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**CAMBRIDGESHIRE FOOTBALL ASSOCIATION LIMITED**  
(A company limited by guarantee)

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**FINANCIAL STATEMENTS**  
**INFORMATION FOR FILING WITH THE REGISTRAR**  
**FOR THE PERIOD ENDED 30 JUNE 2022**

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**CAMBRIDGESHIRE FOOTBALL ASSOCIATION LIMITED**  
**(A company limited by guarantee)**

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**COMPANY INFORMATION**

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<b>Directors</b>	A Alvarez A Beattie P D Brasher A Durman N J Fletcher I M Greenstock J Greenstock P W Hill R James J C Knox T Martin Dr B H M Meldal M Mizon
<b>Company secretary</b>	J C Knox
<b>Registered number</b>	03740577
<b>Registered office</b>	CFA Headquarters Bridge Road Impington Cambridge Cambridgeshire CB24 9PH
<b>Accountants</b>	Lakin Rose Limited Chartered Accountants Pioneer House Vision Park Histon Cambridge CB24 9NL

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**CAMBRIDGESHIRE FOOTBALL ASSOCIATION LIMITED**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 03740577**

**BALANCE SHEET**  
**AS AT 30 JUNE 2022**

	<b>Note</b>	<b>30 June 2022 £</b>	<b>31 December 2020 £</b>
<b>Fixed assets</b>			
Tangible assets	4	<b>1,314,308</b>	<b>1,321,852</b>
		<b>1,314,308</b>	<b>1,321,852</b>
<b>Current assets</b>			
Stocks		<b>1,231</b>	<b>4,747</b>
Debtors: amounts falling due within one year	5	<b>56,274</b>	<b>118,218</b>
Cash at bank and in hand		<b>590,809</b>	<b>546,413</b>
		<b>648,314</b>	<b>669,378</b>
Creditors: amounts falling due within one year	6	<b>(288,206)</b>	<b>(296,787)</b>
<b>Net current assets</b>		<b>360,108</b>	<b>372,591</b>
<b>Total assets less current liabilities</b>		<b>1,674,416</b>	<b>1,694,443</b>
Creditors: amounts falling due after more than one year	7	<b>-</b>	<b>(2,330)</b>
<b>Net assets</b>		<b>1,674,416</b>	<b>1,692,113</b>
<b>Capital and reserves</b>			
Restricted project fund		<b>186,800</b>	<b>186,800</b>
Unrestricted funds		<b>1,487,616</b>	<b>1,505,313</b>
		<b>1,674,416</b>	<b>1,692,113</b>

The directors consider that the company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the company to obtain an audit for the period in question in accordance with section 476 of the Companies Act 2006.

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

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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**CAMBRIDGESHIRE FOOTBALL ASSOCIATION LIMITED**  
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**REGISTERED NUMBER: 03740577**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 30 JUNE 2022**

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

The company has opted not to file the profit and loss account in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 19/06/2023.



**J C Knox**  
Director

The notes on pages 4 to 7 form part of these financial statements.

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**CAMBRIDGESHIRE FOOTBALL ASSOCIATION LIMITED**  
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**STATEMENT OF CHANGES IN EQUITY  
FOR THE PERIOD ENDED 30 JUNE 2022**

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	<b>Project fund</b>	<b>Profit and loss account</b>	<b>Total equity</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>At 1 January 2020</b>	<b>186,800</b>	<b>1,510,784</b>	<b>1,697,584</b>
Loss for the year	-	(5,471)	(5,471)
<b>At 1 January 2021</b>	<b>186,800</b>	<b>1,505,313</b>	<b>1,692,113</b>
Loss for the period	-	(17,697)	(17,697)
<b>At 30 June 2022</b>	<b>186,800</b>	<b>1,487,616</b>	<b>1,674,416</b>

The notes on pages 4 to 7 form part of these financial statements.

The Project Fund has been disclosed as a designated fund and has been created for the purpose of potential future investment in a football facility.

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**CAMBRIDGESHIRE FOOTBALL ASSOCIATION LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 JUNE 2022**

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**1. General information**

The company is a private company limited by guarantee and is incorporated in England and Wales. The address of its registered office is CFA Headquarters, Bridge Road, Impington, Cambridge, Cambridgeshire, CB24 9PH.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

**2.2 Going concern**

The balance sheet includes total reserves of £1,676,030 of which £177,384 consists of operational reserves. This meets a stipulation of The Football Association to ring fence funds to allow the Association to operate for six months without funding.

**2.3 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Turnover represents grants received from various bodies, subscriptions and fees from member clubs. Course income is recognised once the course is carried out.

**2.4 Operating leases: the company as lessee**

Rentals paid under operating leases are charged to profit or loss on a straight-line basis over the lease term.

**2.5 Fund accounting**

Restricted funds are separately disclosed because of specific restrictions imposed by the donors or because the funds have been raised for particular purposes. The income and costs relevant are allocated against each specific fund.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 JUNE 2022**

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**2. Accounting policies (continued)**

**2.6 Pensions**

**Defined contribution pension plan**

The company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

**2.7 Taxation**

The company operates as a Mutual Trading Organisation and is, therefore, not subject to tax on any profits generated from this source.

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the company operates and generates income.

**2.8 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Long term leasehold property	- 2% straight line
Fixtures & fittings	- 33% straight line
Office equipment	- 33% straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.



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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 JUNE 2022**

**3. Employees**

The average monthly number of employees, including directors, during the period was 10 (2020 - 11).

**4. Tangible fixed assets**

	L/Term Leasehold Property £	Fixtures & fittings £	Office equipment £	Total £
<b>Cost or valuation</b>				
At 1 January 2021	1,330,400	43,334	140,894	1,514,628
At 30 June 2022	1,330,400	43,334	140,894	1,514,628
<b>Depreciation</b>				
At 1 January 2021	15,443	43,334	133,999	192,776
Charge for the period on owned assets	1,782	-	5,762	7,544
At 30 June 2022	17,225	43,334	139,761	200,320
<b>Net book value</b>				
At 30 June 2022	1,313,175	-	1,133	1,314,308
At 31 December 2020	1,314,957	-	6,895	1,321,852

**5. Debtors**

	30 June 2022 £	31 December 2020 £
Trade debtors	19,897	19,692
Other debtors	17,337	65,163
Prepayments and accrued income	19,040	33,363
	56,274	118,218

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 JUNE 2022**

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**6. Creditors: Amounts falling due within one year**

	<b>30 June 2022 £</b>	<i>31 December 2020 £</i>
Trade creditors	<b>26,272</b>	2,976
Corporation tax	<b>722</b>	504
Other taxation and social security	<b>6,098</b>	7,822
Other creditors	<b>223,223</b>	260,373
Accruals and deferred income	<b>31,891</b>	25,112
	<b>288,206</b>	296,787

**7. Creditors: Amounts falling due after more than one year**

	<b>30 June 2022 £</b>	<i>31 December 2020 £</i>
Accruals and deferred income	-	2,330
	-	2,330

**8. Company status**

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

**9. Company status**

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

**10. Pension commitments**

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the profit or loss account in the year they are payable. Contributions totalling £1,573 (2020 - £1,482) were payable to the fund at the balance sheet date and are included in creditors.