

Company Registration No. 03870268 (England and Wales)

**SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

## COMPANY INFORMATION

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<b>Directors</b>	K M Benham M T M Major A J Kybett J W Edwards T K T Win JP P A Fox R W Sargeant E S Symons C R C Dudley M A Abdulla J Woolsey S J Walker
<b>Secretary</b>	K M Benham
<b>Company number</b>	03870268
<b>Registered office</b>	Sussex County FA Headquarters Culver Road Lancing West Sussex BN15 9AX
<b>Auditor</b>	Friend-James Limited 4th Floor, Park Gate 161-163 Preston Road Brighton East Sussex BN1 6AF
<b>Business address</b>	Sussex County FA Headquarters Culver Road Lancing West Sussex BN15 9AX
<b>Bankers</b>	Barclays Bank plc 1 Chapel Road Worthing West Sussex BN11 1EX

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# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

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# **SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED**

## **STRATEGIC REPORT**

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

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The directors present the strategic report and financial statements for the year ended 30 June 2021.

### **Fair review of the business**

The business continued to be affected by the global Covid-19 pandemic, where the overall performance was affected by restrictions on travel and further Lockdowns, contributing to long periods of no football, resulting in low Stadium and Club Hire use and reduced income.

Two areas that helped to compensate for the loss of income in the financial year were furlough payments and loans from The Football Association.

Flexibility in the Government's furlough scheme allowed our Staff to switch between working from home and being on furlough. This was strictly monitored by internal Worksheets that were overseen by the CEO and Finance Manager before submission. Without doubt, this money greatly helped the business and avoided substantial losses like those of 2019-2020.

As noted last year, Sussex County FA is not a wealthy County FA and has always put whatever money it makes back into local football. Though we did have significant reserves, the losses from March to June 2020 were such that The FA paid funding monies over to us in advance in order to help our cash flow. Again, we would like to thank them for their help and support through this difficult time.

### **Safeguarding**

Safeguarding continues to be a large focus of activities for all departments of the Association, and we are pleased to confirm that we passed our independent assessment in March. Sussex was praised for its "joined up approach" and several areas were reported as being "outstanding".

### **Principle Risks and Uncertainties**

As noted last year, the principal risks and uncertainties of the business have been greatly tested during the coronavirus pandemic. The Association has worked hard over the years to maximise income wherever possible and to make the best use of the excellent stadium facilities, but we must find other forms of income in the coming years.

### **Key performance indicators**

The Board regularly monitors progress against the budget throughout the year and this is the Company's key performance indicator. However, our main task in the new year will be to balance income with expenditure and ensure wherever possible a positive and healthy cash flow.

### **Structure**

Our new FA Strategy and Operational Plan 2021-24 was presented and passed by The FA in June, and this has now been placed on our website to download. As a result, the Board will now undertake a Board Review of County Members and build future membership around the new Strategy.

We continue to work towards The FAs recommended Governance Standard and we are close to submitting now that a revamped Sussex Youth Council has been created and work to complete the new Equality Standard look to be the final sections to complete.

There were no changes to the Board in this Financial year and the Chairman, Mathew Major, was unanimously re-elected for a further 3-year term.

# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

## STRATEGIC REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 JUNE 2021**

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### **Commercial Income**

The Board recognises the importance of commercial income to its activities and strategy and has placed specific income targets in keys areas, such as pitch hire, Stadium and room hire, and other commercial income. To maintain and increase income wherever possible, the Board has introduced incentive schemes to staff in the management of the 3G pitch hire and other commercial income.

As noted previously, commercial income has been greatly affected by the Covid-19 Pandemic and national lockdowns, so we will need to work hard to bring these numbers up to pre-Pandemic numbers.

On behalf of the board



.....  
K M Benham  
**Director**

Date: .....25-11-2021.....

# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

## DIRECTORS' REPORT

**FOR THE YEAR ENDED 30 JUNE 2021**

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

### Principal activities

The principal activity of the company is to promote, foster, develop and support the game of Association Football in the county of Sussex in every way, without discrimination.

