

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

England & Wales · Charity number 297411

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1987-09-16

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 53 Blacketts Wood Drive  
Chorleywood  
Rickmansworth  
WD3 5PY

**Phone** 07801509624

**Email** [treasurer@ccyfc.net](mailto:treasurer@ccyfc.net)

**Website** [www.ccyfc.net](http://www.ccyfc.net)

## Activities

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**Objects:** TO ORGANISE OR PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES FOR PHYSICAL RECREATION FOR IMPROVING THE CONDITION OF LIFE FOR BOYS UNDER 18. TO HELP EDUCATE BOYS UNDER 18 THROUGH THEIR LEISURE TIME ACTIVITIES SO AS TO DEVELOP THEIR PHYSICAL MENTAL AND SPIRITUAL CAPACITIES THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY AND THAT THEIR CONDITIONS OF LIFE MAY BE IMPROVED.

**Activities:** Provision of youth football matches and associated activities

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Amateur Sport
- **Who:** Children/young People

## Geography

- Hertfordshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£152,831	£139,713	-	-
2024-06-30	£202,888	£177,192	-	-
2023-06-30	£134,297	£135,137	-	-
2022-06-30	£121,722	£158,490	-	-
2021-06-30	£110,789	£109,257	-	-

## Trustees

Name	Role	Appointed
David Neal		2018-07-16
Ian Wright		2014-07-21
ROY BENNETT		
RUSSELL HALLAM		2012-02-09

**CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB**

England & Wales - Charity number 297411

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# Accounts

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Charity registration number 297411 (England and Wales)

**CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Mr Roy Bennett  
Mr Russell Hallam  
Mr Ian Wright  
Mr David Neal

### Charity registration

England and Wales

297411

### Independent examiner

Summers Morgan  
First Floor, Sheraton House  
Lower Road  
Chorleywood  
Hertfordshire  
WD3 5LH

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# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

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# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 30 JUNE 2025

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The trustees present their annual report and financial statements for the year ended 30 June 2025.

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 club's governing document, 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 club's objectives are to arrange association football matches and social activities for its members, young persons between the ages of 5 and 18 years.

#### *Public benefit*

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

#### *Activities*

Football matches and training sessions were provided for over 600 children during the season, including over 100 girls participating in girls' only teams across most age groups. The Saturday morning Soccer School continues to enhance our reputation, providing good football knowledge to 4 and 5 year old children in preparation for joining the club in full at 6. The club continues to be one of the leading youth football clubs in Hertfordshire, and is investigating funding options for its pavilion project; the pavilion was built 25 years ago and is in need of modernisation to reflect a club of its stature.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

The club has maintained its FA Community Standard status in recognition for its work within Chorleywood and the surrounding area, and is recognised by the FA as one of their 'Super Clubs'. The club continues to be proud of the success of its teams throughout the age groups, whether through trophies or the development of playing abilities

We continue our commitment to our coaches being FA Level 1 trained, and encourage them to join the FA Coaches Club. The club ensures consistent standards and approach following the initial training, through the coaches signing up to the 'Chorleywood Way' which outlines the clubs philosophy to football and child welfare. For the older boys and girls we encourage them to get involved in the running of the club, either by helping at fund raising events or through training to become referees or coaches.

#### **Financial review**

Overall in 2024/2025 income was down by £50,057 largely as a result of a one off £25,000 donation and £27,261 of tournament income not being repeated: the spring tournaments for boys and girls could not be facilitated this year.

Expenditure reduced by £37,478, driven by £12,879 fall in pitch improvement works which had to be deferred, £12,917 tournament expenditure and £9,947 savings in the training budget.

At the end of the year, total reserves stood at £150,275; £25,000 restricted (2024:25,000) and £45,000 designated for a pavilion rebuild project (2024: £30,000), and £80,275 unrestricted (2024: £82,157).

#### **Reserves Policy**

It is the club's policy to maintain unrestricted reserves at a level of circa 6 months' expenditure (circa £69,856). At the accounting date the free reserves, as defined by the Charity Commission, were £76,675 (2024: £81,907). The trustees are happy with the level of reserves.

#### **Risk management**

The trustees recognise the many risks managed across the organisation in its day to day running. These include Child Welfare, Financial and Governance Risks. In line with the charity's principal activities, the prime concern is for Child Welfare and the coaching team and Executive of the club are regularly trained in Child Safeguarding.

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 JUNE 2025**

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### **Structure, governance and management**

The club was established on 15th July 1987 and was registered as a charity on 16th September 1987.

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

Mr Roy Bennett  
Mr Russell Hallam  
Mr Ian Wright  
Mr David Neal

### *Recruitment and appointment of trustees*

The Trustees are elected annually at the Annual General meeting by the members.

### *Organisational structure*

The charity functions and its practical management are delegated to its Executive Committee which includes the Chairman, Vice- Chairman, Treasurer, Secretary, Information Officer and Child Welfare Officer. All of these posts are elected annually at the Annual General Meeting of the Charity.

Beyond that the charity relies heavily on the dedicated performance of its group and team managers and assistants who give up many hours in ensuring matches are played and social and fundraising activities are organised and delivered. Without their input the charity could not achieve its objectives throughout the year.

### *Relationship with related parties*

There is no relationship with any other party which impacts on the delivery of the objects of the charity.

On behalf of the board of trustees

  
.....

Mr Ian Wright  
Trustee

Date: 29 Nov 25  
.....

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

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I report to the trustees on my examination of the financial statements of Chorleywood Common Youth Football Club (the club) for the year ended 30 June 2025.

#### Responsibilities and basis of report

As the trustees of the club you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the club's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 club as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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.

  
Nicholas Corden, ACA

**Summers Morgan**

First Floor, Sheraton House  
Lower Road  
Chorleywood  
Hertfordshire  
WD3 5LH

Dated: .....

4<sup>th</sup> December 2025

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 30 JUNE 2025**

Current financial year		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
<b><u>Income and endowments from:</u></b>						
Donations and legacies	2	1,973	-	-	1,973	27,562
Charitable activities	3	148,589	-	-	148,589	173,723
Investments	4	2,269	-	-	2,269	1,583
Other income	5	-	-	-	-	20
<b>Total income</b>		<b>152,831</b>	<b>-</b>	<b>-</b>	<b>152,831</b>	<b>202,888</b>
<b><u>Expenditure on:</u></b>						
Charitable activities	6	139,463	-	-	139,463	177,191
Other	10	250	-	-	250	-
<b>Total expenditure</b>		<b>139,713</b>	<b>-</b>	<b>-</b>	<b>139,713</b>	<b>177,191</b>
<b>Net incoming resources before transfers</b>		<b>13,118</b>	<b>-</b>	<b>-</b>	<b>13,118</b>	<b>25,697</b>
Gross transfers between funds		(15,000)	15,000	-	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(1,882)</b>	<b>15,000</b>	<b>-</b>	<b>13,118</b>	<b>25,697</b>
Fund balances at 1 July 2024		82,157	30,000	25,000	137,157	111,460
<b>Fund balances at 30 June 2025</b>		<b>80,275</b>	<b>45,000</b>	<b>25,000</b>	<b>150,275</b>	<b>137,157</b>

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

Prior financial year

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
<b><u>Income and endowments from:</u></b>					
Donations and legacies	2	2,562	-	25,000	27,562
Charitable activities	3	173,723	-	-	173,723
Investments	4	1,583	-	-	1,583
Other income	5	20	-	-	20
<b>Total income</b>		<b>177,888</b>	<b>-</b>	<b>25,000</b>	<b>202,888</b>
<b><u>Expenditure on:</u></b>					
Charitable activities	6	177,191	-	-	177,191
<b>Total expenditure</b>		<b>177,191</b>	<b>-</b>	<b>-</b>	<b>177,191</b>
<b>Net incoming resources before transfers</b>		<b>697</b>	<b>-</b>	<b>25,000</b>	<b>25,697</b>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>697</b>	<b>-</b>	<b>25,000</b>	<b>25,697</b>
Fund balances at 1 July 2023		81,460	30,000	-	111,460
<b>Fund balances at 30 June 2024</b>		<b>82,157</b>	<b>30,000</b>	<b>25,000</b>	<b>137,157</b>

