

Company registration number 04451011 (England and Wales)

Charity registration number 1166644

**HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023



HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED (A COMPANY LIMITED BY GUARANTEE)

CONTENTS

	<u>Page No.</u>
Directors and Officers	1
Directors' Report	2 - 12
Independent Examiner's Report	13
Statement of Financial Activities	14
Balance Sheet	15
Cash Flow Statement	16
Notes to the Financial Statements	17 - 26
 <u>MANAGEMENT INFORMATION - not forming part of the statutory accounts</u>	
Detailed income and expenditure account	27

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

COMPANY INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2023

Directors	A Abdulkadar M M Armstrong J V Badcock A J Barks D P Edwards M C Frost M Howlett M Ives B A Mickelburgh M A Sacks R P Stephen P S Whelan	resigned 14 February 2024 resigned 14 February 2024 resigned 14 February 2024 resigned 14 February 2024 appointed 18 March 2024
Company secretary	M Ives	
Company registration number	04451011 (England and Wales)	
Charity registration number	1166644	
Registered office	Armstrong House 4 Sovereign Court Lancaster Way Ermine Business Park Huntingdon Cambridgeshire PE29 6XU	
Independent examiner	D W Mason FMAAT DChA DWM Accounting Limited 9 Needham Court Yaxley Peterborough PE7 3LE	

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

TRUSTEES' REPORT *FOR THE YEAR ENDED 31 DECEMBER 2023*

The Trustees present their report and accounts for the year ended 31 December 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Articles of Association, as amended by special resolution 27 July 2016, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

Directors

The directors shown below have held office since 1 January 2023:

A Abdulkadar	resigned 14 February 2024
M M Armstrong	
J V Badcock	resigned 14 February 2024
A J Barks	
D P Edwards	resigned 14 February 2024
M C Frost	
M Howlett	
M Ives	
B A Mickelburgh	
M A Sacks	appointed 18 March 2024
R P Stephen	
P S Whelan	

No director has an interest in the company as it is limited by guarantee and does not have any share capital.

No director had, during or at the end of the period, a material interest in any contract that was significant in relation to the company's activities.

The company maintains qualifying third party liability insurance for the benefit of the directors.

Objectives and activities

The principal activity of the company is to promote, foster, develop and support the game of Association Football.

Huntingdonshire FA is the guardian of the rules and regulations of football locally, and a leading advocate for football activity within all communities of Huntingdonshire.

Our Mission

To provide the Huntingdonshire community with the relevant and appropriate tools and opportunities to ensure that all areas of the game continue to Grow, Develop and Evolve.

Our Vision

To unite Huntingdonshire to improve the football experience.

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Objectives and activities (continued)

Our Core Values are:

- Diversity – We recognise diversity in people and ideas
- Accountability – We acknowledge and assume responsibility for the actions, products, decisions and policies we take.
- Collaboration – Together we make football stronger and contribute to its development more. Greater success comes from sharing our goals and support to our stakeholders.
- Pride – We take pride in our work plus check, challenge and better those around us.
- Simplify – Football is simple, let's keep it that way.
- Innovation – Pursuing new and creative ideas that ensure that we stay relevant to our community needs and requirements.
- Community – We are part of a community and we measure our success on how we benefit that community.

The review of the Business Plan is yearly; this review looks at what has been achieved and what the outcomes of work in the previous 12 months, albeit interrupted due to the Covid pandemic. This review looks at the success of each key activity in detail and helps Huntingdonshire FA ensure that the mission, vision, and core values remained focused. This review includes contact with all key stakeholders including

- Council Members
- Staff
- Local Football Clubs
- Local Leagues
- Football Association
- Football Foundation
- Living Sport
- Peterborough City Council
- Huntingdonshire District Council

The Huntingdonshire FA updated its workforce during 2023 as follows:

- Mark Ives - Director of Administration and Company Secretary
- Andy Coles – General Manager (left January 2024)
- Gary Marheineke – Football Development Officer (Senior FDO from January 2024)
- Dan England - Referee Development and Club Support Officer
- Ryan Kay – Disability Football Development Officer (left December 2023)
- Sarah Hudson – Designated Safeguarding Officer
- Brett Fairholm - Marketing, Communications and Club Relations Assistant (COO from January 2024)
- Stewart Jeeves – Discipline Consultant
- Petria Foley – Finance Officer

The Key Performance Indicators are monitored weekly by the executive including staff, monthly by the board and quarterly with The FA Regional Manager. Due to this level of scrutiny, Huntingdonshire FA can report that we continue to meet our KPI's and exceed in many.

Our focus continues to be supporting our local football workforce, and all of our volunteers.

