

Report of the Directors and  
Unaudited Financial Statements for the Year Ended 30 June 2023  
for  
Northamptonshire Football Association  
Limited

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for the Year Ended 30 June 2023

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Northamptonshire Football Association  
Limited

Company Information  
for the Year Ended 30 June 2023

**DIRECTORS:**

J J Wilkinson  
A W D Brooks  
S Bhajji  
S Miah  
G J Hawthorn  
M J Moriarty  
N W Griffin  
Ms K Davidson  
Ms A Smyth  
Ms K L Clarke  
B Doherty

**REGISTERED OFFICE:**

9 Duncan Close  
Red House Square  
Moulton Park  
Northampton  
NN3 6WL

**REGISTERED NUMBER:**

03813707 (England and Wales)

**ACCOUNTANTS:**

NB Consulting Limited  
2 Foxglove Close  
Buckingham  
MK18 1FU

Report of the Directors  
for the Year Ended 30 June 2023

The directors present their report with the financial statements of the company for the year ended 30 June 2023.

**REVIEW OF BUSINESS**

Introduction

The 2022/23 season saw the much-needed build back from the previous Covid-19 hit years, with activity levels starting to return to those seen pre-pandemic. Affiliation continues to be strong despite a slight increase in costs associated with entry-level club insurance. With playing levels returning positively, we have seen an increase in discipline income, which while positive financially it is not a trend we wish to see going forward.

Staff & Board

The period saw Neil Griffin appointed to Board as a Council-elected Director. Mr Griffin has also taken up the role of FA Representative on behalf of the Northamptonshire Football Association (NFA). John Moriarty was also appointed, and Gerald Hawthorn was re-appointed to Board as Council-elected Director on limited terms. Maria Murphy resigned as Company Secretary.

Safeguarding

We remain as particularly high achieving in terms of our safeguarding provision and the FA's Safeguarding Assessment. This is an area of immense pride and we continue to ensure that football across Northamptonshire provides safe environments for children and adults at risk.

Strategy

At the mid-point in the delivery of the NFA strategy we remain in a positive position against our KPIs which sit as a key part of our funding agreement with the FA. We recognise however, that we must continue to offer some focused development activity on our disability participation rate.

Equality, Diversity & Inclusion

As a sub-Committee of the Board our Inclusion Advisory Group (IAG) is in operation and supporting on the delivery of inclusion projects, including the Northants United initiative which sees us engage more Asian players in affiliated and recreational football.

Football Development Centre

With the surrender of the lease concerning the Football Development Centre we continue to review our position regarding facility management. While we recognise that the lease surrender was the best way forward on that particular project, as a principle we continue to look at ways in which an appropriate site can be sought to meet the needs of the NFA operations and deliver upon footballing outcomes.

Summary

With the activity levels nearing pre-pandemic we have seen a net profit supporting development activity and our business operations which demonstrates a positive return to delivering football outcomes. We will seek to utilise our positive financial position into supporting football delivery projects going forward.

**DIRECTORS**

The directors shown below have held office during the whole of the period from 1 July 2022 to the date of this report.

J J Wilkinson  
A W D Brooks  
S Bhaiji  
S Miah

Report of the Directors  
for the Year Ended 30 June 2023

**DIRECTORS - continued**

Other changes in directors holding office are as follows:

A E Major - resigned 1 August 2022  
S C Bentley - resigned 1 August 2022  
Ms M Blackmore - resigned 1 August 2022  
C P Smith - appointed 1 August 2022  
G J Hawthorn - appointed 15 August 2022  
M J Moriarty - appointed 15 August 2022  
N W Griffin - appointed 15 August 2022  
G L Pinney - appointed 15 August 2022 - resigned 19 January 2023

Ms K Davidson, Ms A Smyth, Ms K L Clarke and B Doherty were appointed as directors after 30 June 2023 but prior to the date of this report.

C P Smith and R Alsop ceased to be directors after 30 June 2023 but prior to the date of this report.