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## BALANCE SHEET

AS AT 30 JUNE 2025

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		3,600		250
<b>Current assets</b>					
Stocks	13	100		100	
Debtors	14	6,561		15,223	
Cash at bank and in hand		146,707		137,898	
		<u>153,368</u>		<u>153,221</u>	
<b>Creditors: amounts falling due within one year</b>	15	6,693		16,314	
Net current assets			146,675		136,907
<b>Total assets less current liabilities</b>			<u>150,275</u>		<u>137,157</u>
<b>The funds of the club</b>					
Restricted income funds	16	25,000		25,000	
Unrestricted funds - general		80,275		82,157	
Unrestricted funds- designated		45,000		30,000	
		<u>150,275</u>		<u>137,157</u>	

The financial statements were approved by the trustees on 30 Nov 25

I. Wright  
Mr Ian Wright  
Trustee

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 JUNE 2025

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#### 1 Accounting policies

##### Charity information

Chorleywood Common Youth Football Club is a charitable trust, registration number 297411. Their registered address is 84 Frankland Road, Croxley Green, Herts, WD3 3AU.

#### 1.1 Accounting convention

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

The club 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 club. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts 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 club 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 or grantors 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

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement. Income from gift aid tax reclaims is recognised at the same time gift aided donations are received.

Membership subscriptions are received annually and recognised on an accruals basis.

Income tax recoverable in relation to membership subscriptions received under Gift Aid is recognised at the time of the subscription.

#### 1.5 Expenditure

Expenditure is recognised on the accruals basis.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

### 1 Accounting policies

(Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings	- over the minimum remaining period of the lease
Plant and machinery	- over 10 years

#### 1.7 Stocks

Stock is valued at the lower of cost and net realisable value.

#### 1.8 Cash and cash equivalents

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

#### 1.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### 2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	1,973	-	1,973	2,562	25,000	27,562

### 3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Charitable income</b>		
Player Subscriptions and Sponsorship	135,040	132,260
Club Activities (6-a-side, Soccer School)	12,392	41,463
Other income	1,157	-
	<u>148,589</u>	<u>173,723</u>

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

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### 4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	2,269	1,583

### 5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Kitchen Takings	-	20

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

### 6 Expenditure on charitable activities

	Youth Football 2025 £	Youth Football 2024 £
<b>Direct costs</b>		
Depreciation and impairment	-	125
Paypal Charges	1,871	1,871
Insurance	5,718	5,844
Pavilion Maintenance and Cleaning	3,521	5,547
Ground Maintenance	34,348	47,227
Rent	5,015	2,611
League Registration Fees	4,360	4,973
Mini Tournament	-	12,917
Soccer School	4,274	5,921
Kit and Equipment	7,747	6,917
Training Costs	48,986	58,452
Fines	356	467
Courses and CRB Fees	3,780	2,755
Awards Night	4,538	6,993
Referees Fees	10,764	10,639
Sundry	2,847	2,616
Other charitable expenditure	414	392
	<u>138,539</u>	<u>176,267</u>
<b>Share of support and governance costs (see note )</b>		
Accounting and Independent Examination.	924	924
	<u>139,463</u>	<u>177,191</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>139,463</u>	<u>177,191</u>
<b>7 Net movement in funds</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	-	125
Loss on disposal of tangible fixed assets	250	-
	<u>250</u>	<u>125</u>

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or reimbursement of personal expenses during the year.

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

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### 9 Employees

There were no employees during the year and the previous year.

### 10 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	250	-

### 11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 12 Tangible fixed assets

	Land and buildings £
<b>Cost</b>	
At 1 July 2024	108,600
At 30 June 2025	108,600
<b>Depreciation and impairment</b>	
At 1 July 2024	105,000
At 30 June 2025	105,000
<b>Carrying amount</b>	
At 30 June 2025	3,600
At 30 June 2024	-

### 13 Stocks

	2025 £	2024 £
Finished goods and goods for resale	100	100

### 14 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	6,561	15,223

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2025

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

	2025 £	2024 £
Trade creditors	5,769	15,390
Accruals and deferred income	924	924
	<u>6,693</u>	<u>16,314</u>

#### 16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 July 2024 £	Incoming resources £	At 30 June 2025 £
Pavilion fund	25,000	25,000	50,000
	<u>25,000</u>	<u>-</u>	<u>25,000</u>
<b>Previous year:</b>	<b>At 1 July 2023</b>	<b>Incoming resources</b>	<b>At 30 June 2024</b>
	£	£	£
	-	25,000	25,000
	<u>-</u>	<u>25,000</u>	<u>25,000</u>

The pavilion fund was established to provide funds for the rebuilding of the pavilion.

#### 17 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:

Clubhouse Reserve – expenditure to plan, investigate and execute repairs, maintenance and rebuild of the club pavilion at Chorleywood House.

	At 1 July 2024 £	Transfers £	At 30 June 2025 £
Clubhouse Reserve	30,000	15,000	45,000
	<u>30,000</u>	<u>15,000</u>	<u>45,000</u>

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

### 17 Designated funds (Continued)

Previous year:	At 1 July 2023	Transfers	At 30 June 2024
	£	£	£
Clubhouse Reserve	30,000	-	30,000

### 18 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Restricted funds 2025 £	Total 2025 £
<b>Fund balances at 30 June 2025 are represented by:</b>				
Tangible assets	3,600	-	-	3,600
Current assets/(liabilities)	76,675	45,000	25,000	146,675
	<u>80,275</u>	<u>45,000</u>	<u>25,000</u>	<u>150,275</u>

	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Fund balances at 30 June 2024 are represented by:</b>				
Tangible assets	250	-	-	250
Current assets/(liabilities)	81,907	30,000	25,000	136,907
	<u>82,157</u>	<u>30,000</u>	<u>25,000</u>	<u>137,157</u>

### 19 Related party transactions

There were no disclosable related party transactions during the year (2024: none).

Trustees whose children play for the club pay their subscriptions and any other costs at arms length.

**CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB**

England & Wales - Charity number 297411

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# Accounts

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Company registration number 03883677 (England and Wales)

**CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB LIMITED**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2024**

**PAGES FOR FILING WITH REGISTRAR**

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB LIMITED

## COMPANY INFORMATION

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<b>Directors</b>	Mr Nicholas Skidmore Mr Roy Bennett Mr Ian Wright Mr Guy Eric Allen
<b>Secretary</b>	Mr Roy Bennett
<b>Company number</b>	03883677
<b>Registered office</b>	84 Frankland Road Croxley Green Rickmansworth Chorleywood WD3 3AU
<b>Accountants</b>	Summers Morgan First Floor, Sheraton House Lower Road Chorleywood Hertfordshire WD3 5LH

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# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB LIMITED

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# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB LIMITED

## BALANCE SHEET

AS AT 30 JUNE 2024

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	Notes	2024 £	£	2023 £	£
<b>Current assets</b>		-	—	-	—
<b>Total assets less current liabilities</b>			-		-
			==		==
<b>Capital and reserves</b>			—		—
<b>Total equity</b>			-		-
			==		==

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 30 June 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the board of directors and authorised for issue on ..... and are signed on its behalf by:

.....

Mr Ian Wright

**Director**

**Company Registration No. 03883677**

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 30 JUNE 2024*

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### 1 Accounting policies

#### Company information

Chorleywood Common Youth Football Club Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 84 Frankland Road, Croxley Green, Rickmansworth, Chorleywood, WD3 3AU.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The date of transition to FRS102 was 1 July 2014.

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 Turnover

Turnover represents rent receivable from Chorleywood Common Youth Football Club.

### 2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors 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 Employees

There were no employees during the year and the previous year.

**CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB**

England & Wales - Charity number 297411

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# Accounts

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Charity registration number 297411

**CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mr Roy Bennett  
Mr Russell Hallam  
Mr Ian Wright  
Mr David Neal

**Charity number**

297411

**Independent examiner**

Summers Morgan  
First Floor, Sheraton House  
Lower Road  
Chorleywood  
Hertfordshire  
WD3 5LH

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# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

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# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 30 JUNE 2023**

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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 club's governing document, 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 club's objectives are to arrange association football matches and social activities for its members, young persons between the ages of 5 and 18 years.

### *Public benefit*

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

### *Activities*

Football matches and training sessions were provided for over 600 children during the season, including over 100 girls participating in girls' only teams across most age groups. The Saturday morning Soccer School continues to enhance our reputation, providing good football knowledge to 4 and 5 year old children in preparation for joining the club in full at 6. The growth in numbers of girls at these sessions gives us confidence that we will be able to continue to grow the numbers of local girls playing football with us and the girls section has partnered with the local Royal Masonic School to secure excellent match day facilities. The club has also provided support to the set up of adult teams to develop a pathway for members to continue to play football in adulthood.

The club was able to run its popular Spring tournament for boys and to run an inaugural tournament for girls in the 2021/22 season. Sadly, logistical challenges meant that this couldn't be repeated in 2022/23.

### **Achievements and performance**

#### *Significant activities and achievements against objectives*

The club has maintained its FA Community Standard status in recognition for its work within Chorleywood and the surrounding area, and is recognised by the FA as one of their 'Super Clubs'. The club continues to be proud of the success of its teams throughout the age groups, whether through trophies or the development of playing abilities

We continue our commitment to our coaches being FA Level 1 trained, and encourage them to join the FA Coaches Club. The club ensures consistent standards and approach following the initial training, through the coaches signing up to the 'Chorleywood Way' which outlines the clubs philosophy to football and child welfare. For the older boys and girls we encourage them to get involved in the running of the club, either by helping at fund raising events or through training to become referees or coaches.

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 JUNE 2023**

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### **Financial review**

Overall in 2022/23 we made a £1k loss, a significant turn around from the prior year deficit of £37k. Subscriptions had been set deliberately low in the prior year to return to members the windfall gains\* made in the covid years. The return to more normal levels of youth member fees, and the addition of fees from the mens' and ladies' teams resulted in an increase in subscription revenues of £26k. This went some way to offset the lost revenue from the tournaments of £17k. Expenses were kept lower than the prior year through limiting the pitch repair work by £15k, and the avoidance of £12k in tournament expenses.

As subscriptions returned to normal levels, the associated designated fund was released to unrestricted funds. During the year £7k, was spent in investigating the development of the clubhouse. A transfer was made from unrestricted funds to reinstate the fund to a balance of £30k.

At the end of the year, we had total reserves of £111k; £30k designated for a pavilion rebuild project, and £81k unrestricted. It is the club's policy to maintain unrestricted reserves at a level of circa 6 months' expenditure (circa £75k in the prior year). The trustees are happy with the level of reserves.

\*windfall gains represent profits made when full membership fees were charged at the beginning of the season and covid rules restricted the club in its ability to offer training and matches for members.

### **Major risks**

#### **Risk management**

The trustees recognise the many risks managed across the organisation in its day to day running. These include Child Welfare, Financial and Governance Risks. In line with the charity's principal activities, the prime concern is for Child Welfare and the coaching team and Executive of the club are trained in Child Safeguarding.

#### **Structure, governance and management**

The club was established on 15th July 1987 and was registered as a charity on 16th September 1987.

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

Mr Roy Bennett

Mr Russell Hallam

Mr Ian Wright

Mr David Neal

#### **Recruitment and appointment of trustees**

The Trustees are elected annually at the Annual General meeting by the members.

#### **Organisational structure**

The charity functions and its practical management are delegated to its Executive Committee which includes the Chairman, Vice- Chairman, Treasurer, Secretary, Information Officer and Child Welfare Officer. All of these posts are elected annually at the Annual General Meeting of the Charity.

Beyond that the charity relies heavily on the dedicated performance of its group and team managers and assistants who give up many hours in ensuring matches are played and social and fundraising activities are organised and delivered. Without their input the charity could not achieve its objectives throughout the year.

#### **Relationship with related parties**

There is no relationship with any other party which impacts on the delivery of the objects of the charity.

**CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB**

**TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 30 JUNE 2023**

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On behalf of the board of trustees

  
.....

Mr Ian Wright  
Trustee

Date: 6 Feb 2024.....

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

---

I report to the trustees on my examination of the financial statements of Chorleywood Common Youth Football Club (the club) for the year ended 30 June 2023.

#### Responsibilities and basis of report

As the trustees of the club you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the club's financial statements carried out under section 145 of 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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

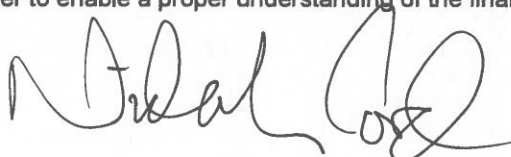
I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 club as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Nicholas Corden, ACA  
Summers Morgan



First Floor, Sheraton House  
Lower Road  
Chorleywood  
Hertfordshire  
WD3 5LH

Dated: .....

27<sup>th</sup> February 2024

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2023

### Current financial year

		Unrestricted funds general 2023 £	Unrestricted funds Designated 2023 £	Total 2023 £	Total 2022 £
	Notes				
<b><u>Income and endowments from:</u></b>					
Donations and legacies	3	6,110	-	6,110	3,105
Charitable activities	4	127,679	-	127,679	118,569
Investments	5	508	-	508	6
Other income	6	-	-	-	42
<b>Total income</b>		<b>134,297</b>	<b>-</b>	<b>134,297</b>	<b>121,722</b>
<b><u>Expenditure on:</u></b>					
Charitable activities	7	128,403	6,734	135,137	158,490
<b>Net incoming/(outgoing) resources before transfers</b>		<b>5,894</b>	<b>(6,734)</b>	<b>(840)</b>	<b>(36,768)</b>
Gross transfers between funds		3,266	(3,266)	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>9,160</b>	<b>(10,000)</b>	<b>(840)</b>	<b>(36,768)</b>
Fund balances at 1 July 2022		72,300	40,000	112,300	149,068
<b>Fund balances at 30 June 2023</b>		<b>81,460</b>	<b>30,000</b>	<b>111,460</b>	<b>112,300</b>

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2023

Prior financial year

		Unrestricted funds general 2022 £	Unrestricted funds Designated 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes				
<b><u>Income and endowments from:</u></b>					
Donations and legacies	3	3,105	-	-	3,105
Charitable activities	4	118,569	-	-	118,569
Investments	5	6	-	-	6
Other income	6	42	-	-	42
<b>Total income</b>		<b>121,722</b>	<b>-</b>	<b>-</b>	<b>121,722</b>
<b><u>Expenditure on:</u></b>					
Charitable activities	7	155,725	-	2,765	158,490
<b>Net incoming/(outgoing) resources before transfers</b>		<b>(34,003)</b>	<b>-</b>	<b>(2,765)</b>	<b>(36,768)</b>
Gross transfers between funds		30,000	(30,000)	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>(4,003)</b>	<b>(30,000)</b>	<b>(2,765)</b>	<b>(36,768)</b>
Fund balances at 1 July 2021		76,303	70,000	2,765	149,068
<b>Fund balances at 30 June 2022</b>		<b>72,300</b>	<b>40,000</b>	<b>-</b>	<b>112,300</b>


# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## BALANCE SHEET

AS AT 30 JUNE 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	12		375		500
<b>Current assets</b>					
Stocks	13	100		1,520	
Debtors	14	9,827		15,676	
Cash at bank and in hand		105,458		104,152	
		<u>115,385</u>		<u>121,348</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>4,300</u>		<u>9,548</u>	
Net current assets			<u>111,085</u>		<u>111,800</u>
<b>Total assets less current liabilities</b>			<u><u>111,460</u></u>		<u><u>112,300</u></u>
<b>The funds of the club</b>					
Unrestricted funds - general			81,460		72,300
Unrestricted funds- Designated			30,000		40,000
			<u>111,460</u>		<u>112,300</u>

The financial statements were approved by the trustees on 6 FEB 2024

  
.....  
Mr Ian Wright  
Trustee

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 30 JUNE 2023**

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### **1 Accounting policies**

#### **Charity information**

Chorleywood Common Youth Football Club is a charitable trust, registration number 297411. Their registered address is 84 Frankland Road, Croxley Green, Herts, WD3 3AU.