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

Youth and Adult Male Football Participation

Male Registered players - 2023/24 Target 7,228 after Quarter 2 review we have 8,691.

Participation has increased due to ongoing promotion and support shown by Hunts FA engaging with local schools and clubs whilst offering continually evolving new formats for the delivery of football.

Youth and Adult Female Football Participation

Female Registered players – 2023/24 Target 1,160 after Quarter 2 review we have 1,297.

Weetabix Wildcats – 2023/24 Target 14 after Quarter 2 review we have 12.

Squad Girls – 2023/24 Target 9 after Quarter 2 review we have 8.

Participation increased in Register players due to Wildcats feeding clubs to create new teams.

Disability Workforce Fund (DWF)

Disabled Registered players - 2023/24 Target 120 after Quarter 2 review we have 139.

Links with NHS, CP Sport and The WFA and club mentor programme is helping participation levels grow.

Safeguarding

Led by Sarah Hudson, DSO, Huntingdonshire FA continue to utilise the Safeguarding 365 guidance to further improve its safeguarding procedures, which requires on going self-assessment, with 2 external assessments undertaken by the NSPCC.

Huntingdonshire FA set clear standards for its clubs, leagues and referees and we continue to support the FA standards. It is the County FA's commitment to fully adhere to the high standards set by The Football Association and ensuring all, including of our participants continue to be able to be safe within Huntingdonshire.

We will continue to collaborate with stakeholders like Leagues, Clubs and Case Management, our Local Authorities and other County FA to ensure that we are delivering our safeguarding practises to the highest level.

Huntingdonshire FA were assessed in October 2022 and February 2024, both times "meeting the standard", showing that we are exceeding in certain areas of the standard as described by the assessors.

Huntingdonshire FA Governance Review

The County FA have made all the necessary amendments to the County FA structure and the Regulatory changes to our articles, to meet the FA Corporate Governance Standards.

We will now evidence the work and have given a commitment to meet the FA standard by January 2025.

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Football Development

Clubs	2018 teams	2019 teams	2020 teams	2021 teams	2022 teams	2023 teams
Adult Male	110	79	89	84	99	103
Adult Ladies	4	7	8	8	8	10
Youth Clubs:						
Youth Boys	227	197	252	212	228	244
Youth Girls	24	21	24	30	30	38
Mini Soccer	162	166	153	151	165	182
Disability	5	4	6	5	8	7
Total	532	474	532	490	538	584

England Accreditation Summary

Football leagues and clubs accredited by The FA have positively changed the football landscape over the last 20 years. They create the ideal environments to nurture players, coaches and volunteers. The result is greater diversity and inclusivity through football. England Football Accredited replaces The FA Charter Standard and is the next chapter in this amazing story as we unite even more communities by supporting Leagues and Clubs over the next ten years.

England Football Accreditation is for all non-professional leagues and clubs. For clubs, this is those that have teams playing within grassroots, the National League System steps 1-6 or the Women's pyramid Tier 3 and below.

Clubs can apply to be Accredited through the dashboard section of the Club Portal. There are a number of on-pitch (e.g. coaching qualifications) and off-pitch (e.g. club policies and plans) criteria that clubs need to meet before they can apply. Within the dashboard, you will be able to see your progress against each of these criteria, and any actions that need to be completed.

Clubs will receive Nike footballs when they become Accredited. Clubs who Stay Accredited will receive footballs and vouchers each season after renewal has been completed. The vouchers can be used towards new kit and equipment through The FAs Accredited Kit Store. Clubs will be able to access other opportunities such as the Club Programme, Club House and be prioritised for other investments – Howdens Kitchen Project for clubs who are 2-3 star clubs.

As of 10 March 2024, The County FA are still supporting clubs with Accreditation if they wish to gain England football accreditation.

Accreditation level	2022/2023	2023/2024
1 star completed	37	67
2 star completed	6	16
3 star completed	-	-
Not accredited	-	10
Total	43	93

Peterborough College Accredited Via AOC – this still shows on Hunts FA power BI as not completed/Accredited.

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Referees

Huntingdonshire FA continue to build upon the excellent training and development pathway for newly qualified referees and for the more experienced referees to be able to attain higher levels of proficiency.

Below is the current registration status as of 1 March 2024.

FA KPI Totals	Hunts FA Male	Hunts FA Female	Sub Total
1 National List Referee	1	-	1
2a Panel Select Referee	-	-	-
2b Panel List Referee	2	-	2
3 Contributory Referee	1	-	1
4 Supply League Referee	11	-	11
5 Senior County Referee	42	-	42
6 County Referee	8	2	10
7 Junior Referee	73	7	80
Y Youth Referee	58	4	62
FA KPI Summary	196	13	209
T Trainee Referee	37	2	39
N Non-Active	6	-	6
Total	239	15	254

We congratulate the referees who received promotion this year. It is the end of a year of hard work and putting into practice the advice received from their Assessors and Mentors.

