

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

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	

CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4 - 5
Balance sheet	6
Notes to the financial statements	7 - 13

CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2025

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

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

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:

4th 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					
<u>Income and endowments from:</u>						
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
Total income		152,831	-	-	152,831	202,888
<u>Expenditure on:</u>						
Charitable activities	6	139,463	-	-	139,463	177,191
Other	10	250	-	-	250	-
Total expenditure		139,713	-	-	139,713	177,191
Net incoming resources before transfers		13,118	-	-	13,118	25,697
Gross transfers between funds		(15,000)	15,000	-	-	-
Net (expenditure)/income for the year/ Net movement in funds		(1,882)	15,000	-	13,118	25,697
Fund balances at 1 July 2024		82,157	30,000	25,000	137,157	111,460
Fund balances at 30 June 2025		80,275	45,000	25,000	150,275	137,157

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

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

CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

BALANCE SHEET

AS AT 30 JUNE 2025

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

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



 Mr Ian Wright
 Trustee

CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

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 £
Charitable income		
Player Subscriptions and Sponsorship	135,040	132,260
Club Activities (6-a-side, Soccer School)	12,392	41,463
Other income	1,157	-
	148,589	173,723

CHORLEYWOOD COMMON YOUTH FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

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 £
Direct costs		
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>
Share of support and governance costs (see note)		
Accounting and Independent Examination.	924	924
	<u>139,463</u>	<u>177,191</u>
Analysis by fund		
Unrestricted funds	<u>139,463</u>	<u>177,191</u>

7 Net movement in funds

	2025 £	2024 £
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>-</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

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 £
Cost	
At 1 July 2024	108,600
At 30 June 2025	108,600
Depreciation and impairment	
At 1 July 2024	105,000
At 30 June 2025	105,000
Carrying amount	
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 £
Amounts falling due within one year:		
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>
Previous year:	At 1 July 2023 £	Incoming resources £	At 30 June 2024 £
	-	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 £
Fund balances at 30 June 2025 are represented by:				
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 £
Fund balances at 30 June 2024 are represented by:				
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.