

**SHEFFIELD AND HALLAMSHIRE  
COUNTY FOOTBALL ASSOCIATION LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020**

**CHARITY NUMBER 1168762  
COMPANY NUMBER 04236669**



# **SHEFFIELD AND HALLAMSHIRE COUNTY FOOTBALL ASSOCIATION LIMITED**

## **COMPANY INFORMATION**

### **DIRECTORS & TRUSTEES:**

U D Rennie  
R Beynon  
B Coddington  
M Gilmour  
P M Unwin  
I A Vaines

### **REGISTERED OFFICE:**

Clegg House  
204 Meadowhall Road  
Sheffield  
S9 1BN

### **REGISTERED NUMBER:**

04236669 (England and Wales)

### **CHARITY NUMBER:**

1168762

### **AUDITORS:**

Roddis Taylor Robinson  
Chartered Accountants  
Statutory Auditor  
Unit 6 Acorn Business Park  
Woodseats Close  
Sheffield  
S8 0TB

### **BANKERS:**

Virgin Money  
Fargate  
Sheffield  
S1 1LL

# **SHEFFIELD AND HALLAMSHIRE COUNTY FOOTBALL ASSOCIATION LIMITED**

## **REPORT OF THE TRUSTEES**

### **FOR THE YEAR ENDED 30 JUNE 2020**

The Trustees who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements for the year ended 30 June 2020. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2015 in preparing the annual report and financial statements of the charity.

## **PRINCIPAL OBJECTS AND ACTIVITIES**

The principal objects are to promote, develop and support community participation in healthy recreation by providing or assisting in the provision of facilities for the playing of the game and such other sports or physical activities which improve fitness and health (facilities means land, buildings, equipment and organising sporting activities); to advance amateur sport by promoting the amateur playing of the game and such other sports or games which promote health by involving physical or mental skill or exertion and which are undertaken on an amateur basis; to advance education (including academic and physical education) by such means as the Trustees think fit including helping and educating children and young people by providing facilities for the playing of the game and other sports as to develop their physical, mental and social capacities that they may grow to full maturity as individuals and members of the community; and to relieve people with disabilities, learning difficulties or ill-health by the provision of facilities for the playing of the game and other sport, recreation or leisure time occupation in the interests of social welfare and with the object of improving the conditions of life of such people.

The Trustees confirm that they have had regard to the Charity Commission's guidance on public benefit.

## **RESULTS**

The results of the company for the year ended 30 June 2020 are set out in the financial statements on pages 9 to 21. The surplus of £84,639 has been transferred to reserves.

## **FIXED ASSETS**

Details of changes in fixed assets are given in note 10 to the financial statements.

## **SHEFFIELD AND HALLAMSHIRE COUNTY FOOTBALL ASSOCIATION LIMITED**

### **REPORT OF THE TRUSTEES (CONTINUED)**

#### **FOR THE YEAR ENDED 30 JUNE 2020**

#### **RESERVES**

Sheffield and Hallamshire County Football Association Limited maintains free reserves in order to fund major new initiatives and as a shield against future downturns. The Trustees have established a policy of maintaining reserves at a discretionary minimum level, currently equating to 6 month's operating costs. At the end of the year the actual reserves level was in line with the policy. The reserve levels are monitored regularly by the Trustees with the cash managed internally on a daily basis. This ensures that sufficient resources are available to meet the needs of continuing activities in the face of a significant drop in grant funding.

When considering the required level of reserves the following risks have been taken into account:

- Risk associated with each stream of income and expenditure being different from that budgeted
- Planned activity level
- Organisations commitments

The previous accounting period covered eighteen months to bring the company's accounting reference date into line with the end of the football season, for this reason the comparative figures are not entirely comparable. The legal authority to change the accounting reference date is Section 392 of the Companies Act 2006.

#### **RISKS**

Major risks have been reviewed and systems and procedures have been established to manage these risks.