Further movements in directors who have held office post year end to the date of this report are as follows:

B R Lewin was appointed director after 30 June 2023 but prior to the date of this report. Ms K Davidson resigned as director on 25 January 2024.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

**ON BEHALF OF THE BOARD:**



J J Wilkinson - Director

28 March 2024

Statement of Directors' Responsibilities  
for the Year Ended 30 June 2023

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.**

The directors are responsible for preparing the Report of the Directors 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 profit or loss 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.

**ON BEHALF OF THE BOARD:**



J J Wilkinson - Director

***Salim Bhaiji***

S Bhaiji - Director

28 March 2024

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.**

We have reviewed the financial statements of Northamptonshire Football Association Limited for the year ended 30 June 2023, which comprise the Income Statement, Balance Sheet and 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).

#### **Directors' responsibility for the financial statements**

As explained more fully in the Statement of Directors' Responsibilities set out on page four, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

#### **Accountants' responsibility**

Our responsibility is to express a conclusion on the financial statements. We conducted our review in accordance with International Standard on Review Engagements (ISRE) 2400 (Revised), 'Engagements to review historical financial statements' and ICAEW Technical Release TECH 09/13AAF (Revised) 'Assurance review engagements on historical financial statements'. ISRE 2400 (Revised) requires us to conclude whether anything has come to our attention that causes us to believe that the financial statements, taken as a whole, are not prepared, in all material respects, in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). ISRE 2400 (Revised) also requires us to comply with the ICAEW Code of Ethics and the FRC's Ethical Standard, as applicable.

#### **Scope of the assurance review**

A review of financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. We have performed additional procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, applying analytical procedures and evaluating the evidence obtained. The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (UK). Accordingly, we do not express an audit opinion on these financial statements.

#### **Conclusion**

Based on our review, nothing has come to our attention that causes us to believe that the financial statements have not been prepared:

- so as to give a true and fair view of the state of the company's affairs as at 30 June 2023 and of its profit for the year then ended;
- in accordance with United Kingdom Generally Accepted Accounting Practice; and
- in accordance with the requirements of the Companies Act 2006.

#### **Use of our report**

This report is made solely to the company's directors, as a body, in accordance with the terms of our engagement letter dated 30 March 2022. Our review has been undertaken so that we might state to the directors those matters that we have agreed with them in a reviewer'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 directors as a body for our work, for this report, or for the conclusions we have formed.

***NB Consulting Limited***

NB Consulting Limited  
2 Foxglove Close  
Buckingham  
MK18 1FU

Independent Chartered Accountants' Review Report to the Directors of  
Northamptonshire Football Association  
Limited

28 March 2024

This page does not form part of the statutory financial statements



Northamptonshire Football Association  
Limited (Registered number: 03813707)

Balance Sheet  
30 June 2023

|  | Notes | 30.6.23<br>£   | £              | 30.6.22<br>£   | £              |
|--|-------|----------------|----------------|----------------|----------------|
| <b>FIXED ASSETS</b>                          |       |                |                |                |                |
| Tangible assets                              | 4     |                | 213,738        |                | 214,838        |
| <b>CURRENT ASSETS</b>                        |       |                |                |                |                |
| Debtors                                      | 5     | 57,818         |                | 27,981         |                |
| Cash at bank and in hand                     |       | 424,164        |                | 431,991        |                |
|  |       | <u>481,982</u> |                | <u>459,972</u> |                |
| <b>CREDITORS</b>                             |       |                |                |                |                |
| Amounts falling due within one year          | 6     | <u>184,972</u> |                | <u>209,395</u> |                |
| <b>NET CURRENT ASSETS</b>                    |       |                | <u>297,010</u> |                | <u>250,577</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                | <u>510,748</u> |                | <u>465,415</u> |
| <b>RESERVES</b>                              |       |                |                |                |                |
| Revaluation reserve                          | 7     |                | 111,285        |                | 111,285        |
| Property Reserve                             | 7     |                | 100,000        |                | 100,000        |
| Retained earnings                            | 7     |                | <u>299,463</u> |                | <u>254,130</u> |
|  |       |                | <u>510,748</u> |                | <u>465,415</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 year and of its profit or loss for each 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 financial statements, so far as applicable to the company.