#### **1.1 Accounting convention**

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

The club 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 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 club. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts 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 club 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 or grantors 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**

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement. Income from gift aid tax reclaims is recognised at the same time gift aided donations are received.

Membership subscriptions are received annually and recognised on an accruals basis.

Income tax recoverable in relation to membership subscriptions received under Gift Aid is recognised at the time of the subscription.

#### **1.5 Expenditure**

Expenditure is recognised on the accruals basis.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

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### 1 Accounting policies (Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings	- over the minimum remaining period of the lease
Plant and machinery	- over 10 years

#### 1.7 Stocks

Stock is valued at the lower of cost and net realisable value.

#### 1.8 Cash and cash equivalents

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

#### 1.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### 1.10 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 club 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 club'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 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	6,110	3,105

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

### 4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Player Subscriptions and Sponsorship	116,292	90,529
Club Activities (6-a-side, Soccer School)	11,387	28,040
	<u>127,679</u>	<u>118,569</u>

### 5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	508	6
	<u>508</u>	<u>6</u>

### 6 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
100 Club	-	42
	<u>-</u>	<u>42</u>

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

### 7 Expenditure on charitable activities

	Youth Football 2023 £	Youth Football 2022 £
<b>Direct costs</b>		
Depreciation and impairment	125	125
Direct Charitable Bank Charges	1,608	1,321
Insurance	5,648	4,852
Pavilion Maintenance and Cleaning	2,778	2,295
Ground Maintenance	32,515	46,823
Rent	2,611	2,611
League Registration Fees	2,760	1,815
Mini Tournament	-	11,941
Soccer School	3,383	4,545
Kit and Equipment	5,010	6,001
Training Costs	54,187	53,587
Fines	218	318
Courses and CRB Fees	2,490	2,585
Awards Night	4,787	7,887
Referees Fees	8,288	8,340
Sundry	7,608	(568)
Other charitable expenditure	197	323
	<u>134,213</u>	<u>154,801</u>
<b>Share of support and governance costs (see note 8)</b>		
Support	-	2,765
Governance	924	924
	<u>135,137</u>	<u>158,490</u>
<b>Analysis by fund</b>		
Unrestricted funds	128,403	155,725
Unrestricted funds - Designated	6,734	-
Restricted funds	-	2,765
	<u>135,137</u>	<u>158,490</u>

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

### 8 Support costs allocated to activities

	2023 £	2022 £
Depreciation	-	2,765
Governance costs	924	924
	<u>924</u>	<u>3,689</u>
<b>Analysed between:</b>		
Charitable Activities	<u>924</u>	<u>3,689</u>

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or reimbursement of personal expenses during the year.

### 10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

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

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

### 11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

12 Tangible fixed assets	Land and buildings £	Plant and machinery £	Total £
<b>Cost</b>			
At 1 July 2022	105,000	1,250	106,250
At 30 June 2023	105,000	1,250	106,250
<b>Depreciation and impairment</b>			
At 1 July 2022	105,000	750	105,750
Depreciation charged in the year	-	125	125
At 30 June 2023	105,000	875	105,875
<b>Carrying amount</b>			
At 30 June 2023	-	375	375
At 30 June 2022	-	500	500
<b>13 Stocks</b>		<b>2023</b>	<b>2022</b>
		£	£
Finished goods and goods for resale		100	1,520
<b>14 Debtors</b>		<b>2023</b>	<b>2022</b>
<b>Amounts falling due within one year:</b>		<b>£</b>	<b>£</b>
Prepayments and accrued income		9,827	15,676
<b>15 Creditors: amounts falling due within one year</b>		<b>2023</b>	<b>2022</b>
		£	£
Trade creditors		3,376	8,624
Accruals and deferred income		924	924
		4,300	9,548

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2023

#### 16 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:

Clubhouse Reserve – expenditure to plan, investigate and execute repairs, maintenance and rebuild of the club pavilion at Chorleywood House.

Subscriptions- to offer discounts to members for subscriptions in years 2021/22 and 2022/23

	At 1 July 2022	Incoming resources	Resources expended	Transfers	At 30 June 2023
	£	£	£	£	£
Clubhouse Reserve	30,000	-	(6,734)	6,734	30,000
Subscriptions	10,000	-	-	(10,000)	-
	<u>40,000</u>	<u>-</u>	<u>(6,734)</u>	<u>(3,266)</u>	<u>30,000</u>
<b>Previous year:</b>	<b>At 1 July 2021</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 30 June 2022</b>
	£	£	£	£	£
Clubhouse Reserve	30,000	-	-	-	30,000
Subscriptions	40,000	-	-	(30,000)	10,000
	<u>70,000</u>	<u>-</u>	<u>-</u>	<u>(30,000)</u>	<u>40,000</u>

#### 17 Analysis of net assets between funds

	Unrestricted funds general	Unrestricted funds Designated	Total
	2023	2023	2023
	£	£	£
<b>Fund balances at 30 June 2023 are represented by:</b>			
Tangible assets	375	-	375
Current assets/(liabilities)	81,085	30,000	111,085
	<u>81,460</u>	<u>30,000</u>	<u>111,460</u>

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

### 17 Analysis of net assets between funds

(Continued)

	Unrestricted funds general 2022 £	Unrestricted funds Designated 2022 £	Total 2022 £
<b>Fund balances at 30 June 2022 are represented by:</b>			
Tangible assets	500	-	500
Current assets/(liabilities)	71,800	40,000	111,800
	<u>72,300</u>	<u>40,000</u>	<u>112,300</u>

### 18 Related party transactions

There were no disclosable related party transactions during the year (2022: none).

Trustees whose children play for the club pay their subscriptions and any other costs at arms length.

**CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB**

England & Wales - Charity number 297411

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# Accounts

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Charity registration number 297411

**CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## LEGAL AND ADMINISTRATIVE INFORMATION

---

**Trustees**

Mr Roy Bennett  
Mr Russell Hallam  
Mr Ian Wright  
Mr David Neal

**Charity number**

297411

**Independent examiner**

Summers Morgan  
First Floor, Sheraton House  
Lower Road  
Chorleywood  
Hertfordshire  
WD3 5LH

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# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

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# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 30 JUNE 2022**

---

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the club's governing document, 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 club's objectives are to arrange association football matches and social activities for its members, young persons between the ages of 5 and 18 years.

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

Football matches and training sessions were provided for over 600 children during the season, including over 100 girls participating in girls' only teams across most age groups. The Saturday morning Soccer School continues to enhance our reputation providing good football knowledge to 4 and 5 year old children in preparation for joining the club in full at 6. The growth in numbers of girls at these sessions gives us confidence that we will be able to continue to grow the numbers of local girls playing football with us. The girls section has partnered with the local Royal Masonic School to secure excellent match day facilities. The club has supported the set up of a competitive team for men and a training night for ladies in Chorleywood to develop a pathway for members to continue to play football once they leave the club at 18

Whilst 2020/21 was impacted by covid, the 2021/22 season was largely unaffected by the ongoing management of the disease across society. Indeed, the club was able to run its popular Spring tournament for boys and to run an inaugural girls tournament. At the end of 2020/21 a designated reserve of £40,000 had been set aside to subsidise a subscriptions discount to members. £30,000 of this was drawn down in 2021/22.

The club has no employees, but is run by an enthusiastic set of volunteer coaches, supported by a volunteer Executive Committee.