#### **STRUCTURE AND GOVERNANCE**

Sheffield and Hallamshire County Football Association Limited is a private company limited by guarantee governed by its Memorandum and Articles of Association dated 18 June 2001 as amended by special resolutions dated 11 August 2016. It is registered as a charity with the Charity Commission.

#### **APPOINTMENT OF TRUSTEES**

As set out in the Articles of Association the members appoint the independent Trustees and up to six other Trustees. A President may be nominated by the council and elected by the members; the Chair is appointed by the council.

# **SHEFFIELD AND HALLAMSHIRE COUNTY FOOTBALL ASSOCIATION LIMITED**

## **REPORT OF THE TRUSTEES (CONTINUED)**

### **FOR THE YEAR ENDED 30 JUNE 2020**

#### **DIRECTORS**

The directors of the charitable company are its Trustees for the purpose of charity law. The Trustees who served during the year ended 30 June 2020 were:

U D Rennie  
R Beynon  
B Coddington  
M Gilmour  
P M Unwin

The following director was appointed after the year end but before the date of this report.  
I A Vaines (appointed 17 November 2020)

The company has provided third party indemnity insurance cover for its Trustees during the year ended 30 June 2020.

#### **AUDITORS**

Roddis Taylor Robinson have signified their willingness to continue in office and a resolution proposing their re-appointment will be submitted to the annual general meeting.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees (who are also directors of Sheffield and Hallamshire County Football Association Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

# **SHEFFIELD AND HALLAMSHIRE COUNTY FOOTBALL ASSOCIATION LIMITED**

## **REPORT OF THE TRUSTEES (CONTINUED)**

### **FOR THE YEAR ENDED 30 JUNE 2020**

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **DISCLOSURE OF INFORMATION TO THE AUDITORS**

We, the Trustees of the company who held office at the date of approval of these financial statements as set out above each confirm, so far as we are aware, that:

- there is no relevant audit information of which the company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as Trustees in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

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

## **BY ORDER OF THE BOARD**

.....  
R Beynon  
Trustee

23 November 2021

## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SHEFFIELD AND HALLAMSHIRE COUNTY FOOTBALL ASSOCIATION LIMITED**

### **Opinion**

We have audited the financial statements of Sheffield and Hallamshire County Football Association Limited (the 'charitable company') for the year ended 30 June 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2020, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## **INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF SHEFFIELD AND HALLAMSHIRE COUNTY FOOTBALL ASSOCIATION LIMITED (CONTINUED)**

### **Other information**

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of Trustees**

As explained more fully in the Trustees' responsibilities statement set out on page 5, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.



## **INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF SHEFFIELD AND HALLAMSHIRE COUNTY FOOTBALL ASSOCIATION LIMITED (CONTINUED)**

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### **Use of our report**

This report is made solely to the charitable company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Julie Holderness (Senior Statutory Auditor)  
For and on behalf of Roddis Taylor Robinson  
Chartered Accountants  
Statutory Auditor