The notes form part of these financial statements

Northamptonshire Football Association  
Limited (Registered number: 03813707)

Balance Sheet - continued  
30 June 2023

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

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 28 March 2024 and were signed on its behalf by:



J J Wilkinson - Director

***Salim Bhaiji***

S Bhaiji - Director

1. **STATUTORY INFORMATION**

Northamptonshire Football Association Limited is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The financial statements are presented in sterling which is the functional currency of the company.

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

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared in accordance with the Financial Reporting Standard FRS 102 and the provisions in Section 1A for small entities.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Turnover consists of grants received, see further details below, subscriptions and affiliation fees from members and income received for the provision of courses. Income from affiliation fees, subscriptions and course fees are all recognised in the season in which they relate to and the period in which the course is delivered.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                                |                               |
|--------------------------------|-------------------------------|
| Freehold property              | - 2% on cost                  |
| Plant and machinery            | - 10% on cost                 |
| Fixtures, fittings & equipment | - 33% on cost and 20% on cost |
| Trophies                       | - not provided                |

The trophies were revalued on 22 March 2022 by Steffans of Northampton and are included in the financial statements at this value. The directors are of the opinion that the current market value as at 30 June 2023 is not materially different to this valuation.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**Grants**

Grants received from the Football Association are accounted for as follows:

Income Grants: These grants are received in respect of salaries and other expenditure of the company and are included within turnover for the year.

Capital Expenditure Grants: Grants received in respect of additions to fixed assets are released to the income statement over the expected useful life of the assets.

Specific Purpose Grants: The Football Association makes grants to the company to be used for specific purposes. These grants are included in other creditors. Expenditure incurred against these grants is deducted from the creditor. The grant and the expenditure do not therefore form part of the income statement.

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Notes to the Financial Statements - continued  
for the Year Ended 30 June 2023

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 16 (2022 - 14).

4. **TANGIBLE FIXED ASSETS**

|                          | Freehold<br>property<br>£ | Plant and<br>machinery<br>£ | Fixtures,<br>fittings<br>& equipment<br>£ | Trophies<br>£ | Totals<br>£ |
|--------------------------|---------------------------|-----------------------------|---|---------------|-------------|
| <b>COST OR VALUATION</b> |                           |                             |   |               |             |
| At 1 July 2022           | 136,604                   | 9,500                       | 29,584                                    | 116,770       | 292,458     |
| Additions                | -                         | 289                         | 4,408                                     | -             | 4,697       |
|                          | <hr/>                     | <hr/>                       | <hr/>                                     | <hr/>         | <hr/>       |
| At 30 June 2023          | 136,604                   | 9,789                       | 33,992                                    | 116,770       | 297,155     |
|                          | <hr/>                     | <hr/>                       | <hr/>                                     | <hr/>         | <hr/>       |
| <b>DEPRECIATION</b>      |                           |                             |   |               |             |
| At 1 July 2022           | 50,542                    | 1,267                       | 25,811                                    | -             | 77,620      |
| Charge for year          | 2,732                     | 955                         | 2,110                                     | -             | 5,797       |
|                          | <hr/>                     | <hr/>                       | <hr/>                                     | <hr/>         | <hr/>       |
| At 30 June 2023          | 53,274                    | 2,222                       | 27,921                                    | -             | 83,417      |
|                          | <hr/>                     | <hr/>                       | <hr/>                                     | <hr/>         | <hr/>       |
| <b>NET BOOK VALUE</b>    |                           |                             |   |               |             |
| At 30 June 2023          | 83,330                    | 7,567                       | 6,071                                     | 116,770       | 213,738     |
|                          | <hr/>                     | <hr/>                       | <hr/>                                     | <hr/>         | <hr/>       |
| At 30 June 2022          | 86,062                    | 8,233                       | 3,773                                     | 116,770       | 214,838     |
|                          | <hr/>                     | <hr/>                       | <hr/>                                     | <hr/>         | <hr/>       |