### Directors

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

K M Benham  
M T M Major  
A J Kybett  
J W Edwards  
T K T Win JP  
P A Fox  
R W Sargeant  
E S Symons  
C R C Dudley  
M A Abdulla  
J Woolsey  
S J Walker

### Auditor

In accordance with the company's articles, a resolution proposing that Friend-James Limited be reappointed as auditor of the company will be put at a General Meeting.

### Statement of directors' responsibilities

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting 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 directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

## DIRECTORS' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 JUNE 2021**

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### Statement of disclosure to auditor

So far as each person who was a director at the date of approving this report is aware, there is no relevant audit information of which the company's auditor is unaware. Additionally, the directors individually have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the company's auditor is aware of that information.

### Small companies exemption

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board



.....  
K M Benham  
Director

Date: ..... 25-11-2021 .....

# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

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#### Opinion

We have audited the financial statements of Sussex County Football Association Limited (the 'company') for the year ended 30 June 2021 which comprise the income and expenditure account, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 30 June 2021 and of its surplus 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 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

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

#### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the strategic report and the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report have been prepared in accordance with applicable legal requirements.



# **SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE MEMBERS OF SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED**

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

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Directors' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Directors' Report.

#### **Responsibilities of directors**

As explained more fully in the directors' responsibilities statement, the directors 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 directors 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 directors are responsible for assessing the 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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

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

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 is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

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#### Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members 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 company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



For and on behalf of Friend-James Limited

15/12/21

Chartered Accountants  
Statutory Auditor

4th Floor, Park Gate  
161-163 Preston Road  
Brighton  
East Sussex  
BN1 6AF

# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 JUNE 2021

	Notes	2021 £	2020 £
<b>Income</b>		806,860	1,086,533
Administrative expenses		(1,010,397)	(1,304,867)
Other operating income		217,528	120,060
<b>Operating surplus/(deficit)</b>		13,991	(98,274)
Interest receivable and similar income		222	495
Interest payable and similar expenses		(9,838)	(12,152)
<b>Surplus/(deficit) before taxation</b>		4,375	(109,931)
Tax on surplus/(deficit)	4	-	-
<b>Surplus/(deficit) for the financial year</b>		4,375	(109,931)

# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED


## BALANCE SHEET

AS AT 30 JUNE 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	6		1,103,860		1,153,856
<b>Current assets</b>					
Stocks		1,279		-	
Debtors	7	31,780		17,408	
Cash at bank and in hand		350,750		338,992	
		383,809		356,400	
<b>Creditors: amounts falling due within one year</b>	8	(380,801)		(253,521)	
<b>Net current assets</b>			3,008		102,879
<b>Total assets less current liabilities</b>			1,106,868		1,256,735
<b>Creditors: amounts falling due after more than one year</b>	9		(235,661)		(261,953)
<b>Deferred income</b>			(494,591)		(622,540)
<b>Net assets</b>			376,616		372,242
<b>Reserves</b>					
Income and expenditure account			376,616		372,242
<b>Members' funds</b>			376,616		372,242

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

The financial statements were approved by the board of directors and authorised for issue on 25-11-2021 and are signed on its behalf by:

  
 K M Benham  
 Director

Company Registration No. 03870268

# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

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### 1 Accounting policies

#### Company information

Sussex County Football Association Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Sussex County FA Headquarters, Culver Road, Lancing, West Sussex, BN15 9AX.

#### 1.1 Accounting convention

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

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Income and expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT as applicable where the company cannot reclaim it.

#### 1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	Straight line 3, 5, 10, 15, 20, 45 and 50 years
Floodlights, fixtures, fittings & equipment	Straight line 3, 5, 7, 10 and 15 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to surplus or deficit.

#### 1.4 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

### 1 Accounting policies

(Continued)

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

#### 1.5 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

Stocks held for distribution at no or nominal consideration are measured at the lower of cost and replacement cost, adjusted where applicable for any loss of service potential.

At each reporting date, an assessment is made for impairment. Any excess of the carrying amount of stocks over its estimated selling price less costs to complete and sell is recognised as an impairment loss in profit or loss. Reversals of impairment losses are also recognised in profit or loss.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and 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.