Unit 6 Acorn Business Park  
Woodseats Close  
Sheffield  
S8 0TB

23 November 2021

Roddis Taylor Robinson is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

**SHEFFIELD AND HALLAMSHIRE COUNTY FOOTBALL ASSOCIATION LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

**FOR THE YEAR ENDED 30 JUNE 2020**

	<u>Note</u>	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total Funds <u>2020</u> £	Total Funds <u>2019</u> £
<b>INCOME</b>					
Income from charitable activities	3	863,341	37,878	901,219	1,491,562
Investment income	4	1,518	-	1,518	1,801
Other income	5	36,667	-	36,667	13,738
<b>TOTAL INCOME</b>		<u>901,526</u>	<u>37,878</u>	<u>939,404</u>	<u>1,507,101</u>
<b>EXPENDITURE</b>					
Expenditure on charitable activities	6	782,398	32,450	814,848	1,322,308
Other	7	39,917	-	39,917	108,138
<b>TOTAL EXPENDITURE</b>		<u>822,315</u>	<u>32,450</u>	<u>854,765</u>	<u>1,430,446</u>
<b>NET INCOME</b>		79,211	5,428	84,639	76,655
Taxation		-	-	-	-
<b>NET INCOME FOR YEAR BEFORE TRANSFERS</b>		79,211	5,428	84,639	76,655
<b>TRANSFERS BETWEEN FUNDS</b>		-	-	-	-
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		79,211	5,428	84,639	76,655
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		757,834	58,096	815,930	739,275
<b>TOTAL FUNDS CARRIED FORWARD</b>	16	<u>837,045</u>	<u>63,524</u>	<u>900,569</u>	<u>815,930</u>

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

The comparative period covers the eighteen-month period ended 30 June 2019.

# **SHEFFIELD AND HALLAMSHIRE COUNTY FOOTBALL ASSOCIATION LIMITED**

## **BALANCE SHEET AT 30 JUNE 2020**

	Notes	30 June 2020 £	30 June 2019 £
<b>FIXED ASSETS</b>			
Tangible assets	10	545,224	558,413
Investments	11	701	701
		<hr/> 545,925	<hr/> 559,114
<b>CURRENT ASSETS</b>			
Stocks		7,560	6,561
Debtors	12	64,365	27,912
Cash at bank and in hand		830,525	856,226
		<hr/> 902,450	<hr/> 890,699
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	13	(296,668)	(376,249)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		605,782	514,450
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,151,707	1,073,564
		<hr/>	<hr/>
<b>CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>	14	(251,138)	(257,634)
		<hr/>	<hr/>
<b>NET ASSETS</b>		900,569	815,930
		<hr/>	<hr/>
<b>CHARITY FUNDS</b>			
Unrestricted income funds	16	837,045	757,834
Restricted income funds	16	63,524	58,096
		<hr/>	<hr/>
<b>TOTAL CHARITY FUNDS</b>		900,569	815,930
		<hr/>	<hr/>

For the year ended 30 June 2020 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies, but as this company is a charity, it is subject to audit under the Charities Act 2011.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2020 in accordance with Section 476 of the Companies Act 2006.

**SHEFFIELD AND HALLAMSHIRE COUNTY FOOTBALL ASSOCIATION LIMITED**

**BALANCE SHEET AT 30 JUNE 2020 (CONTINUED)**

The directors acknowledge their responsibilities for:

- a) ensuring that the company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006 and
- b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial period and of its incoming resources and application of resources for each financial period in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applied to companies subject to the small companies' regime.

Approved by the Board on 23 November 2021 and signed on its behalf by

.....  
R Beynon - Director

**SHEFFIELD AND HALLAMSHIRE COUNTY FOOTBALL ASSOCIATION LIMITED**

**STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED 30 JUNE 2020**

	Notes	Year Ended <u>30.06.20</u> £	Period 01.01.18 to <u>30.06.19</u> £
<b>Cash/ (absorbed) generated by operating activities</b>	19	(24,489)	251,134
Taxation paid		-	-
<b>Net cash flow from operating activities</b>		<u>(24,489)</u>	<u>251,134</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(4,681)	(13,961)
Grants received		1,951	5,373
Interest income		1,509	1,760
Dividend income		9	41
<b>Cash used in investing activities</b>		<u>(1,212)</u>	<u>(6,787)</u>
<b>Increase in cash and cash equivalents</b>		(25,701)	244,347
<b>Cash and cash equivalents at the beginning of the year</b>		<u>856,226</u>	<u>611,879</u>
<b>Total cash and cash equivalents at the end of the year</b>		<u><u>830,525</u></u>	<u><u>856,226</u></u>

# **SHEFFIELD AND HALLAMSHIRE COUNTY FOOTBALL ASSOCIATION LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 30 JUNE 2020**

#### **1. STATUTORY INFORMATION**

Sheffield and Hallamshire County Football Association is a private company limited by guarantee incorporated in England and Wales. The company's registered numbers and registered office address can be found on the Company Information page. 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.