Cost or valuation at 30 June 2023 is represented by:

|                   | Freehold<br>property<br>£ | Plant and<br>machinery<br>£ | Fixtures,<br>fittings<br>& equipment<br>£ | Trophies<br>£ | Totals<br>£ |
|-------------------|---------------------------|-----------------------------|---|---------------|-------------|
| Valuation in 2022 | -                         | -                           | -   | 41,360        | 41,360      |
| Valuation in 2017 | -                         | -                           | -   | 41,153        | 41,153      |
| Valuation in 2004 | -                         | -                           | -   | 20,772        | 20,772      |
| Valuation in 2001 | -                         | -                           | -   | 8,000         | 8,000       |
| Cost              | 136,604                   | 9,789                       | 33,992                                    | 5,485         | 185,870     |
|                   | <hr/>                     | <hr/>                       | <hr/>                                     | <hr/>         | <hr/>       |
|                   | 136,604                   | 9,789                       | 33,992                                    | 116,770       | 297,155     |
|                   | <hr/>                     | <hr/>                       | <hr/>                                     | <hr/>         | <hr/>       |

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               |              |              |
|---------------|--------------|--------------|
|               | 30.6.23<br>£ | 30.6.22<br>£ |
| Trade debtors | 29,403       | 10,011       |
| Other debtors | 28,415       | 17,970       |
|               | <hr/>        | <hr/>        |
|               | 57,818       | 27,981       |
|               | <hr/>        | <hr/>        |

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2023

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

|                              |                |                |
|------------------------------|----------------|----------------|
|                              | 30.6.23        | 30.6.22        |
|                              | £              | £              |
| Trade creditors              | 22,033         | 6,386          |
| Taxation and social security | 7,813          | 14,979         |
| Other creditors              | 155,126        | 188,030        |
|                              | <u>184,972</u> | <u>209,395</u> |

Included in other creditors are affiliation fees paid in advance for the following football season.

7. **RESERVES**

|  | Retained<br>earnings<br>£ | Revaluation<br>reserve<br>£ | Property<br>Reserve<br>£ | Totals<br>£     |
|--|---------------------------|-----------------------------|--------------------------|-----------------|
| At 1 July 2022                           | 254,130                   | 111,285                     | 100,000                  | 465,415         |
| Profit for the year                      | 59,233                    |                             |                          | 59,233          |
| Transfer (to) / from property<br>reserve | (13,900)                  | -                           | 13,900                   | -               |
| Payments during the year                 | <u>-</u>                  | <u>-</u>                    | <u>(13,900)</u>          | <u>(13,900)</u> |
| At 30 June 2023                          | <u>299,463</u>            | <u>111,285</u>              | <u>100,000</u>           | <u>510,748</u>  |

Prior to the COVID-19 pandemic the NFA had started planning activities to build a new Football Development Centre (FDC), all associated costs to date being allocated to the property reserve.

During the previous year, following a feasibility review of the FDC post the pandemic, the NFA board agreed to cease any future development.

The final professional fees incurred on the FDC project during the year in respect of the surrender of the lease on the land acquired for the project of £13,900 have been allocated to the property reserve.

Moving to a new location remains a strategy of the company, see page 2 of the Report of the Directors for further details. A transfer from retained earnings has therefore been made, as in previous years, to leave a surplus of £100,000 on the property reserve, to carry forward.

8. **LIMITED BY GUARANTEE**

The company is a private company limited by guarantee and consequently does not have share capital. Each member is liable to contribute an amount not exceeding £10 towards the assets of the company in the event of a liquidation.