therefore unable to verify the completeness and accuracy of the cash takings recorded in the financial statements for the period 1 July 2022 to 28 February 2023. Following a system change within the club that took effect from 1 March 2023 we were able to reference cash sales against a core record of cash sales made from that date and our opinion is not qualified in respect of cash takings for the period from 1 March 2023 to 30 June 2023.

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 *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the club in accordance with the ethical requirements that are relevant to our audit of the club 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 qualified opinion.

Conclusions relating to going concern

As detailed in note 1.2 in the financial statements, the trustees have prepared the financial statements on a basis other than going concern. The unincorporated association ceased operations on 1 July 2023 following the transfer of all assets, liabilities and operations to Sandbach United Football Club CIO. Following the transfer it is the intention of the Trustees to cease all operations in the unincorporated association. In forming our opinion we have considered the adequacy of disclosures in relation to this matter and conclude that they accurately reflect the position of the unincorporated association at the date of signing the audit report. Our opinion is not qualified in respect of this matter.

SANDBACH UNITED FOOTBALL CLUB

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF SANDBACH UNITED FOOTBALL CLUB

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 auditor's report 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

As described in the basis for qualified opinion section of our report we were unable to satisfy ourselves of the completeness and accuracy of the cash takings for the period 1 July 2022 to 28 February 2023 in these financial statements. We have concluded that where the other information refers to the cash takings for the period 1 July 2022 to 28 February 2023 it may be materially mis-stated for the same reason.

Opinions on other matters

Except for the possible effects of the matter described in the basis for qualified opinion section of our report, in our opinion, based on the work undertaken in the course of our audit:

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

Matters on which we are required to report by exception

In respect solely of the limitation on our work relating to stock, described above:

- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- we were unable to determine whether adequate accounting records had been maintained.

Except for the matter described in the basis for qualified opinion section of our report, in the light of the knowledge and understanding of the club and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

Arising solely from the limitation on the scope of our work relating to cash takings for the period from 1 July 2022 to 28 February 2023, referred to above:

- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- we were unable to determine whether adequate accounting records have been kept.

We have nothing to report in respect of the following matters to report to you if, in our opinion:

- 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.

SANDBACH UNITED FOOTBALL CLUB

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF SANDBACH UNITED FOOTBALL CLUB

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees 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 club'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 club or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 an auditor's report 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. Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

The audit team obtained an understanding of the legal and regulatory frameworks that are applicable to the Club and determined that the most significant are those that relate to the reporting framework (UK GAAP), the relevant tax compliance regulations, employment law, Health and Safety Regulations and the UK General Data Protection Regulation (GDPR).

We understood how the Club is complying with these frameworks by making enquiries of management and those responsible for legal and compliance procedures.

We assessed the susceptibility of the Club's financial statements to material misstatement, including how fraud might occur by meeting with key management to understand where they considered there may be susceptibility to fraud. Based on our understanding our procedures involved enquiries of management and those charged with governance, manual journal entry testing, cashbook reviews for large and unusual items and the challenge of significant accounting estimates used in preparing the financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

SANDBACH UNITED FOOTBALL CLUB

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF SANDBACH UNITED FOOTBALL CLUB

Use of our report

This report is made solely to the club's members, as a body. Our audit work has been undertaken so that we might state to the club's members those matters we are required to state to them in an auditor's 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 club and the club's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Fran Johnson BSc BFP FCA
Senior Statutory Auditor
For and on behalf of WR Partners

Date: 15.3.24

Chartered Accountants
Statutory Auditor

Drake House
Gadbrook Park
Northwich
Cheshire
CW9 7RA

SANDBACH UNITED FOOTBALL CLUB

INCOME STATEMENT

FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	£	£
Turnover	529,225	374,277
Cost of sales	(275,452)	(188,286)
	<hr/>	<hr/>
Gross profit	253,773	185,991
Administrative expenses	(239,030)	(228,335)
Other operating income	954	11,238
	<hr/>	<hr/>
Operating profit/(loss)	15,697	(31,106)
Interest receivable and similar income	360	26
Interest payable and similar expenses	(6,199)	(5,540)
	<hr/>	<hr/>
Profit/(loss) before taxation	9,858	(36,620)
Tax on profit/(loss)	-	-
	<hr/>	<hr/>
Profit/(loss) for the financial year	<u>9,858</u>	<u>(36,620)</u>

The income statement has been prepared on the basis that all operations are continuing operations.

SANDBACH UNITED FOOTBALL CLUB

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	2		54,039		63,650
Current assets					
Stocks		4,452		4,452	
Debtors	3	32,661		33,177	
Cash at bank and in hand		152,846		149,256	
		189,959		186,885	
Creditors: amounts falling due within one year	4	(72,288)		(92,452)	
Net current assets			117,671		94,433
Total assets less current liabilities			171,710		158,083
Creditors: amounts falling due after more than one year	5		(3,769)		-
Net assets			167,941		158,083
Capital and reserves					
Profit and loss reserves			167,941		158,083

The financial statements were approved by the committee and authorised for issue on 29 February 2024 and are signed on its behalf by:



I Dolman
Treasurer

SANDBACH UNITED FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

Company information

Sandbach United Football Club is an unincorporated club. The registered office is Hind Heath Road, Sandbach, Cheshire, UK, CW11 3LZ.