Those Referees who received promotion in 2023/24 were:-

Recommended from Level 5 to 4

Jack Badcock
Stewart Horn
Jordan Marin

Officials will be nominated should they meet the full required promotion criteria before 30 April 2024.

Recommended from Level 6 to 5 (Hunts FA promotion)

Jacob Nunn (October 2023)
Scott Hendry (October 2023)
Ed Brandon (October 2023)
Robert Walker (December 2024)
Ian Reynolds (February 2024)
Jamie Carter (February 2024)
James Sweek (February 2024)

Promoted from Level 7 to 6 (Hunts FA promotion)

Adrian Golec (October 2023)
Thomas England (December 2023)
Michael Sherman (December 2023)
Martin Brock (February 2024)
Adam Brooks (February 2024)
Ben Crossland (February 2024)

Promoted from Level 4W to 3W (Hunts FA promotion)

Charlotte Hindmarch (December 2023)

More Candidates will follow for promotion at the end of the April checkpoint.

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Facilities

Andy Coles, General Manager is working with Clubs, Local Authorities, Parish Councils. The Football Foundation priority projects listed from the 2019 (due for a refresh in 2023) Local Football Facility Plans for Huntingdonshire and Peterborough were:

Project Pipeline & 2023 Priorities - 3G Pitches Update

Current 3G pitch progress & proposed window submissions - projects that have progressed beyond pre-app

Panel decision for projects is 3 months post-submission

Sawtry Village Academy - Window 5 - FF Submission date April 2023 - may move back to Window 6 - FF Submission date July 2023

Godmanchester Rovers FC - Window 6 - FF Submission date July 2023

Stanground Academy - Window 9 - FF Submission date April 2024

Project Pipeline & 2023 Priorities - Pavilions Update

Sawtry Parish Council - Greenfields - refurbishment and extension

Bushfields - refurbishment

Warboys Sports and Social Club - extension for new changing rooms

Future - 3G Pitches and grass pitches

Alconbury Wield, Sports Hub - Rugby and Football. Full-sided 3G, grass pitches and Pavilion.

Jack Hunt School, Peterborough - LED floodlight to be installed on a full-size 3G football turf pitch

PlayZone Programme - Peterborough

PlayZones are safe, inclusive, and accessible outdoor facilities that bring communities together through recreational forms of football and a range of other sports.

The Football Foundation's exciting new capital investment programme. Using investment from the Premier League, The FA and the Government through Sport England, the PlayZones Programme aims to engage with local communities across the country to create outstanding sports and activity spaces and tackle inequalities in participation.

The aim to focus investment and resource into communities with the greatest need. This will deliver new or refurbished outdoor mini pitches designed for football and other sports and activities that will allow priority groups to be more active.

There are four main groups facing the greatest inequalities:

- Lower socio-economic groups
- Women and girls
- Disabled people and people with long term health conditions
- Ethnically diverse communities

The Football Foundation want us to prioritise engaging with these groups within your place to provide opportunity and access to safe, inclusive and welcoming facilities.

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

PlayZone Programme - Peterborough

There is a Four stage process to develop our application

- Expression of Interest (EOI)
- Narrow the Focus
- Community Engagement and Site Identification
- Full Application

At the time of completing this report we are at Stage 4 - Full Application

Labosport, who have been appointed consultants by the Football Foundation to support the next stage of the PlayZones programme process.

Five sites had been identified from the Community Engagement Report created by Living Sport. These sites visited by Andy Coles, Football Foundation and Labosports

Due to partnership funding Peterborough City Council have pulled out of Playzones being at Orton Bushfield and Hobson's Park.

Woodlands Sports Complex, Splash Lane, Castor, Peterborough, PE5 7BD
Football and Netball - 2G sand dressed synthetic turf
New build

Active Hampton, Beaumont Way, Hampton Hargate, PE7 8DN
Football and Netball - 2G sand dressed synthetic turf
Refurbishment

Bretton Park (Peterborough Lions), Flaxland, PE3 8DG
Football and Netball - 2G sand dressed synthetic turf
Newbuild

The other three sites' Woodlands Sports Complex, Active Hampton and Bretton Park (Peterborough Lions) have secured and or in the process of securing partnership funding.