#### **2. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements have been prepared under the historical cost convention.

The charity constitutes a public benefit entity as defined by FRS 102. 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 and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The charity has availed itself of Paragraph 4 (1) of Schedule 1 of the Small Companies and Groups (Accounts and Directors Reports) Regulations 2008 and adopted the Companies Act formats to reflect the special nature of the charity's activities.

The financial statements have been prepared to give a 'true and fair' view and 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 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) issued on October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2015 which has since been withdrawn.

The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been applied consistently to all periods presented unless otherwise stated.

##### **Income recognition**

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income.

##### **Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised when there is a legal or constructive obligation to make payments to third parties.

# **SHEFFIELD AND HALLAMSHIRE COUNTY FOOTBALL ASSOCIATION LIMITED**

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

### **FOR THE YEAR ENDED 30 JUNE 2020**

#### **2. ACCOUNTING POLICIES (CONTINUED)**

##### **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation rates are calculated to write down the assets to their estimated residual values, over their expected useful lives at the following rates:

Computers	-	20% reducing balance
Office fixtures & fittings	-	10% reducing balance
Freehold property	-	2% straight line

Land is not depreciated.

##### **Stocks**

Stock is valued at the lower of cost and net realisable value. Cost is calculated using the first in first out formula.

##### **Debtors and creditors**

Debtors and creditors are recorded at transaction price.

##### **Group accounts and investments**

The financial statements contain information about Sheffield and Hallamshire County Football Association Limited and do not contain consolidated financial information as the parent of a group.

The company has taken advantage of the exemptions conferred by the Companies Act 2006 as a small group from preparing group accounts.

Fixed asset investments include shares in group undertakings and are stated at cost.

Listed investments are also stated at cost.

##### **Pensions**

The company operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

##### **Grants**

Grants receivable in respect of capital expenditure are credited to the income and expenditure account in annual instalments over the estimated useful lives of the assets concerned.

Other grants are credited to the income and expenditure account in the period in which the relevant Expenditure is incurred.

**SHEFFIELD AND HALLAMSHIRE COUNTY FOOTBALL ASSOCIATION LIMITED**

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

**FOR THE YEAR ENDED 30 JUNE 2020**

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Year Ended <u>30.06.20</u> £	Period 01.01.18 to <u>30.06.19</u> £
Football administration	265,563	567,014
Development fund	634,555	922,162
Benevolent fund	1,101	2,386
	<u>901,219</u>	<u>1,491,562</u>

**4. INVESTMENT INCOME**

	Year Ended <u>30.06.20</u> £	Period 01.01.18 to <u>30.06.19</u> £
Bank interest	1,509	1,760
Dividends	9	41
	<u>1,518</u>	<u>1,801</u>

**5. OTHER INCOME**

	Year Ended <u>30.06.20</u> £	Period 01.01.18 to <u>30.06.19</u> £
County cup income	-	11,000
Retail income	699	2,738
Insurance proceeds	3,710	-
Government Grants	32,258	-
	<u>36,667</u>	<u>13,738</u>

**6. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Year Ended <u>30.06.20</u> £	Period 01.01.18 to <u>30.06.19</u> £
Football administration	342,554	523,542
Development fund	471,094	794,866
Benevolent fund	1,200	3,900
	<u>814,848</u>	<u>1,322,308</u>

The Benevolent fund expenditure refers to grants that have been made to individuals in the area served by the Sheffield and Hallamshire County Football Association.