### Achievements and performance

The club has maintained its FA Community Standard status in recognition for its work within Chorleywood and the surrounding area, and is recognised by the FA as one of their 'Super Clubs'. The club continues to be proud of the success of its teams throughout the age groups, whether through trophies or the development of playing abilities

We continue our commitment to our coaches being FA Level 1 trained, and encourage them to join the FA Coaches Club. The club ensures consistent standards and approach following the initial training, through the coaches signing up to the 'Chorleywood Way' which outlines the clubs philosophy to football and child welfare. For the older boys and girls we encourage them to get involved in the running of the club, either by helping at fund raising events or through training to become referees or coaches.

### Financial review

Overall in 2021/22 we made a significant deficit £37k. this has been forecast and was offset by the transfer of £30k of reserves from the designated reserve. The club reported £122k of income in the year, which was up £11k on the previous year. This was largely due to the tournament being run for the first time in 3 years. Expenses rose by £54k to £155k as the club returned to normal levels of playing and training activities; £31k from ground maintenance (including £16k of repairs prior to returning to normal), £29k of increased training costs, £12k of tournament costs, offset by a one off donation of £15k in the prior year to St Clement Danes School for development of an Astro turf pitch and a number of other increases across different expense lines.

At the year end, we had total reserves of £112k; £30k designated for a pavilion rebuild project, £10k designated to cover loss of income from subscription discounts, and £72k unrestricted. It is the club's policy to maintain unrestricted reserves at a level of circa 6 months' expenditure (£75k). The trustees are happy with the level of reserves.

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 JUNE 2022**

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### **Risk management**

The trustees recognise the many risks managed across the organisation in its day to day running. These include Child Welfare, Financial and Governance Risks. In line with the charity's principal activities, the prime concern is for Child Welfare and the coaching team and Executive of the club are trained in Child Safeguarding.

### **Structure, governance and management**

The club was established on 15th July 1987 and was registered as a charity on 16th September 1987.

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

Mr Roy Bennett

Mr Russell Hallam

Mr Ian Wright

Mr David Neal

The Trustees are elected annually at the Annual General meeting by the members.

The charity functions and its practical management are delegated to its Executive Committee which includes the Chairman, Vice- Chairman, Treasurer, Secretary, Information Officer and Child Welfare Officer. All of these posts are elected annually at the Annual General Meeting of the Charity.

Beyond that the charity relies heavily on the dedicated performance of its group and team managers and assistants who give up many hours in ensuring matches are played and social and fundraising activities are organised and delivered. Without their input the charity could not achieve its objectives throughout the year.

There is no relationship with any other party which impacts on the delivery of the objects of the charity.

On behalf of the board of trustees



Mr Ian Wright

Trustee

Date: 03 Jan 2023

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

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I report to the trustees on my examination of the financial statements of Chorleywood Common Youth Football Club (the club) for the year ended 30 June 2022.

#### Responsibilities and basis of report

As the trustees of the club you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the club's financial statements carried out under section 145 of 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

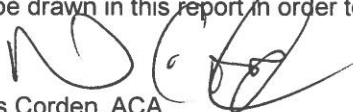
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 club as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Nicholas Corden, ACA  
**Summers Morgan**

First Floor, Sheraton House  
Lower Road  
Chorleywood  
Hertfordshire  
WD3 5LH

Dated: ...6/1/2023

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2022

### Current financial year

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
<b>Income and endowments from:</b>						
Donations and legacies	3	3,105	-	-	3,105	1,057
Charitable activities	4	118,569	-	-	118,569	109,164
Investments	5	6	-	-	6	68
Other income	6	42	-	-	42	500
<b>Total income</b>		<b>121,722</b>	<b>-</b>	<b>-</b>	<b>121,722</b>	<b>110,789</b>
<b>Expenditure on:</b>						
Charitable activities	7	155,725	-	2,765	158,490	109,257
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(34,003)</b>	<b>-</b>	<b>(2,765)</b>	<b>(36,768)</b>	<b>1,532</b>
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(34,003)</b>	<b>-</b>	<b>(2,765)</b>	<b>(36,768)</b>	<b>1,532</b>
Gross transfers between funds		30,000	(30,000)	-	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(4,003)</b>	<b>(30,000)</b>	<b>(2,765)</b>	<b>(36,768)</b>	<b>1,532</b>
Fund balances at 1 July 2021		76,303	70,000	2,765	149,068	147,536
<b>Fund balances at 30 June 2022</b>		<b>72,300</b>	<b>40,000</b>	<b>-</b>	<b>112,300</b>	<b>149,068</b>

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

All income and expenditure derive from continuing activities.

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2022

Prior financial year

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
<b>Income and endowments from:</b>					
Donations and legacies	3	1,057	-	-	1,057
Charitable activities	4	109,164	-	-	109,164
Investments	5	68	-	-	68
Other income	6	500	-	-	500
<b>Total income</b>		<b>110,789</b>	<b>-</b>	<b>-</b>	<b>110,789</b>
<b>Expenditure on:</b>					
Charitable activities	7	101,494	-	7,763	109,257
<b>Net (outgoing)/incoming resources before transfers</b>		<b>9,295</b>	<b>-</b>	<b>(7,763)</b>	<b>1,532</b>
Gross transfers between funds		(30,000)	30,000	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(20,705)</b>	<b>30,000</b>	<b>(7,763)</b>	<b>1,532</b>
Fund balances at 1 July 2020		97,008	40,000	10,528	147,536
<b>Fund balances at 30 June 2021</b>		<b>76,303</b>	<b>70,000</b>	<b>2,765</b>	<b>149,068</b>

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## BALANCE SHEET

AS AT 30 JUNE 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	12		500		3,390
<b>Current assets</b>					
Stocks	13	1,520		100	
Debtors	14	15,676		11,797	
Cash at bank and in hand		104,152		143,668	
		<u>121,348</u>		<u>155,565</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(9,548)</u>		<u>(9,887)</u>	
Net current assets			111,800		145,678
<b>Total assets less current liabilities</b>			<u>112,300</u>		<u>149,068</u>
<b>Income funds</b>					
Restricted funds	16		-		2,765
Unrestricted funds - designated			40,000		70,000
General unrestricted funds			72,300		76,303
			<u>112,300</u>		<u>149,068</u>

The financial statements were approved by the Trustees on 03 Jan 2023

  
.....  
Mr Ian Wright  
Trustee

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 30 JUNE 2022**

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### 1 Accounting policies

#### Charity information

Chorleywood Common Youth Football Club is a charitable trust, registration number 297411. Their registered address is 84 Frankland Road, Croxley Green, Herts, WD3 3AU.

#### 1.1 Accounting convention

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

The club 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 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 club. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts 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 club 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

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement. Income from gift aid tax reclaims is recognised at the same time gift aided donations are received.

Membership subscriptions are received annually and recognised on an accruals basis.

Income tax recoverable in relation to membership subscriptions received under Gift Aid is recognised at the time of the subscription.

#### 1.5 Expenditure

Expenditure is recognised on the accruals basis.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

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### 1 Accounting policies (Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings	- over the minimum remaining period of the lease
Plant and machinery	- over 10 years

#### 1.7 Stocks

Stock is valued at the lower of cost and net realisable value.