Howdens Kitchen Programme Pilot - Hunts FA pilot for The FA

Howdens plan to deliver hundreds of kitchens in grassroots football clubs over the next 3 years. This would involve Howdens local depot working with the club to re-design their Kitchen/Servery to the tune of £8,000-£10,000 of in-kind units/appliances. Installation of the kitchen is through a local tradesperson with a Howdens account, ensuring that it complies with current regulations and the project is completed.

Linked to supporting England Football Accreditation Programme 2-3 Star clubs

Howdens expressed an initial view to carry out a couple of pilots. With Mark Liddiard's support who is Head of Facilities for The FA and using the Local Football Facility Plan and draft version of the Playing Pitch Strategy for Huntingdonshire we identified kitchens at:

Buckden in association with Buckden Juniors FC, Buckden FC and Buckden Village Hall Trust.
Warboys in association with Warboys FC, Warboys Colts FC and Warboys Sports and Social Club

Because of time constraints to complete the refurbishments by the end of 2022 we had to move quickly to arrange meetings between, The FA, Howdens and each Football club to set the pilot in motion.

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

TRUSTEES' REPORT *FOR THE YEAR ENDED 31 DECEMBER 2023*

Howdens Kitchen Programme Pilot - Hunts FA pilot for The FA (continued)

Work to refurbish each kitchen took place in December with Howdens media team visiting each site in early January to capture a typical match day with videos record and interviews with club officials.

Andy Coles is part of an FA/County FA Kitchen Project Group to help support building the detail around how this programme is shaped.

I am delighted that the County FA was selected as the pilot and that we have two refurbished kitchens supporting our grassroots clubs.

The FA plan to launch the Howdens Kitchen project through the Football Foundation portal in May 2023. 100 clubs in the first window.

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The results and fixtures for the 2024 County Cup finals are as follows:

Men's Senior Cup	Godmanchester Rovers First	v	St Ives Town First	16 April - KO 7.45pm
Women's Senior Cup	Eaton Socon Ladies	2 v 1	Godmanchester Town	Att 708
Intermediate Cup	Hemingfords United	0 v 0	Eynesbury United	Att 331
	<i>Eynesbury United win 4-3 on penalties</i>			
Junior Cup	Hartford Rangers	2 v 3	Needingworth United	Att 312
Lower Junior Cup	Alconbury Weston	v	Houghton & Wyton First	10 April - KO 7.45pm
Sunday Cup	Cardea First Sunday	v	Atletico GK	3 April - KO 7.45pm
Under 18 Cup	FC Hampton U18 Royals	v	Warboys Colts U18	19 April - KO TBC
Under 16 Cup Boys	St Ives Town U16	v	St Neots Town U16	21 April - KO 2pm
Under 16 Cup Girls	Girls United U15	v	Peterborough RTC U15 Girls	19 May - KO 2pm
Under 15 Cup	Godmanchester Town U15	v	St Neots Town U15	14 April - KO 2pm
Under 14 Cup Boys	St Ives Town U14 Black	v	Yaxley Juniors U14 Blue	14 April - KO 11am
Under 14 Cup Girls	ICA Sports Youth U14 Girls	v	Girls United U14	14 April - KO 11am
Under 13 Cup	Peterborough RTC U13 Red	v	Holme FC U13	21 April - KO 11am
Under 12 9v9 Boys	Godmanchester Rovers Youth U12 Whites	v	Peterborough RTC U12 JPL	11 May - KO 2pm
Under 12 9v9 Girls	Girls United U12 Pink	v	Girls United U12 Black	11 May - KO 11am
Veterans Cup Final	Eunice Huntingdon Veterans	1 v 2	Park Farm Pumas Veterans	Att 157

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

Financial Results

Against the backdrop of limited resources, it has continued to be difficult to plan or develop services. Operating incoming from charitable and other sources, increased by 35.3% - although it is still below pre-COVID levels of income. Our expenditure on charitable activities increased by 23%. Overall, there was a positive movement in funds of £12,345. Due to timing differences on monies owed at the end of the year and depreciation, there was an increase in cash and bank balances held of £39,466.

Principal Funding Sources

The Association's reliance on its principal source of income, The FA, fell from 53.35% in 2022 to 51.31% in 2023, although actual funding was increased.

Reserves & Management

The Trustee responsible for Finance's policy is to maintain reserves at a discretionary minimum level of 100 days' operating costs including restricted expenditure. The reserves level was monitored regularly by The Trustee responsible for Finance with cash managed internally on a daily basis. This ensured that sufficient resources were available to meet the ever changing objectives and needs of the Association in the face of a sudden and significant drop in grant funding.