**SHEFFIELD AND HALLAMSHIRE COUNTY FOOTBALL ASSOCIATION LIMITED**

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

**FOR THE YEAR ENDED 30 JUNE 2020**

**7. GOVERNANCE COSTS**

	Year Ended <u>30.06.20</u> £	Period 01.01.18 to <u>30.06.19</u> £
Legal and professional fees	18,177	49,911
Interim management fees	-	26,066
Accountancy costs	18,040	26,811
Auditors remuneration	3,700	5,350
	<u>39,917</u>	<u>108,138</u>

**8. AUDITORS REMUNERATION**

	Year Ended <u>30.06.20</u> £	Period 01.01.18 to <u>30.06.19</u> £
Fees payable to the charity's auditors for auditing the charity's annual accounts	<u>3,700</u>	<u>5,350</u>
Fees payable to the charity's auditor for other services	<u>18,040</u>	<u>26,811</u>

**9. STAFF COSTS**

	Year Ended <u>30.06.20</u> £	Period 01.01.18 to <u>30.06.19</u> £
Wages and salaries	430,191	776,154
Social security costs	37,583	49,619
Defined contribution pension costs	24,307	42,165
Other employee benefits	2,705	3,452
	<u>494,786</u>	<u>871,390</u>

There are no employees who received total employee benefits (excluding employer's pension costs) of more than £60,000.

The average monthly number of employees, including directors, during the period was as follows:

<u>2020</u>	<u>2019</u>
<u>22</u>	<u>28</u>

**SHEFFIELD AND HALLAMSHIRE COUNTY FOOTBALL ASSOCIATION LIMITED**

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

**FOR THE YEAR ENDED 30 JUNE 2020**

**10. TANGIBLE FIXED ASSETS**

	<u>Land and Buildings</u> £	<u>Fixtures Fittings &amp; Computers</u> £	<u>Total</u> £
<b>COST</b>			
At 1 July 2019	504,302	221,184	725,486
Additions	-	4,681	4,681
At 30 June 2020	<u>504,302</u>	<u>225,865</u>	<u>730,167</u>
<b>DEPRECIATION</b>			
At 1 July 2019	27,187	139,886	167,073
Charge for the year	6,086	11,784	17,870
At 30 June 2020	<u>33,273</u>	<u>151,670</u>	<u>184,943</u>
<b>NET BOOK VALUE</b>			
At 30 June 2020	<u>471,029</u>	<u>74,195</u>	<u>545,224</u>
At 30 June 2019	<u>477,115</u>	<u>81,298</u>	<u>558,413</u>
The net book value of land and buildings comprises:			
		<u>2020</u> £	<u>2019</u> £
Freehold		<u>471,029</u>	<u>477,115</u>

The cost of depreciable assets included in land and buildings at 30 June 2020 was £304,302 (2019 £304,302)

**SHEFFIELD AND HALLAMSHIRE COUNTY FOOTBALL ASSOCIATION LIMITED**

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

**FOR THE YEAR ENDED 30 JUNE 2020**

**11. INVESTMENTS**

	£
COST	
At 1 July 2019 and 30 June 2020	701
	<hr/>
Listed investments	700
Unlisted investments	1
	<hr/>
	701
	<hr/>

The market value of listed investments is £240 (2019 £436).

The company's investments at the balance sheet date in the share capital of unlisted investments relates to the following subsidiary undertaking:

<u>Name</u>	<u>Nature of business</u>	<u>Country of Registration</u>	<u>Shares held Class</u>	<u>Percentage</u>
Soccerscene Leagues Limited	Dormant company	England & Wales	Ordinary	100%

	<u>2020</u> £	<u>2019</u> £
Aggregate capital and reserves	(39,662)	(39,662)
	<hr/>	<hr/>
Profit/loss for the year	-	-
	<hr/>	<hr/>

**12. DEBTORS**

	<u>2020</u> £	<u>2019</u> £
Course debtors	16,860	16,136
Other debtors	39,248	6,187
Prepayments and accrued income	8,257	5,589
	<hr/>	<hr/>
	64,365	27,912
	<hr/>	<hr/>