#### 1.7 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

### 1 Accounting policies

(Continued)

#### **Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **1.8 Taxation**

The tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

#### **1.9 Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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

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

#### **1.10 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### **1.11 Leases**

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

### 1 Accounting policies

(Continued)

#### 1.12 Government grants

The company is using the accrual model to account for government grants. Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received. Relevant grants in this period are:

- Government grants relating to the 'Coronavirus Job Retention Scheme' are recognised as income over the period when the related costs are incurred.
- Government grants relating to the 'Small Business Grant Fund and Retail, Hospitality and Leisure Grant Fund' are recognised as income.

#### 1.13 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

#### 1.14 Football Association grants

Grants are credited to deferred revenue. Grants towards capital expenditure are released to the profit and loss account over the expected life of the assets. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

### 2 Judgements and key sources of estimation uncertainty

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

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

### 3 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2021 Number	2020 Number
Total	23	27

### 4 Taxation

The company has estimated losses of £600,262 (2020: £603,522) available for carry forward against future trading profit.

On the basis of these financial statements no provision has been made for corporation tax.



# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

### 5 Impairments

Impairment tests have been carried out where appropriate and the following impairment losses have been recognised in surplus or deficit:

	Notes	2021 £	2020 £
In respect of:			
Property, plant and equipment	6	-	3,949
Recognised in:			
Administrative expenses		-	3,949

### 6 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Total £
<b>Cost</b>			
At 1 July 2020	1,422,841	467,017	1,889,858
Additions	-	2,698	2,698
At 30 June 2021	1,422,841	469,715	1,892,556
<b>Depreciation and impairment</b>			
At 1 July 2020	362,227	373,775	736,002
Depreciation charged in the year	35,862	16,832	52,694
At 30 June 2021	398,089	390,607	788,696
<b>Carrying amount</b>			
At 30 June 2021	1,024,752	79,108	1,103,860
At 30 June 2020	1,060,614	93,242	1,153,856

Sussex County Football Association is a freehold property apart from a section of the pitch which is held under a lease from Lancing Parish Council for a term of 25 years from 25 December 2007.

Under a licence granted for a period of 80 years from 10 September 1981, Lancing Football Club have certain rights to use the playing and other facilities within the freehold and leasehold property. A right of pre-emption was created on 10 September 1981 in favour of Lancing Football Club and renegotiations were completed on 26 October 2010.

# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

### 7 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Service charges due	2,943	5,803
Other debtors	28,837	11,605
	<u>31,780</u>	<u>17,408</u>

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

	2021 £	2020 £
Bank loans	25,288	25,426
Trade creditors	10,690	39,017
Taxation and social security	11,755	13,282
Other creditors	333,068	175,796
	<u>380,801</u>	<u>253,521</u>

Included in other creditors is an amount of £124,740 (2020: £103,161) which relates to deferred competition, affiliation, referees and coach education fees.

### 9 Creditors: amounts falling due after more than one year

	2021 £	2020 £
Bank loans and overdrafts	<u>235,661</u>	<u>261,953</u>
Creditors which fall due after five years are as follows:		
	2021 £	2020 £
Payable by instalments	<u>119,362</u>	<u>150,197</u>

# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

### 10 Loans and overdrafts

	2021 £	2020 £
Bank loans	260,949	287,379
Other loans	96,450	-
	<u>357,399</u>	<u>287,379</u>
Payable within one year	121,738	25,426
Payable after one year	<u>235,661</u>	<u>261,953</u>

The long-term loan is secured by fixed charges over the freehold property of the company.

The long-term loan is repayable in instalments over 17 years from July 2015 at an interest rate of 3.60% (3.50% above the Bank of England Base Rate).

### 11 Retirement benefit schemes

Defined contribution schemes	2021 £	2020 £
Charge to profit or loss in respect of defined contribution schemes	<u>14,392</u>	<u>14,977</u>

The company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund of which £Nil (2020: £Nil) was owed to the fund by the company at the balance sheet date.

### 12 Members' liability

The company is limited by guarantee and has no share capital.