Risk Management

Risk management is a continuous process embedded throughout the governance structure. While the Trustees focus on the major strategic risks facing the Association, day to day management of operational risk is the responsibility of the County Secretary and staff. Each project is subject to a risk assessment at the start and review is maintained throughout its duration. Learning from the risk management of individual projects is shared throughout the Trustees and the Association. HFA maintains a business continuity plan which is regularly reviewed and updated. Led by the Trustees, the plan is designed to ensure HFA can continue to operate if its systems or facilities, or those of its strategic service delivery partners, are out of action for any significant length of time due to an unforeseen event. Updates on the risks are reported to the Trustees Board meetings by the County Secretary, for the Trustees to review and manage changes accordingly. The Covid 19 pandemic was an example of an unforeseen and highly significant impact to the Association. The governance structures, put in place by the Trustees, enabled the Association to react swiftly to the ever changing situation. Cost saving measures were implemented swiftly with the aim to sustain as much as possible the operational capabilities of the Association. Budgeting and frequent Forecasting enabled the Trustees to react to the financial plight faced and helped The Trustees to take the necessary actions to preserve the Association.

Going concern

The governance structures, referred to above, allowed the Association to ensure that it was able to continue to operate throughout the pandemic. The forecasting has also shown that the Association is in a position to continue for at least the coming 12 months with the continued support of The FA.

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

TRUSTEES' REPORT *FOR THE YEAR ENDED 31 DECEMBER 2023*

Directors' responsibilities

The trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Companies Act 2006 requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions for small companies of the Companies Act 2006.

This report was approved by the board of trustees on 28 March 2024

On behalf of the board



M C Frost
Director

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED
FOR THE YEAR ENDED 31 DECEMBER 2023

I report on the accounts of the company for the year ended 31 December 2023, which are set out on pages 14 to 26.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Association of Accounting Technicians.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a "true and fair" which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

I 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 accounts to be reached.

D W Mason

David Mason FMAAT DChA

DWM Accounting Limited
9 Needham Court
Yaxley
Peterborough
PE7 3LE

Date: 2 April 2024

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income:					
Income from charitable activities	3	320,049	22,733	342,782	248,357
Income from other activities	4	55,317	10	55,327	47,332
Investment income	5	3,359	-	3,359	939
Total income		<u>378,725</u>	<u>22,743</u>	<u>401,468</u>	<u>296,628</u>
Expenditure:					
Charitable activities	6	369,036	20,087	389,123	316,277
Total resources expended		<u>369,036</u>	<u>20,087</u>	<u>389,123</u>	<u>316,277</u>
Net income for the year before transfers		9,689	2,656	12,345	(19,649)
Transfer between funds		2,746	(2,746)	-	-
Net movement in funds for the year		<u>12,435</u>	<u>(90)</u>	<u>12,345</u>	<u>(19,649)</u>
Fund balances brought forward		566,693	60,457	627,150	646,799
Fund balances carried forward		<u><u>579,128</u></u>	<u><u>60,367</u></u>	<u><u>639,495</u></u>	<u><u>627,150</u></u>

The notes on pages 17 to 26 form part of these financial statements

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

BALANCE SHEET AS AT 31 DECEMBER 2023

	Note	2023		2022	
		£	£	£	£
Fixed assets					
Investments	12		20		20
Property, plant and equipment	13		432,470		459,676
			<u>432,490</u>		<u>459,696</u>
Current assets					
Debtors	14	18,979		30,334	
Cash at bank and in hand		234,845		195,379	
		<u>253,824</u>		<u>225,713</u>	
Creditors: amounts falling due within one year	15	<u>(46,819)</u>		<u>(58,259)</u>	
Net current assets			207,005		167,454
Net assets			<u>639,495</u>		<u>627,150</u>
Funds of the charity	16				
Unrestricted funds			579,128		566,693
Restricted funds	17		60,367		60,457
Total charity funds			<u>639,495</u>		<u>627,150</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Companies Act 2006 and for preparing accounts which give a true and fair view of the state of the affairs of the charitable company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the charitable company.

The accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The financial statements were approved by the Board of Directors on 28 March 2024



M C Frost
Director

Company registration number 04451011 (England and Wales)

The notes on pages 17 to 26 form part of these financial statements

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
Reconciliation to cash generated from operations		
Surplus/(Deficit) for the year	12,345	(19,649)
Depreciation	32,165	34,368
Investment income	(3,359)	(939)
Decrease/(Increase) in debtors	11,355	(22,218)
(Decrease)/Increase in creditors	(11,440)	37,443
	<hr/>	<hr/>
Net cash inflow from operating activities	41,066	29,005
 Cash from other sources		
Investment income	3,359	939
 Application of cash		
Payments to acquire fixed assets	(4,959)	(12,426)
	<hr/>	<hr/>
Increase in cash	39,466	17,518
Cash at bank and in hand at beginning of the year	195,379	177,861
	<hr/>	<hr/>
Cash at bank and in hand at end of the year	<u>234,845</u>	<u>195,379</u>

The notes on pages 17 to 26 form part of these financial statements

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation

The financial statements have been prepared in accordance with 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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK (FRS 102) and the Companies Act 2006.