1.1 Accounting convention

These financial statements have been prepared in accordance with UK accounting standards.

The financial statements are prepared in sterling, which is the functional currency of the company. 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

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the unincorporated association to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation of the accounts and have concluded that the Football Club has adequate resources to continue in operational existence for the foreseeable future.

On 1 July 2023 Sandbach United Football Club transferred all assets, liabilities and operations to Sandbach United Football Club CIO and at that point the unincorporated association ceased transacting any operations.

On transfer into Sandbach United Football Club CIO, no adjustments were deemed necessary to the carrying values of the assets and liabilities as at 30 June 2023. For this reason the financial statements have been prepared on a basis other than going concern.

1.3 Turnover

Income is included on the profit and loss account when the club is legally entitled to the income and the amount can be quantified with reasonable accuracy. Where the club represents both the Football club and the community facilities, internal charges for the hire of facilities made between these separate branches are excluded from income.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods), the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from contracts for the provision of services is recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably.

SANDBACH UNITED FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

(Continued)

1.4 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.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Kit and equipment	33% on cost
-------------------	-------------

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 credited or charged to profit or loss.

1.5 Impairment of fixed assets

At each reporting period end date, the club 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).

Recoverable amount is the higher of fair value less costs to sell and value in use.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply.

1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

At each reporting date, an assessment is made for impairment. Any excess of the carrying amount of stocks over its estimated selling price less costs to complete and sell is recognised as an impairment loss in profit or loss. Reversals of impairment losses are also recognised in profit or loss.

1.7 Cash and cash equivalents

Cash at bank and in hand are basic financial assets and include cash in hand and deposits held at call with banks.

1.8 Financial instruments

Financial instruments are recognised in the club's statement of financial position when the club becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs.

SANDBACH UNITED FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

(Continued)

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price.

1.9 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

1.10 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the statement of financial position as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to profit or loss so as to produce a constant periodic rate of interest on the remaining balance of the liability.

1.13 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

SANDBACH UNITED FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

2 Tangible fixed assets

	Kit and equipment £
Cost	
At 1 July 2022	268,279
Additions	27,210
	<u>295,489</u>
At 30 June 2023	<u>295,489</u>
Depreciation and impairment	
At 1 July 2022	204,629
Depreciation charged in the year	36,821
	<u>241,450</u>
At 30 June 2023	<u>241,450</u>
Carrying amount	
At 30 June 2023	54,039
	<u>54,039</u>
At 30 June 2022	63,650
	<u>63,650</u>

3 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	15,596	15,020
Other debtors	17,065	18,157
	<u>32,661</u>	<u>33,177</u>

4 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,507	3,440
Taxation and social security	36,400	42,734
Other creditors	34,381	46,278
	<u>72,288</u>	<u>92,452</u>

SANDBACH UNITED FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

5 Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Other creditors	3,769	-
	<u> </u>	<u> </u>

6 Operating lease commitments

At the reporting end date the club had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

2023	2022
£	£
425	1,309
<u> </u>	<u> </u>

7 Events after the reporting date

The club operated within an unincorporated association up to 30 June 2023. With effect from 1 July 2023 the unincorporated association has ceased to operate and the football club operates within a charitable incorporated organisation, Sandbach United Football Club CIO which is registered at the Charity Commission for England and Wales.

8 Related party transactions

Transactions with related parties

During the year the company entered into the following transactions with related parties:

Name of related party		Nature of relationship			
Key management personnel		Treasurer			
	Description of transaction	Income		Payments	
		2023	2022	2023	2022
		£	£	£	£
Key management personnel	Treasurer administration	-	-	3,000	3,000
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

SANDBACH UNITED FOOTBALL CLUB

DETAILED TRADING AND PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2023

		2023		2022
	£	£	£	£
Turnover				
Sales		305,633		189,104
Membership and subscriptions		162,471		134,628
Sponsorship		36,263		34,859
Match, training and soccer school		24,858		15,686
		<u>529,225</u>		<u>374,277</u>
Cost of sales				
Opening stock	4,452		2,553	
Purchases	199,422		115,752	
Direct costs	76,030		74,433	
Closing stock	<u>(4,452)</u>		<u>(4,452)</u>	
		<u>(275,452)</u>		<u>(188,286)</u>
Gross profit		253,773		185,991
Other operating income				
Sundry income	1,087		5,445	
Age group funds	<u>(133)</u>		<u>5,793</u>	
		954		11,238

SANDBACH UNITED FOOTBALL CLUB

DETAILED TRADING AND PROFIT AND LOSS ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