#### 1.8 Cash and cash equivalents

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

#### 1.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### 1.10 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 club 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 club'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 Donations and legacies

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Donations and gifts	3,105	1,057

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

### 4 Charitable activities

	2022 £	2021 £
Player Subscriptions and Sponsorship	90,529	90,325
Club Activities (6-a-side, Soccer School)	28,040	18,839
	<u>118,569</u>	<u>109,164</u>

### 5 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	<u>6</u>	<u>68</u>

### 6 Other income

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
100 Club	42	-
Football Foundation grant for cleaning	-	500
	<u>42</u>	<u>500</u>

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

### 7 Charitable activities

	Youth Football Club 2022 £	Youth Football Club 2021 £
Depreciation and impairment	125	125
Direct Charitable Bank Charges	1,321	1,274
Insurance	4,852	4,841
Pavilion Maintenance and Cleaning	2,295	2,886
Ground Maintenance	46,823	20,425
Rent	2,611	2,611
League Registration Fees	1,815	2,480
Mini Tournament	11,941	-
Soccer School	4,545	9,063
Kit and Equipment	6,001	6,168
Training Costs	53,587	24,153
Fines	318	53
Courses and CRB Fees	2,585	2,174
Awards Night	7,887	6,308
Referees Fees	8,340	5,534
Sundry	(568)	1,332
Other charitable expenditure	323	1,143
	<u>154,801</u>	<u>90,570</u>
Grant funding of activities (see note 8)	-	15,000
Share of support costs (see note 9)	2,765	2,763
Share of governance costs (see note 9)	924	924
	<u>158,490</u>	<u>109,257</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	155,725	101,494
Restricted funds	2,765	7,763
	<u>158,490</u>	<u>109,257</u>

### 8 Grants payable

	Youth Football Club 2021 £
Grants to institutions:	
St Clement Danes School	15,000
	<u>15,000</u>

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

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9 Support costs	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Depreciation	2,765	-	2,765	2,763	-	2,763
Legal and professional	-	924	924	-	924	924
	<u>2,765</u>	<u>924</u>	<u>3,689</u>	<u>2,763</u>	<u>924</u>	<u>3,687</u>
Analysed between Charitable activities	<u>2,765</u>	<u>924</u>	<u>3,689</u>	<u>2,763</u>	<u>924</u>	<u>3,687</u>

Governance costs includes payments to the independent examiner of £924 (2021: £924).

### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or reimbursement of personal expenses during the year.

### 11 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	<u>-</u>	<u>-</u>

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

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

### 12 Tangible fixed assets

	Land and buildings £	Plant and machinery £	Total £
<b>Cost</b>			
At 1 July 2021	105,000	1,250	106,250
At 30 June 2022	105,000	1,250	106,250
<b>Depreciation and impairment</b>			
At 1 July 2021	102,235	625	102,860
Depreciation charged in the year	2,765	125	2,890
At 30 June 2022	105,000	750	105,750
<b>Carrying amount</b>			
At 30 June 2022	-	500	500
At 30 June 2021	2,765	625	3,390

### 13 Stocks

	2022 £	2021 £
Finished goods and goods for resale	1,520	100

### 14 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	15,676	11,797

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

	Notes	2022 £	2021 £
Deferred income		-	509
Trade creditors		8,624	8,454
Accruals and deferred income		924	924
		9,548	9,887

Deferred income represents cash received in one season to fund the next season. All deferred income from the prior year was used to fund the current year.

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2022

#### 16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 July 2020 £	Resources expended £	Balance at 1 July 2021 £	Resources expended £	Balance at 30 June 2022 £
Pavilion fund	5,528	(2,763)	2,765	(2,765)	-
Pitch Fund	5,000	(5,000)	-	-	-
	<u>10,528</u>	<u>(7,763)</u>	<u>2,765</u>	<u>(2,765)</u>	<u>-</u>

The pavilion fund was established to provide funds for the building of the pavilion.  
The pitch fund was established to hold money received by the FA for work in aid of reopening pitches.

#### 17 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:

Clubhouse Reserve – expenditure to plan, investigate and execute repairs, maintenance and rebuild of the club pavilion at Chorleywood House.

Subscriptions – to offer discounts to members for subscriptions in the years 2021/22 and 2022/23.

	Balance at 1 July 2020 £	Transfers £	Balance at 1 July 2021 £	Transfers £	Balance at 30 June 2022 £
Clubhouse Reserve	30,000	-	30,000	-	30,000
Subscriptions	10,000	30,000	40,000	(30,000)	10,000
	<u>40,000</u>	<u>30,000</u>	<u>70,000</u>	<u>(30,000)</u>	<u>40,000</u>

**CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 30 JUNE 2022**

**18 Analysis of net assets between funds**

	Unrestricted funds 2022	Designated funds 2022	Restricted funds 2022	Total 2022	Unrestricted funds 2021	Designated funds 2021	Restricted funds 2021	Total 2021
	£	£	£	£	£	£	£	£
Fund balances at 30 June 2022 are represented by:								
Tangible assets	500	-	-	500	3,390	-	-	3,390
Current assets/(liabilities)	111,800	-	-	111,800	72,913	70,000	2,765	145,678
	<u>112,300</u>	<u>-</u>	<u>-</u>	<u>112,300</u>	<u>76,303</u>	<u>70,000</u>	<u>2,765</u>	<u>149,068</u>

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 30 JUNE 2022*

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### **19 Related party transactions**

There were no disclosable related party transactions during the year (2021: none).

Trustees whose children play for the club pay their subscriptions and any other costs at arms length.

**CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB**

England & Wales - Charity number 297411

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# Accounts

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Charity Registration No. 297411

**CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mr Roy Bennett  
Mr Russell Hallam  
Mr Ian Wright  
Mr David Neal

**Charity number**

297411

**Independent examiner**

Summers Morgan  
First Floor, Sheraton House  
Lower Road  
Chorleywood  
Hertfordshire  
WD3 5LH

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# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

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# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 30 JUNE 2021*

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The trustees present their annual report and financial statements for the year ended 30 June 2021.

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 club's governing document, 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 club's objectives are to arrange association football matches and social activities for its members, young persons between the ages of 5 and 18 years.

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

Football matches and training sessions were provided for over 600 children during the season, including over 100 girls participating in girls' only teams across most age groups. The Saturday morning Soccer School continues to enhance our reputation providing good football knowledge to 4 and 5 year old children in preparation for joining the club in full at 6. The growth in numbers of girls at these sessions gives us confidence that we will be able to continue to grow the numbers of local girls playing football with us. The girls section has partnered with the local Royal Masonic School to secure excellent match day facilities. The club has also partnered with local school St Clement Danes and the FA to secure funding and development for a new Astroturf pitch. As a key partner, the club has access to training for 3 hours, 3 nights a week, plus match day facilities on a Sunday from September 2021.

Reflective of the situation across society, the club's last 2 years has been dominated by the impacts of the global Coronavirus pandemic (covid-19). These are set out below.

#### **Impact of covid-19 on the year July 2019 to June 2020**

The club and its participations in local leagues operated as expected through to Christmas 2019. January and February were nominally normal, although matches were curtailed by the inclement weather. In mid-March the leagues were suspended and training venues closed as the country went into 'lockdown'. No football took place for the remainder of the season.

From an income perspective, subscriptions were largely collected before Christmas and were not significantly impacted. When the Executive Committee reconvened in August, a partial refund was considered as the season ended a few weeks early, but due to the administrative difficulties in processing the payment volumes it was decided to reduce 2020-21 subscriptions. £10,000 was set aside as a designated reserve to reflect this decision. The soccer school usually runs in the autumn and the spring, but was not able to run its spring term, and special arrangements were made in the autumn for the children transitioning from soccer school to the main club; usually this occurs in the spring/summer. All the soccer school income collected for the spring term was deferred until 2020-21 and any refunds necessary paid from it.

The club's main fundraiser – the 1 day football festival for U7 to U12s – was cancelled, and the club's attempt to run its first girls only football festival was also cancelled. The comedy night fundraising activity took place, albeit to a smaller audience.

From an expenditure perspective, the training venue and playing costs (pitches, referees and kit) were lower than usual. The costs associated with the football festival and soccer school spring term were avoided. The club did award annual trophies to the players as usual, but the venue costs were avoided as no 'in person' awards event was held.

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2021

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Support from authorities has been invaluable to the club and confirm its financial viability. 3 Rivers suspended its business rates and made available a £10,000 grant to qualifying businesses. The grant was received whilst the club was closed and not spent until football resumed in autumn 2020, so has been deferred to 2020-21.

The football association made 2 grants available; for work to repair and prepare pitches for restarting grass roots football, and for additional costs incurred in reopening club houses. These were both received and spent in the 2nd half of 2020 and are not reflected in these accounts.