1.2 Public benefit

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

1.3 Preparation of the accounts on a going concern basis

The charitable company reported a cash inflow of £39,466 for the year. The trustees agree an annual budget and are confident that the charity is a going concern.

1.4 Income

All income is included in the Statement of Financial Activities in the year in which they are receivable, except for monies which are for specific periods crossing over the year end.

Income represents affiliation fees, course fees, fines, Football Association grants and other income receivable in the year.

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.6 Fund accounting

Funds held by the charity are:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds - these are funds that have been set aside at the discretion of the Trustees for a specific, but not legally binding, purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (continued)

1.7 Expenditure and irrecoverable VAT

All resources expended are accounted for gross, and in the period in which they are incurred. VAT is not recoverable by the charity and as such is included in the relevant costs in the Statement of Financial Activities.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic

1.8 Tangible fixed assets and depreciation

Depreciation is provided at rates in order to write off each asset over its estimated useful life as follows:

Land and buildings	5% straight line
Furniture and fittings	4% and 20% straight line
Office equipment	20% straight line
Computer equipment	20% straight line

1.9 Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

1.10 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short term maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Leasing and hire purchase commitments

Leases are classified as finance leases when they transfer substantially all the risks and rewards of ownership of the leased assets to the company. Other leases that do not transfer substantially all the risks and rewards of ownership of the leased assets to the company are classified as operating leases.

The company has entered into some hire purchase agreements for certain machinery assets that include the option to purchase the items at the end of the lease term for a nominal amount, which is expected to be much lower than their fair value at that date. The hire purchase agreements have been classified as finance leases as it is reasonably certain that the option will be exercised.

Rentals paid under operating leases are charged to profit and loss account on a straight line basis over the period of the lease.

1.12 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (continued)

1.13 Provisions

Provisions are recognised when the company has a legal or constructive obligation at the reporting date as a result of a past event, it is probable that the company will be required to settle the obligation and the amount of the obligation can be reliably estimated.

Provisions are recognised at the best estimate of the amount required to settle the obligation at the reporting date.

1.14 Taxation

The charitable company is now exempt from paying corporation tax on its investment income and from the annual requirement to file a corporation tax return.

1.15 Employee benefits

Short-term employee benefits

Short-term employee benefits are recognised as an expense in the period in which they are incurred.

Post-employment defined contribution plans

The company makes contributions for staff to a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund, or paid to employees' personal pension plans. The pension cost charge represents contributions payable by the company to the fund or personal plans and are recognised as an expense as they are incurred.

2 Legal status of the charity

Huntingdonshire Football Association Limited is a charitable company limited by guarantee, incorporated in England and Wales. Its registered office is Armstrong House, 4 Sovereign Court, Lancaster Way, Ermine Business Park, Huntingdon, Cambs, PE29 6XU.

The charity is a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

3 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
FA Grants:				
FA Salary and grants	161,192	-	161,192	150,053
FA grants - Rule 8e	-	21,533	21,533	390
FA grants - facilities management	9,000	-	9,000	4,500
FA grants - coaching support	-	-	-	304
FA grants - grass pitch funding	500	-	500	1,000
FA grants - football delivery funding	3,415	-	3,415	2,000
FA grants - Equal game ambassador	1,487	-	1,487	-
FA grants - Squad girls football programme	2,000	-	2,000	-
FA grants - Wildcats programme funding	2,300	-	2,300	-
FA grants - FA Futsal cup	800	-	800	-
FA grants - Grassroots awards	600	-	600	-
FA grants - Disability Football ambassador	2,650	-	2,650	-
FA grants - Comet Disability Funding	500	-	500	-
Disability funding for cerebral palsy	-	-	-	750
Development Income	24,306	1,200	25,506	21,547
Members Affiliation Fee	44,770	-	44,770	26,369
Referees' Income	16,005	-	16,005	9,001
Discipline Income	50,524	-	50,524	32,443
	320,049	22,733	342,782	248,357

4 Income from other activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Competition Income	18,648	-	18,648	12,033
Ticket Sales	3,560	-	3,560	3,035
Donations and sponsorships	600	10	610	554
Hire of head office	20,725	-	20,725	20,445
Miscellaneous income	11,780	-	11,780	11,018
Equipment Sales	4	-	4	247
	55,317	10	55,327	47,332

