

**Charity registration number 1203109**

**Worcestershire Football Association**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 June 2024**

# Worcestershire Football Association

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Richard Bate  
Eric Birch  
Elaine Brewster  
Joanne Kelly  
Simon Trickett  
Nichola Trigg

### Charity number

1203109

### Principal address

County Sports Ground  
Claines Lane  
Worcester  
WR£ 7SS

# Worcestershire Football Association

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# Worcestershire Football Association

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 30 June 2024

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The trustees present their annual report and financial statements for the year ended 30 June 2024.

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 constitution, the Charities Act 2011 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 objects are for the public benefit generally but with particular reference to the inhabitants of the county and its surrounding areas:

- (1) to promote, develop and support community participation in healthy recreation by providing or assisting in the provision of facilities for the playing of Association football and such other sports or physical activities which improve fitness and health (facilities in this Article 2 means land, buildings, equipment and organising sporting activities)
- (2) to advance amateur sport by promoting the amateur playing of Association football and such other sports or games which promote health by involving physical or mental skill or exertion and which are undertaken on an amateur basis. (3) to advance education (including academic and physical education) by such means as the Trustees think fit
- (3) including by: (a) helping and educating children and young people by providing facilities for the playing of Association football and other sports as to develop their physical, mental and social capacities that they may grow to full maturity as individuals and members of the community; (b) helping and educating persons involved in the coaching and/or refereeing of Association football by providing relevant tuition and/or resources for the amateur level; (4) to relieve people with disabilities, learning difficulties or ill-health by the provision of facilities for the playing of Association football and other sport, recreation or leisure time occupation in the interests of social welfare and with the object of improving the conditions of life of such people.

The charity remained dormant throughout this period.

#### Public benefit

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

#### Financial review

The charity remained dormant throughout this period

#### Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) governed by its Constitution registered with the Charity Commission on 17 May 2023.

The trustees who served during the year and up to the date of signature of the financial statements were:

Richard Bate  
Eric Birch  
Elaine Brewster  
Joanne Kelly  
Simon Trickett  
Nichola Trigg

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

Richard Bate  
Trustee

24 March 2025

Worcestershire Football Association
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 June 2024

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	Notes	Total 2024 £
Income from:		
Total income		-
Expenditure on:		
Total charitable expenditure		-
Net income and movement in funds		-
Reconciliation of funds:		
Fund balances at 30 June 2023		-
Fund balances at 30 June 2024		-

# Worcestershire Football Association

## STATEMENT OF FINANCIAL POSITION

*AS AT 30 June 2024*

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	Notes	2024 £	£	2023 £	£
			_____		_____
Net assets			-		-
			=====		=====
The funds of the charity			_____		_____
			-		-
			=====		=====

The financial statements were approved by the trustees on 25 March 2024.

Richard Bate  
Trustee

# Worcestershire Football Association

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 30 June 2024**

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### **1 Accounting policies**

#### **Charity information**

The Charity remained dormant throughout the period.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations, but which has since been withdrawn.

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.

#### **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.

#### **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.

# Worcestershire Football Association

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 30 June 2024**

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### **1 Accounting policies**

**(Continued)**

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.

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.

#### **1.5 Expenditure**

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.

Costs of generating funds comprise of those costs directly attributable to raising funds through activities. Expenditure relating to charitable activities is attributed to the activity which it directly relates to on an accruals basis.

Governance costs include direct and related support costs relating to the governance infrastructure allowing the charity to generate information required for public accountability.

#### **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.

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:

Freehold land and buildings	no depreciation
Fixtures and fittings	5% - 20% on cost
Freehold land is not depreciated.	

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.

#### **1.7 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.

##### **Basic financial assets**

Basic financial assets, which include trade and other receivables 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.



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## 1 Accounting policies

(Continued)

### ***Basic financial liabilities***

Basic financial liabilities, including trade and other payables 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 payables 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 payables 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.

## 1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

## 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## 3 Trustees

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

## 4 Employees

The charity had no employees during the period.

## 5 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.

## 6 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).