Every member of the Association undertakes to contribute such amount as may be required (not exceeding £10) to the Association's assets if it should be wound-up while they are a member or within one year after they cease to be a member, for payment of the Association's debts and liabilities contracted before they cease to be a member, and of the costs, charges and expenses of winding-up, and for the adjustments of the rights of the contributories among themselves.

### 13 Operating lease commitments

#### Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	2021 £	2020 £
	<u>54,943</u>	<u>4,200</u>

# **SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED**

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

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

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### **14 Controlling party**

The ultimate controlling party for the year under review was the board of directors.

**SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED**  
**MANAGEMENT INFORMATION**  
**FOR THE YEAR ENDED 30 JUNE 2021**

# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

## DETAILED TRADING AND INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 JUNE 2021

	£	2021 £	£	2020 £
<b>Income</b>				
Cup competitions		-		35,564
3G pitch income		43,293		52,399
Members affiliation fees		99,885		75,827
F.A. distribution 8E		7,550		20,068
F.A. and other administration grants		363,454		353,650
Referees		12,909		29,568
Disciplinary		116,118		136,041
F.A. and other development grants		19,021		42,114
Coaching education		12,867		139,535
Member insurance schemes		83,205		110,677
Facilities and ground income		15,398		13,996
Representative matches		-		5,381
National and international tickets		242		4,167
Commercial activities		5,699		14,432
Sundries		1,211		8,811
Bar and servery income		14,976		32,223
Income from solar panels		6,062		6,371
Car park rental income		4,970		5,709
		<u>806,860</u>		<u>1,086,533</u>
<b>Other operating income</b>				
Government grants receivable and released	204,606		109,565	
Amortisation of F.A. capital grants	12,922		10,495	
		<u>217,528</u>		<u>120,060</u>
<b>Administrative expenses</b>		<u>(1,010,397)</u>		<u>(1,304,867)</u>
<b>Operating surplus/(deficit)</b>		13,991		(98,274)
<b>Interest receivable and similar income</b>				
Bank interest received	222		495	
		222		495
<b>Interest payable and similar expenses</b>				
Bank interest on loans and overdrafts		(9,838)		(12,152)
<b>Surplus/(deficit) before taxation</b>	0.54%	<u>4,375</u>	10.12%	<u>(109,931)</u>

# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

## SCHEDULE OF ADMINISTRATIVE EXPENSES

FOR THE YEAR ENDED 30 JUNE 2021

	2021 £	2020 £
<b>Administrative expenses</b>		
Wages and salaries	579,747	604,221
Staff welfare	702	910
Staff pension costs - defined contribution scheme	12,199	12,785
Redundancy costs	39,482	-
Directors' remuneration	54,901	54,272
Directors' pension costs - defined contribution scheme	2,193	2,192
Rent and rates	1,786	17,039
Representative matches	-	17,148
Safeguarding expenditure	2,565	-
Development grant expenditure	17,235	42,114
Disability development expenditure	1,400	6,750
Other grant expenditure	1,786	-
Disciplinary	4,151	5,749
Headquarters repairs and maintenance	5,486	9,485
Facilities and ground costs	6,994	21,402
Referees	7,370	23,441
National and international tickets	242	4,372
Cup competitions	3,480	21,075
Coaching education	7,424	117,791
Cleaning	3,213	17,514
Light, heat and water	8,601	13,929
Members insurance schemes	94,625	99,165
Company insurance	12,500	12,000
Leasing - motor vehicles	5,607	4,682
Travelling expenses	280	2,872
Postage, courier and delivery charges	188	1,367
Professional subscriptions	658	902
Legal and professional fees	48	98
Audit fees	8,670	8,500
Bank charges	3,211	7,093
Printing and stationery	12,290	15,399
Commercial Activities	3,388	17,316
Telephone	24,030	17,405
Sundry expenses	9,540	23,691
Bar and servery costs	21,711	29,787
Irrecoverable VAT	-	7,899
Depreciation	52,694	60,198
Impairment losses	-	3,949
Profit or loss on sale of tangible assets	-	355
	<u>1,010,397</u>	<u>1,304,867</u>