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

5 Investment income

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Interest Received	3,359	-	3,359	939

6 Charitable expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Salaries	178,810	-	178,810	156,682
Development Expenditure	14,515	-	14,515	4,732
Disability Workforce Fund	-	14,055	14,055	14,169
Staff Expenses	8,390	-	8,390	3,949
Council and Referee Expenses	9,307	4,732	14,039	4,721
Consultancy charges	33,600	-	33,600	34,200
Rates	7,209	-	7,209	5,525
Insurance	29,486	-	29,486	10,124
Light, heat and water	8,461	-	8,461	4,613
Printing, stationery and advertising	1,714	-	1,714	5,355
Telephone & Postage	2,711	-	2,711	2,197
Professional Fees	1,848	-	1,848	1,611
Repairs & Maintenance	5,720	-	5,720	8,331
Subscriptions	1,356	-	1,356	864
Benevolent Fund payments	-	1,300	1,300	625
Computer software costs	553	-	553	524
Discipline Expenditure	8,861	-	8,861	9,772
Competition Expenditure	15,259	-	15,259	6,624
Ticket Purchases	4,100	-	4,100	3,320
Hire of head office expenses	-	-	-	116
Bank and credit card charges	2,262	-	2,262	862
Miscellaneous Expenditure	621	-	621	811
Depreciation	32,165	-	32,165	34,368
Governance costs (note 7)	2,088	-	2,088	2,182
	369,036	20,087	389,123	316,277

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

7 Governance costs

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Trustee travelling expenses (note 10)	175	-	175	282
Fees paid to trustees (note 10)	400	-	400	400
Accountancy fees	1,513	-	1,513	1,500
	<u>2,088</u>	<u>-</u>	<u>2,088</u>	<u>2,182</u>

8 Taxation

The charitable company is a non-profit making company and is exempt from corporation tax on any investment income earned during the year.

9 Net income for the year

This is stated after charging:

	2023 £	2022 £
Depreciation	32,165	34,368
Accountancy	1,513	1,500
	<u>33,678</u>	<u>35,868</u>

10 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2023 £	2022 £
Salaries and wages	159,687	139,847
Social security costs	14,311	13,099
Pension costs	4,749	4,135
Consultancy costs	33,600	34,200
	<u>212,347</u>	<u>191,281</u>

No employee had benefits in excess of £60,000 (2022 : no employees) received remuneration amounting to more than £60,000 in either year.

Pension costs are allocated in proportion to the related staffing costs incurred.

The total employee benefits of the key management personnel of the charity were £33,600.

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

10 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

During the year, the following payments were made to trustees:

	2023 Total £	2023 Number of trustees	2022 Total £	2022 Number of trustees
Referee observation fees	100	1	180	1
Honoraria	400	1	400	1
Travel expenses	75	1	102	2

11 Staff numbers

The average staff numbers during the year are as follows:

	2023	2022
Average monthly head count during the year	<u>5</u>	<u>6</u>
Average number of full-time equivalent employees during the year	<u>5</u>	<u>5</u>
Additional average number of tutors during the year	<u>6</u>	<u>6</u>
Average number of tutors paid per month during the year	<u>1</u>	<u>1</u>

12 Investments

	2023 £	2022 £
Total fixed asset investments comprise:		
Interest in associate	<u>20</u>	<u>20</u>

Interest in associate

The charitable company holds 15% of the issued share capital of Sovereign Court Management Company Limited, a company incorporated in England and Wales.

The principal activity of Sovereign Court Management Company Limited is to maintain the common areas of Sovereign Court.

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

13 Property, plant and equipment

	Freehold property	Furniture and fittings £	Office equipment £	Computer equipment £	Total £
Cost or valuation					
At 1 January 2023	537,074	98,893	27,812	2,354	666,133
Additions	-	2,745	-	2,214	4,959
At 31 December 2023	<u>537,074</u>	<u>101,638</u>	<u>27,812</u>	<u>4,568</u>	<u>671,092</u>
Depreciation					
At 1 January 2023	112,999	68,754	24,601	103	206,457
Charge for the period	19,098	10,024	2,858	185	32,165
At 31 December 2023	<u>132,097</u>	<u>78,778</u>	<u>27,459</u>	<u>288</u>	<u>238,622</u>
Net book value					
At 31 December 2023	<u>404,977</u>	<u>22,860</u>	<u>353</u>	<u>4,280</u>	<u>432,470</u>
At 31 December 2022	<u>424,075</u>	<u>30,139</u>	<u>3,211</u>	<u>2,251</u>	<u>459,676</u>