**SHEFFIELD AND HALLAMSHIRE COUNTY FOOTBALL ASSOCIATION LIMITED**

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

**FOR THE YEAR ENDED 30 JUNE 2020**

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<u>2020</u> £	<u>2019</u> £
Corporation tax	42	42
Accruals and deferred income	269,426	323,867
Other taxation and social security costs	-	14,006
Other creditors	27,200	38,334
	<u>296,668</u>	<u>376,249</u>

**14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<u>2020</u> £	<u>2019</u> £
Accruals and deferred income (note 15)	251,138	257,634

**15. CAPITAL GRANTS**

	<u>2020</u> £	<u>2019</u> £
At 1 July 2019	265,828	273,200
Receivable in the period	1,951	5,373
Released in the period	(8,584)	(12,745)
At 30 June 2020	<u>259,195</u>	<u>265,828</u>
Due within one year	8,057	8,194
Due after one year	251,138	257,634
	<u>259,195</u>	<u>265,828</u>
Due after five years	<u>222,524</u>	<u>228,616</u>

**SHEFFIELD AND HALLAMSHIRE COUNTY FOOTBALL ASSOCIATION LIMITED**

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

**FOR THE YEAR ENDED 30 JUNE 2020**

**16. FUNDS RECONCILIATION**

**Unrestricted funds**

	Balance 1 July <u>2019</u> £	<u>Income</u> £	<u>Expenditure</u> £	<u>Transfers</u> £	Balance 30 June <u>2020</u> £
Football administration	271,774	284,560	382,471	-	173,863
Development fund	486,060	616,966	439,844	-	663,182
	<u>757,834</u>	<u>901,526</u>	<u>822,315</u>	<u>-</u>	<u>837,045</u>

All the above funds are unrestricted funds and are available for use at the discretion of the Trustees in furthermore of the general objectives of the Charity and which have not been designated for other purposes.

**Restricted funds**

	Balance 1 July <u>2019</u> £	<u>Income</u> £	<u>Expenditure</u> £	<u>Transfers</u> £	Balance 30 June <u>2020</u> £
Development Funds:					
FA grants: Disability	-	25,000	25,000	-	-
FA grants: Charter Standard					
Growth Fund	23,057	11,777	6,250	-	28,584
FA grants: Respect	1,875	-	-	-	1,875
Benevolent fund	33,164	1,101	1,200	-	33,065
	<u>58,096</u>	<u>37,878</u>	<u>32,450</u>	<u>-</u>	<u>63,524</u>

Development fund income is mainly received from the FA for specific small projects.

The benevolent fund relates to money received to provide grants to individuals in the area served by the Sheffield and Hallamshire County Football Association Limited.

**SHEFFIELD AND HALLAMSHIRE COUNTY FOOTBALL ASSOCIATION LIMITED**

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

**FOR THE YEAR ENDED 30 JUNE 2020**

**17. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted <u>funds</u> £	Restricted <u>funds</u> £	<u>Total</u> £
Fixed assets	545,925	-	545,925
Cash at bank and in hand	767,001	63,524	830,525
Other net assets / (liabilities)	(224,743)	-	(224,743)
Creditors of more than one year	(251,138)	-	(251,138)
	<u>837,045</u>	<u>63,524</u>	<u>900,569</u>

**18. RELATED PARTY TRANSACTIONS**

During the period ended 30 June 2020 the company made purchases from the Sheffield Trophy Centre totalling £76 (2019: £70). This business is owned by P M Unwin who is a director of the company.

The Trustees receive no emoluments or expenses in respect of their service as Trustees of the charity. Five Trustees claimed expenses totalling £2,378 in respect of their duties as council members (2019: Five Trustees claimed £2,542).