#### **Impact of covid-19 on the year July 2020 to June 2021**

Society began to reopen in September 2020, and football activities followed, recognising the positive impact of sports on mental health. Some restrictions remained in place to ensure that the disease was not being transmitted through football. Through the autumn, case numbers began to rise again and a 'circuit breaker' lock down was implemented for November, before allowing certain activities, including sport, to resume in December. Case numbers rose again over Christmas and society was again locked down from January to March. Sports were allowed to start again in April and the football season was extended to the end of June to allow leagues to finish and for football to be resumed for the on-competitive age groups.

From an income perspective, subscriptions were largely collected before Christmas and were not significantly impacted, beyond the discount offered. However, with 4 months of the season lost to lock down, replaced by an extension into May and June, football related costs were even lower than they were for the 2019-20 season. When the Executive Committee reconvened in August, it was decided the subscriptions discount should continue into the 2021-22 to reflect this. £30,000 of designated reserves have been set aside to absorb expected losses arising from this discount policy. This is in addition to the £10,000 set aside in the prior year.

The soccer school does not usually run in the winter months, and it was able to move its dates to fit around the lock downs.

The clubs main fundraiser – the 1 day football festival for U7 to U12s – was unable to be run, as was the comedy night.

The club has no employees, but is run by an enthusiastic set of volunteer coaches, supported by a volunteer Executive Committee.

#### **Achievements and performance**

The club has maintained its FA Community Standard status in recognition for its work within Chorleywood and the surrounding area, and is recognised by the FA as one of their 'Super Clubs'. The club continues to be proud of the success of its teams throughout the age groups, whether through trophies or the development of playing abilities

We continue our commitment to our coaches being FA Level 1 trained, and encourage them to join the FA Coaches Club. The club ensures consistent standards and approach following the initial training, through the coaches signing up to the 'Chorleywood Way' which outlines the clubs philosophy to football and child welfare. For the older boys and girls we encourage them to get involved in the running of the club, either by helping at fund raising events or through training to become referees or coaches.

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

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### Financial review

Overall in 2020- 2021 we made a small surplus of £7k. The club reported £111k of income in the year, which was down £21k on the previous year. £15k was as a result of covid grants received in the prior year, £11k from the subscriptions discount, £7k from lower fundraising, all offset by £12k higher soccer school revenues. Expenses fell by £3k to £107k; £23k from playing activities, offset by a one off donation of £15k to St Clement Danes School for development of an Astro turf pitch and a £5k increase from fundraising and soccer school activities.

At the year end, we had total reserves of £150k; £3k restricted for the pavilion, £30k designated for a pavilion rebuild project, £40k designated to cover loss of income from subscription discounts, and £77k unrestricted. It is the club's policy to maintain unrestricted reserves at a level of circa 6 months' expenditure (£65k). The trustees are happy with the level of reserves. development of land on Green Street for pitches and access to a clubhouse.

The total free reserves were £72,913 (2020: £90,728).

### Risk management

The trustees recognise the many risks managed across the organisation in its day to day running. These include Child Welfare, Financial and Governance Risks. In line with the charity's principal activities, the prime concern is for Child Welfare and the coaching team and Executive of the club are trained in Child Safeguarding. The club continued to focus on covid-19 risk assessment and compliance with government guidelines for running club football activities.

### Structure, governance and management

The club was established on 15th July 1987 and was registered as a charity on 16th September 1987.

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

Mr Roy Bennett  
Mr Russell Hallam  
Mr Ian Wright  
Mr David Neal

The Trustees are elected annually at the Annual General meeting by the members.

The charity functions and its practical management are delegated to its Executive Committee which includes the Chairman, Vice- Chairman, Treasurer, Secretary, Information Officer and Child Welfare Officer. All of these posts are elected annually at the Annual General Meeting of the Charity.

Beyond that the charity relies heavily on the dedicated performance of its group and team managers and assistants who give up many hours in ensuring matches are played and social and fundraising activities are organised and delivered. Without their input the charity could not achieve its objectives throughout the year.

There is no relationship with any other party which impacts on the delivery of the objects of the charity.

On behalf of the board of trustees

  
.....

Mr Ian Wright  
Trustee

Date: 8 FEB 2022

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

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I report to the trustees on my examination of the financial statements of Chorleywood Common Youth Football Club (the club) for the year ended 30 June 2021.

#### **Responsibilities and basis of report**

As the trustees of the club you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the club's financial statements carried out under section 145 of 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**

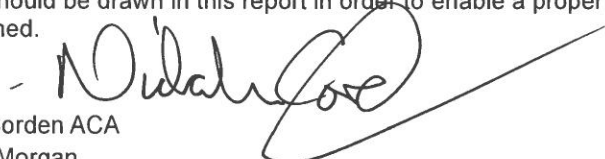
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 club as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

  
Nicholas Corden ACA  
Summers Morgan

First Floor, Sheraton House  
Lower Road  
Chorleywood  
Hertfordshire  
WD3 5LH

Dated: 14<sup>th</sup> February 2022

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2021

### Current financial year

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<b><u>Income and endowments from:</u></b>						
Donations and legacies	3	1,057	-	-	1,057	20,422
Charitable activities	4	109,164	-	-	109,164	108,077
Investments	5	68	-	-	68	236
Other income	6	500	-	-	500	3,601
<b>Total income</b>		<b>110,789</b>	<b>-</b>	<b>-</b>	<b>110,789</b>	<b>132,336</b>
<b><u>Expenditure on:</u></b>						
Raising funds	7	-	-	-	-	1,748
Charitable activities	8	101,494	-	7,763	109,257	106,211
<b>Total resources expended</b>		<b>101,494</b>	<b>-</b>	<b>7,763</b>	<b>109,257</b>	<b>107,959</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>9,295</b>	<b>-</b>	<b>(7,763)</b>	<b>1,532</b>	<b>24,377</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>9,295</b>	<b>-</b>	<b>(7,763)</b>	<b>1,532</b>	<b>24,377</b>
Gross transfers between funds		(30,000)	30,000	-	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(20,705)</b>	<b>30,000</b>	<b>(7,763)</b>	<b>1,532</b>	<b>24,377</b>
Fund balances at 1 July 2020		97,008	40,000	10,528	147,536	123,157
<b>Fund balances at 30 June 2021</b>		<b>76,303</b>	<b>70,000</b>	<b>2,765</b>	<b>149,068</b>	<b>147,534</b>

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

All income and expenditure derive from continuing activities.

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2021

Prior financial year

	Notes	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
<b><u>Income and endowments from:</u></b>					
Donations and legacies	3	15,422	-	5,000	20,422
Charitable activities	4	108,077	-	-	108,077
Investments	5	236	-	-	236
Other income	6	3,601	-	-	3,601
<b>Total income</b>		<b>127,336</b>	<b>-</b>	<b>5,000</b>	<b>132,336</b>
<b><u>Expenditure on:</u></b>					
Raising funds	7	1,748	-	-	1,748
Charitable activities	8	103,448	-	2,763	106,211
<b>Total resources expended</b>		<b>105,196</b>	<b>-</b>	<b>2,763</b>	<b>107,959</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>22,140</b>	<b>-</b>	<b>2,237</b>	<b>24,377</b>
Gross transfers between funds		(40,000)	40,000	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(17,860)</b>	<b>40,000</b>	<b>2,237</b>	<b>24,377</b>
Fund balances at 1 July 2019		114,866	-	8,291	123,157
<b>Fund balances at 30 June 2020</b>		<b>97,006</b>	<b>40,000</b>	<b>10,528</b>	<b>147,534</b>

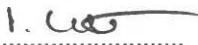
# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## BALANCE SHEET

AS AT 30 JUNE 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	13		3,390		6,278
<b>Current assets</b>					
Stocks	14	100		100	
Debtors	15	11,797		7,961	
Cash at bank and in hand		143,668		143,847	
		<u>155,565</u>		<u>151,908</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>(9,887)</u>		<u>(10,652)</u>	
Net current assets			145,678		141,256
<b>Total assets less current liabilities</b>			<u>149,068</u>		<u>147,534</u>
<b>Income funds</b>					
Restricted funds	17		2,765		10,528
Unrestricted funds - designated			70,000		40,000
General unrestricted funds			76,303		97,006
			<u>149,068</u>		<u>147,534</u>

The financial statements were approved by the Trustees on 8 FEB 2022

  
.....  
Mr Ian Wright  
Trustee

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 30 JUNE 2021**

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### **1 Accounting policies**

#### **Charity information**

Chorleywood Common Youth Football Club is a charitable trust, registration number 297411. Their registered address is 84 Frankland Road, Croxley Green, Herts, WD3 3AU.