14 Debtors

	2023 £	2022 £
Trade debtors	5,679	2,304
Other debtors	1,299	7,194
Prepayments	12,001	20,836
	<u>18,979</u>	<u>30,334</u>

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	4,560	11,961
Taxation and social security	(393)	(393)
Accruals and deferred income	31,766	30,494
Other creditors	6,598	11,909
Funds held for Hunts Sunday League	4,288	4,288
	<u>46,819</u>	<u>58,259</u>

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

16 Analysis of charitable funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2023 are represented by:			
Investments	20	-	20
Tangible fixed assets	432,470	-	432,470
Current assets	190,738	63,086	253,824
Current liabilities	(44,100)	(2,719)	(46,819)
	<hr/>	<hr/>	<hr/>
Net assets	579,128	60,367	639,495
	<hr/>	<hr/>	<hr/>

17 Restricted funds

	Opening balance £	Incoming resources £	Resources expended £	Transfers £	Closing balance £
FA grants - referee retention and mentoring	-	-	(4,732)	4,732	-
FA grants - Rule 8e	-	21,533	-	(21,533)	-
Disability Workforce Fund	-	-	(14,055)	14,055	-
Development Income	40,688	1,200	-	-	41,888
Bursaries	13,932	-	-	-	13,932
Benevolent Fund	5,837	10	(1,300)	-	4,547
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	60,457	22,743	(20,087)	(2,746)	60,367
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

The FA Salary grant is to pay the salaries of the charity - any shortfall is transferred from unrestricted funds. Other FA grants are for the specific purposes stated above.

The Disability Workforce fund is relating to monies received from the Postcode Lottery jointly with Cambs FA.

Development income is monies received for specific, small projects.

Bursary income is paid out once trainees have completed their courses - the fund balance carried forward is in respect of timing differences at the year end.

The Benevolent Fund was previously administered by a separate charity. It provides provide grants to football players who have suffered severe injury whilst participating in a football activity with a registered member club of the Huntingdonshire Football Association. It also provides grants to any member, player or ex-member who declares the need for financial assistance.

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

NOTES TO THE ACCOUNTS *FOR THE YEAR ENDED 31 DECEMBER 2023*

18 Related party transactions

During the year, the charitable company received a management fee of £3,550 from Sovereign Court Management Company Limited for managing the common areas of Sovereign Court.

The charitable company also paid £1,592 to Sovereign Court Management Company Limited in respect of service charges for their part of the common areas of Sovereign Court.

Two directors of the charitable company are the two directors of Sovereign Court Management Company Limited. The company secretary of the charitable company is also the company secretary of Sovereign Court Management Company Limited.

A director of the charitable company provides consultancy to the charitable company in respect of being the director of administration - this is through that director's limited company. The amount charged is £33,600 (2022 - £34,200). A further £8,640 (2022 - £9,240) is paid to their company in respect of consultancy for discipline.

19 Control

No one individual has overall control of the company.

HUNTINGDONSHIRE FOOTBALL ASSOCIATION LIMITED

DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
Income		
Competition Income	18,648	12,033
Members Affiliation Fee	44,770	26,369
Benevolent Fund donations	10	54
Ticket Sales	3,560	3,035
Referees' Income	16,005	9,001
Discipline Income	50,524	32,443
Interest Received	3,359	939
Hire of head office income	20,725	20,445
Miscellaneous Income	11,780	11,768
Donations and sponsorships	600	500
FA Grants	205,977	158,247
Development Income	25,506	21,547
Equipment Sales	4	247
TOTAL INCOME	401,468	296,628
Expenditure		
Salaries	179,210	157,082
Rates	7,209	5,525
Light, heat and water	8,461	4,613
Staff Expenses	8,390	3,949
Council and Referee Expenses	14,214	5,003
Consultancy charges	33,600	34,200
Printing, Stationery & Advertising	1,714	5,355
Telephone & Postage	2,711	2,197
Professional Fees	3,361	3,111
Miscellaneous Expenditure	621	811
Repairs & Maintenance	5,720	8,331
Hire of head office expenses	-	116
Subscriptions	1,356	864
Benevolent Fund payments	1,300	625
Insurance	29,486	10,124
Computer software costs	553	524
Ticket Purchases	4,100	3,320
Discipline Expenditure	8,861	9,772
Development Expenditure	14,515	4,732
Disability Workforce Fund	14,055	14,169
Competition Expenditure	15,259	6,624
Bank and credit card charges	2,262	862
Depreciation	32,165	34,368
TOTAL EXPENDITURE	389,123	316,277
Excess of Income over Expenditure	12,345	(19,649)