**19. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	Year Ended <u>30.06.20</u> £	Period 01.01.18 to <u>30.06.19</u> £
Net movement in funds	84,639	76,655
Add back depreciation charge	17,870	27,736
Deduct investment income	(1,518)	(1,801)
Deduct grant amortisation	(8,584)	(12,745)
(Increase)/decrease in stock	(999)	(5,239)
(Increase) in debtors	(36,453)	(2,335)
(Decrease)/increase in creditors	(79,444)	168,863
Cash/ (absorbed) generated by operating activities	<u>(24,489)</u>	<u>251,134</u>

**SHEFFIELD AND HALLAMSHIRE COUNTY FOOTBALL ASSOCIATION LIMITED**

**INCOME AND EXPENDITURE ACCOUNT – FOOTBALL ADMINISTRATION**

**FOR THE YEAR ENDED 30 JUNE 2020**

	Year Ended <u>30.06.20</u> £	Period 01.01.18 to <u>30.06.19</u> £
INCOME		
Affiliation fees and public liability insurance	35,495	121,664
Cup competition fees	7,293	31,740
Fines and protest fees	80,296	205,609
Receipt – under FA rule 8 (E)	21,992	44,816
County cup income	-	11,000
Competition income	432	12,027
FA salary and administration grants	88,700	135,395
FA contribution to county youth matches	1,652	-
Retail income	699	2,738
Sundry income	7,077	96
Sponsorship and advertising	14,549	3,150
	<u>258,185</u>	<u>568,235</u>
OTHER OPERATING INCOME		
Bank interest received	1,509	1,760
Dividends received	9	41
Insurance proceeds	3,710	-
Job retention scheme grants	13,070	-
Grant amortisation	8,077	12,517
	<u>26,375</u>	<u>14,318</u>
TOTAL INCOME	<u>284,560</u>	<u>582,553</u>

**SHEFFIELD AND HALLAMSHIRE COUNTY FOOTBALL ASSOCIATION LIMITED**

**INCOME AND EXPENDITURE ACCOUNT – FOOTBALL ADMINISTRATION (CONTINUED)**

**FOR THE YEAR ENDED 30 JUNE 2020**

	Year Ended <u>30.06.20</u> £	Period 01.01.18 to <u>30.06.19</u> £
ADMINISTRATIVE EXPENSES		
Auditors remuneration	3,700	5,350
Bank charges	4,875	9,086
Competition expenses	2,929	30,851
Depreciation	16,566	27,019
Grants to District FA Rule 4	1,040	985
Insurance	1,628	1,385
Interim management fees	-	26,066
Legal and professional services	36,217	76,722
Light and heat	3,550	5,853
Meeting and travel expenses	13,160	13,517
Postage and telephone	6,390	10,108
Printing, stationery and advertising	12,397	27,260
Retail purchases (adjusted for stock)	345	641
Rates and water	2,493	4,269
Representative match expenses	6,129	5,066
Repairs and renewals	12,411	13,999
Salaries, pensions and national insurance	226,954	337,523
Special grants - Public liability insurance	17,040	14,440
Subscriptions and donations	374	3,918
Upkeep of "Clegg House" - general	9,370	11,507
- insurance	4,903	6,115
	<u>382,471</u>	<u>631,680</u>
 (DEFICIT) OF INCOME OVER EXPENDITURE BEFORE TAXATION	 (97,911)	 (49,127)
TAXATION		
Corporation tax – current period	-	-
 (DEFICIT) FOR THE PERIOD TRANSFERRED FROM ACCUMULATED FUND	 (97,911)	 (49,127)



**SHEFFIELD AND HALLAMSHIRE COUNTY FOOTBALL ASSOCIATION LIMITED****BALANCE SHEET – FOOTBALL ADMINISTRATION****AS AT 30 JUNE 2020**

	<u>2020</u> £	<u>2019</u> £
FIXED ASSETS	540,004	556,571
INVESTMENTS	701	701
CURRENT ASSETS		
Stocks	2,395	594
Debtors and prepayments	32,655	11,169
Cash and bank accounts	705	84,870
	35,755	96,633
CURRENT LIABILITIES		
Creditors and accruals	9,352	-
Corporation tax	129,227	110,036
	42	42
	138,621	110,078
NET CURRENT (LIABILITIES)	(102,866)	(13,445)
TOTAL ASSETS LESS CURRENT LIABILITIES	437,839	543,827
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		
Deferred grants	(257,166)	(265,243)
NET ASSETS	180,673	278,584
CAPITAL AND RESERVES		
ACCUMULATED FUND		
Opening balance	278,584	327,711
(Deficit) for the period	(97,911)	(49,127)
	180,673	278,584