#### **1.1 Accounting convention**

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

The club 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 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 club. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts 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 club 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 Incoming resources**

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement. Income from gift aid tax reclaims is recognised at the same time gift aided donations are received.

Membership subscriptions are received annually and recognised on an accruals basis.

Income tax recoverable in relation to membership subscriptions received under Gift Aid is recognised at the time of the subscription.

#### **1.5 Resources expended**

Expenditure is recognised on the accruals basis.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

### 1 Accounting policies (Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold Property - over the minimum remaining period of the lease.

Plant and machinery - over 10 years

#### 1.7 Stocks

Stock is valued at the lower of cost and net realisable value.

#### 1.8 Cash and cash equivalents

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

#### 1.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### 2 Critical accounting estimates and judgements

In the application of the club'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 Donations and legacies

	<b>Unrestricted funds general 2021 £</b>	<b>Unrestricted funds general 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total 2020 £</b>
Donations and gifts	1,057	15,422	-	15,422
FA Grant	-	-	5,000	5,000
	<u>1,057</u>	<u>15,422</u>	<u>5,000</u>	<u>20,422</u>

FA Grant - Money was received from the FA to pay for work to the pitches.

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

### 4 Charitable activities

	<b>2021</b>	2020
	£	£
Player Subscriptions and Sponsorship	90,325	101,815
Club Activities (6-a-side, Soccer School)	18,839	6,262
	<u>109,164</u>	<u>108,077</u>

### 5 Investments

	<b>Unrestricted funds general 2021 £</b>	Unrestricted funds general 2020 £
Interest receivable	68	236
	<u>68</u>	<u>236</u>

### 6 Other income

	<b>2021</b>	<b>2020</b>
	£	£
Comedy night	-	3,601
Football Foundation grant for cleaning	500	-
	<u>500</u>	<u>3,601</u>

### 7 Raising funds

	<b>Total</b>	Unrestricted funds general
	<b>2021</b>	2020
	£	£
<u>Comedy night</u>	-	1,748
Support costs	-	-
	<u>-</u>	<u>1,748</u>

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

### 8 Charitable activities

	Youth Football Club 2021 £	Youth Football Club 2020 £
Depreciation and impairment	125	125
Direct Charitable Bank Charges	1,274	3,954
Insurance	4,841	4,297
Pavilion Maintenance and Cleaning	2,886	3,067
Ground Maintenance	20,425	24,493
Rent	2,611	2,611
League Registration Fees	2,480	3,420
Soccer School	9,063	2,650
Kit and Equipment	6,168	7,389
Training Costs	24,153	35,652
Fines	53	695
Courses and CRB Fees	2,174	2,301
Awards Night	6,308	3,745
Referees Fees	5,534	6,662
Sundry	1,332	265
Other charitable expenditure	1,143	1,198
	<u>90,570</u>	<u>102,524</u>
Grant funding of activities (see note 9)	15,000	-
Share of support costs (see note 10)	2,763	2,763
Share of governance costs (see note 10)	924	924
	<u>109,257</u>	<u>106,211</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	101,494	103,448
Restricted funds	7,763	2,763
	<u>109,257</u>	<u>106,211</u>

### 9 Grants payable

	Youth Football Club 2021 £	Youth Football Club 2020 £
Grants to institutions (1 grants):		
St Clement Danes School	15,000	-
	<u>15,000</u>	<u>-</u>

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

### 10 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Depreciation	2,763	-	2,763	2,763	-	2,763
Comedy/Quiz/ Anniversary Ball	-	-	-	1,748	-	1,748
Legal and professional	-	924	924	-	924	924
	<u>2,763</u>	<u>924</u>	<u>3,687</u>	<u>4,511</u>	<u>924</u>	<u>5,435</u>
Analysed between						
Fundraising	-	-	-	1,748	-	1,748
Charitable activities	<u>2,763</u>	<u>924</u>	<u>3,687</u>	<u>2,763</u>	<u>924</u>	<u>3,687</u>
	<u>2,763</u>	<u>924</u>	<u>3,687</u>	<u>4,511</u>	<u>924</u>	<u>5,435</u>

Governance costs includes payments to the independent examiner of £924 (2020: £966).

### 11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or reimbursement of personal expenses during the year.

### 12 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-

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

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

### 13 Tangible fixed assets

	Land and buildings £	Plant and machinery £	Total £
<b>Cost</b>			
At 1 July 2020	105,000	1,250	106,250
At 30 June 2021	105,000	1,250	106,250
<b>Depreciation and impairment</b>			
At 1 July 2020	99,472	500	99,972
Depreciation charged in the year	2,763	125	2,888
At 30 June 2021	102,235	625	102,860
<b>Carrying amount</b>			
At 30 June 2021	2,765	625	3,390
At 30 June 2020	5,528	750	6,278

### 14 Stocks

	2021 £	2020 £
Finished goods and goods for resale	100	100

### 15 Debtors

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	11,797	7,961

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

	Notes	2021 £	2020 £
Deferred income		509	5,670
Trade creditors		8,454	4,058
Accruals		924	924
		9,887	10,652

Deferred income represents cash received in one season to fund the next season. All deferred income from the prior year was used to fund the current year.

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

### 17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds					Balance at 30 June 2021 £
	Balance at 1 July 2019 £	Incoming resources £	Resources expended £	Balance at 1 July 2020 £	Resources expended £	
Pavilion fund	8,291	-	(2,763)	5,528	(2,763)	2,765
Pitch Fund	-	5,000	-	5,000	(5,000)	-
	<u>8,291</u>	<u>5,000</u>	<u>(2,763)</u>	<u>10,528</u>	<u>(7,763)</u>	<u>2,765</u>

The pavilion fund was established to provide funds for the building of the pavilion.

The pitch fund was established to hold money received by the FA for work in aid of reopening pitches.

### 18 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:

Clubhouse Reserve – expenditure to plan, investigate and execute repairs, maintenance and rebuild of the club pavilion at Chorleywood House.

Subscriptions – to offer discounts to members for subscriptions in the years 2021/22 and 2022/23.

	Balance at 1 July 2019 £	Transfers £	Balance at 1 July 2020 £	Transfers £	Balance at 30 June 2021 £
Clubhouse Reserve	-	30,000	30,000	-	30,000
Subscriptions	-	10,000	10,000	30,000	40,000
	<u>-</u>	<u>40,000</u>	<u>40,000</u>	<u>30,000</u>	<u>70,000</u>

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2021

#### 19 Analysis of net assets between funds

	Unrestricted funds		Designated funds		Restricted funds		Total	
	2021	£	2021	£	2021	£	2020	£
Fund balances at 30 June 2021 are represented by:								
Tangible assets	3,390		-		-		750	5,528
Current assets/(liabilities)	72,913		70,000		2,765		96,256	5,000
	<u>76,303</u>		<u>70,000</u>		<u>2,765</u>		<u>97,006</u>	<u>10,528</u>
							<u>40,000</u>	<u>5,000</u>
							<u>40,000</u>	<u>10,528</u>
							<u>149,068</u>	<u>147,534</u>
							<u>3,390</u>	<u>6,278</u>
							<u>145,678</u>	<u>141,256</u>
							<u>£</u>	<u>£</u>

# CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 30 JUNE 2021*

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### **20 Related party transactions**

There were no disclosable related party transactions during the year (2020: none).

Trustees whose children play for the club pay their subscriptions and any other costs at arms length.