		2023		2022
	£	£	£	£
Administrative expenses				
Wages and salaries	143,778		126,566	
Social security costs	10,330		16,989	
Pensions	2,588		4,694	
Rates and water	1,643		1,832	
Waste management and cleaning	16,369		15,773	
Light and heat	8,022		(21,947)	
Insurance	4,853		3,810	
Repairs and Renewals	6,941		10,058	
Travel and subsistence	1,830		2,236	
Accountancy	8,425		7,555	
Audit fees	7,610		4,250	
Credit card charges	920		1,990	
Postage and stationery	2,073		5,802	
Telephone	6,411		8,661	
Sundry expenses	15,162		20,896	
First team and fundraising	(34,746)		(18,966)	
Depreciation	36,821		38,148	
Profit or loss on sale of tangible assets	-		(12)	
		(239,030)		(228,335)
Operating profit/(loss)		15,697		(31,106)
Interest receivable and similar income				
Interest received	360		26	
		360		26
Interest payable and similar expenses				
Bank charges	6,066		5,540	
Hire purchase interest	133		-	
		(6,199)		(5,540)
Profit/(loss) before taxation		9,858		(36,620)

The Trustees
Sandbach United Football Club
Hind Heath Road
Sandbach
Cheshire
CW11 3LZ

WR Partners
Chartered Accountants
Drake House
Gadbrook Park
Northwich
Cheshire
CW9 7RA

Dear Sirs

Sandbach United Football Club
Audit for the Year Ended 30 June 2023

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your audit of the club's financial statements for the year ended 30 June 2023. These enquiries have included inspection of supporting documentation where appropriate. All representations are made to the best of our knowledge and belief.

GENERAL

1. We have fulfilled our responsibilities as Trustees, as set out in the terms of your engagement letter dated 15 June 2023 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
2. All transactions undertaken by the club have been properly reflected in the accounting records and are reflected in the financial statements.
3. All accounting records and relevant information have been made available to you for the purpose of your audit. We have provided to you all other information requested and given unrestricted access to persons within the entity from whom you have deemed it necessary. All other records and related information, including minutes of all meetings, have been made available to you.
4. We confirm the financial statements are free of material misstatements, including omissions, other than those listed in Appendix 1. We believe that those uncorrected misstatements identified during the audit are immaterial both individually and in aggregate to the financial statements as a whole.

INTERNAL CONTROL AND FRAUD

5. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
6. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves, management, employees who have

significant roles in internal control, or others, where fraud could have a material effect on the financial statements.

7. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.

ASSETS AND LIABILITIES

8. The club has satisfactory title to all assets and there are no liens or encumbrances on the club's assets, except for those that are disclosed in the notes to the financial statements.
9. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
10. We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.
11. We have no plans to abandon product lines or other plans that will result in any excess or obsolete stock.

ACCOUNTING ESTIMATES

12. The methods, significant assumptions and the data used by us in making accounting estimates, including those measured at fair value, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

LOANS AND ARRANGEMENTS

13. The club has at no time during the year entered into any arrangement, transaction or agreement to provide credit facilities (including loans, quasi loans or credit transactions) for Trustees, nor to guarantee or provide security for such matters.

LEGAL CLAIMS

14. We have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements and these have been disclosed in accordance with the requirements of accounting standards.

LAWS AND REGULATIONS

15. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the club conducts its business, and which could affect the financial statements. The club has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.

RELATED PARTIES

16. Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure.
17. We confirm that we have disclosed to you the identity of the entity's related parties and all related party relationships and transactions relevant to the club that we are aware of.



Appendix 1

Material mis-statements

Description	£
Value of bar takings for the 8 months from July 2022 to February 2023 inclusive where no audit procedures could be undertaken to test completeness due to the bankings being used as the sales value	171,280

Immaterial mis-statements

Description	Effect on surplus £
Sponsorship income difference for year due to being recognised at point of invoice or receipt	6,451
Fixed assets in revenue Equipment purchases account	3,451



SUBSEQUENT EVENTS

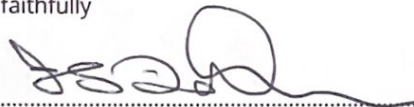
18. All events since the balance sheet date which require disclosure, or which would materially affect the amounts in the financial statements have been adjusted or disclosed in the financial statements.

GOING CONCERN

19. We confirm that, having considered our expectations and intentions for the next twelve months, and the availability of working capital, the football club is a going concern. We confirm that the disclosures in the accounting policies are an accurate reflection of the reasons for our consideration that the financial statements should be drawn up on a basis other than going concern. We confirm that we have disclosed to you details of our plans for future actions relating to our going concern assessment including the feasibility of these plans.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware. Each Trustee has taken all the steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that you are aware of that information.

Yours faithfully



.....
I Dolman, Treasurer
Signed on behalf of the board of Trustees
29 February 2024