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**SHEFFIELD AND HALLAMSHIRE COUNTY FOOTBALL ASSOCIATION LIMITED****DEVELOPMENT FUND****INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 30 JUNE 2020**

	Year Ended <u>30.06.20</u> £	Period 01.01.18 to <u>30.06.19</u> £
<b>INCOME</b>		
FA salary and administration grants	267,590	341,385
FA incentives grant	2,640	10,949
FA Grants – Charter Standard Growth Fund	11,777	15,744
FA Grants – CFA Innovation	6,830	7,500
FA Grants – Disability	25,000	37,500
FA Grants – Retention	7,750	14,213
FA Grants – Revenue (operational plan)	23,957	32,336
Course fees, schools coaching, women's football and FEFC funding	252,393	403,294
Referees	36,111	59,013
	<hr/> 634,048	<hr/> 921,934
<b>OTHER OPERATING INCOME</b>		
Grant amortisation	507	228
Job retention scheme grants	19,188	-
	<hr/> 19,695	<hr/> 228
<b>TOTAL INCOME</b>	<hr/> 653,743	<hr/> 922,162
<b>ADMINISTRATIVE EXPENSES</b>		
Salaries, pensions and national insurance	255,417	401,443
Meeting and travel expenses	5,178	8,234
Professional services	-	7,500
Light and heat	3,550	5,855
Rates and water	2,888	4,269
Telephone, postage, printing and stationery	9,203	16,325
Depreciation	1,304	717
Miscellaneous expenditure	9,371	11,701
Course expenditure and incentives	169,497	316,791
Referees expenses	14,686	22,031
	<hr/> 471,094	<hr/> 794,866
<b>SURPLUS FOR THE PERIOD TRANSFERRED TO ACCUMULATED FUND</b>	<hr/> 182,649	<hr/> 127,296

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**SHEFFIELD AND HALLAMSHIRE COUNTY FOOTBALL ASSOCIATION LIMITED**

**DEVELOPMENT FUND**

**BALANCE SHEET**

**AS AT 30 JUNE 2020**

	<u>2020</u> £	<u>2019</u> £
FIXED ASSETS	5,220	1,842
CURRENT ASSETS		
Stock of materials	5,165	5,967
Debtors and prepayments	31,710	16,743
Cash at bank	806,107	738,192
	842,982	760,902
CURRENT LIABILITIES		
Creditors and accruals	159,342	257,977
NET CURRENT ASSETS	683,640	502,925
TOTAL ASSETS LESS CURRENT LIABILITIES	688,860	504,767
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		
Deferred grants	(2,029)	(585)
NET ASSETS	686,831	504,182
CAPITAL AND RESERVES		
ACCUMULATED FUND		
Opening balance	504,182	376,886
Surplus for the period	182,649	127,296
	686,831	504,182

**SHEFFIELD AND HALLAMSHIRE COUNTY FOOTBALL ASSOCIATION LIMITED**

**BENEVOLENT FUND ACCOUNT**

**FOR THE YEAR ENDED 30 JUNE 2020**

	Year Ended <u>30.06.20</u> £	Period 01.01.18 to <u>30.06.19</u> £
Opening balance	33,164	34,678
Add: Donations	1,101	2,386
	<hr/> 34,265	<hr/> 37,064
Deduct: Grants	1,200	3,900
Closing balance	<hr/> 33,065 <hr/>	<hr/> 33,164 <hr/>
Represented by:		
Cash at bank	<hr/> 33,065 <hr/>	<hr/> 33,164 <hr/>