

Charity registration number 1198767

Company registration number 03831570 (England and Wales)

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022



SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P Lawler Miss J Mulcahy Mr N Johnson Mrs G A Day Mr B Badcock Mrs K Morrison Mrs A Grantham
CEO	Richard Neal
Charity number	1198767
Company number	03831570
Registered office	Bill Steward House The Buntings Stowmarket Suffolk IP14 5GZ
Auditor	Ensors Accountants LLP Connexions 159 Princes Street Ipswich Suffolk IP1 1PB
Solicitors	Prettys Solicitors LLP Elm House 25 Elm Street Ipswich Suffolk IP1 2AD

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED

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SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

The Trustees present their report and accounts for year 1st July 2021 to 30th June 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Articles of Association, as amended by special resolution 27 July 2016, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Trustees

The Trustees shown below have held office during the financial year.

P S Lawler
B A Badcock
G A Day
N Johnson
J Mulcahy
K E Morrison
A Grantham
R M Neal (resigned on 6th April 2022)

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

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

The charity maintains qualifying third party liability insurance for the benefit of the Trustees.

New Trustees are recruited based on identified skills deficit within the existing Board of Trustees. Recruitment is by open advertisement, with interviews held with shortlisted candidates based on skills-match against desired skills.

Once appointed, new Trustees are inducted into the organisation over a period of time and includes a full appraisal of the organisation and the processes for governance and operational delivery, as well as outlining specific roles for each Trustee to undertake as a member of the Board. This includes mandatory training requirements.

Internal appraisals of the Boards effectiveness are undertaken each year to monitor perceived effectiveness of the Board and key roles within.

Objectives and Activities

The objects of the Association are for the public benefit generally but with particular reference to the inhabitants of the County and its surrounding areas:

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 (and "facilities" in this Article 2 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 skills or exertion and which are undertaken on an amateur basis;

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

To advance education (including academic and physical education) by such means as the Trustees think fit, including by:

- (a) 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
- (b) helping and educating persons involved in the coaching and/or refereeing of the Game by providing relevant tuition and/or resources;

To support 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.

In shaping our objectives for the year and planning our activities, the trustees have considered the charities commission's guidance on public benefit.

Our Mission

Work together to support, develop and strengthen the local football community.

Our Vision

Suffolk FA's vision is 'A Thriving Local Game'

Our Core Values are

Suffolk FA commit to;

- Always put the participant first to ensure our game is safe, inclusive and respectful for all
- Work collaboratively to strive for excellence
- Operate with integrity and transparency

'Reviving the Local Game' Strategy 2021-2024

Published for the funding period 2021-2024, the organisations 'Reviving the Local Game' was produced to outline how we would bring the organisation and local football out of the pandemic, returning participation and furthering our charitable objects.

The Strategy includes objectives and measures to achieve by the end of the strategy, some of which are included as part of our contract with The FA, others have been devised to meet local need.

These overall goals are broken down into annual targets, which are included in the annual Business Plan of the organisation and further individual performance and development review process, progress against which is monitored by both the Suffolk FA Board at Board meetings and The FA in quarterly review meetings.

The review of the Business Plan is annually, this review looks at that has been achieved. As we headed into the 2021/22 season, we were all hopeful this would be the first season since 2018/19 which could be completed in full, and not significantly affected by the Covid-19 pandemic. Despite the early part of the season and winter being tricky, because of the flexibility and diligence of teams and leagues I'm pleased to say that hope became the reality. Our new hope for the 2022/23 season is that we can proceed through the season barely mentioning or thinking about factors which may affect the season other than the usual weather and scheduling matters; although at least we have experience to call upon now should it be needed.

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

The last two seasons provided an extraordinary challenge across all aspects of life, jeopardising the continued provision of grassroots football which provides such hope, joy, passion, excitement, and emotion within all participants.

At the start of the 2021/22 season, Suffolk FA launched our strategy for the next three seasons to rebuild the local game out of the pandemic; re-establishing clubs, leagues, walking football centres, disability provision, schools' football, futsal, Just Play Centres, Wildcats, recreational participation and all other aspects of the local game as comprehensively and safely as possible.

In parallel, the strategy outlined how we will continue developing coaches, referees, volunteers, facilities, and experiences which make people want to join and stay involved in the game, some of which had been subject to significant change from a national level resulting from the pandemic.

The strategy also looked at maximising the influence and reach of football to positively contribute to Suffolk life by tackling issues such as social isolation, mental and physical well-being, long-term health conditions, discrimination, abuse, crime, youth employability and aspiration, and community cohesion.

Like all organisations, Suffolk FA have had to evaluate our purpose, priorities and finances because of the last two years. In order to balance new expectations and funding model from the FA introduced for the start of the season, and the impact that would have on our financial projections, we have taken the opportunity to refine the staff team to a team of 12 from 15.

The Suffolk FA updated their workforce during 2021-2022 as follows:

Richard Neal – Chief Executive Officer
Julie Cole - Finance Officer
Nick Garnham - Marketing & Communications Officer
Darryn Marsh – Football Services Manager (resigned November 2021)
Hayley Chart - Designated Safeguarding Officer & Services Manager (Joined May 2022)
Phillip Barber - Football Services Officer
Melissa Stickland - Football Services Officer
Matt Stebbings - Football Development Manager (Joined September 2021)
James Morley - Football Development Officer - Retention
Kirsty Smith - Football Development Officer - Growth
Alan Dale - Workforce Development Manager
Ian Atkins - Referee Development Officer
Ruth Ward - County Support Officer

In accordance with our 'Reviving the Local Game' Strategy, Suffolk FA successfully registered with the Charities Commission in April 2022. The Board have progressed this change of legal status to better reflect the work of the organisation, and open-up increased opportunities to deliver our future aims and objectives.

The Board of Trustees continue to monitor staff and organisational performance against targets on a monthly basis, working with their portfolio area to maximise performance. Performance reviews with The FA are held quarterly.

Achievements and Performance

Achievements:

Suffolk FA and the football community have had a number of notable achievements throughout the season, including:

- Woolverstone United achieving promotion to the Macron SIL Division 1 for the first time in their history in their centenary year.

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

- Cornard Dynamos Youth celebrated their 50th birthday by welcoming Peter Shilton to a club family fun day.
- AFC Sudbury being rewarded for reaching the 1st Round Proper of the Emirates FA Cup with a home draw against Colchester United, also broadcast live on the BBC.
- Needham Market reaching the Quarter-Finals of the Buildbase FA Trophy, significantly further than any other Suffolk team in the history of the competition, before eventually bowing out to Stockport County after memorable matches against Yeovil Town and Dartford in particular.
- Ipswich Town Women progressing to the Quarter-Finals of the Vitality Women's FA Cup before being beaten by West Ham United Ladies in a match hosted at Felixstowe & Walton United's Goldstar Ground.
- Sporting 87 FC achieving promotion to the Macron SIL Senior Division for the first time in the history.
- Mutford & Wrentham FC achieving an unbeaten league campaign to win promotion from Division 4 of the Anglian Combination League
- Moreton Hall Youth FC Ferals representing the Bury & District Sunday Football League in the inaugural Offside Trust Trophy, winning by a penalty shootout.
- Hugh Cullum being selected to represent England Schoolboys Under 18's.
- Kaci-Jai Bonwick being selected to represent English Schools' FA Under-15 Schoolgirls.
- Significant ground improvements undertaken at Lakenheath FC and Stowmarket Town FC.
- Gavin Harvey winning 'The Active Advocate Award (Volunteer)' at the Suffolk Sports Awards
- Lakenheath Youth FC winning the 'Active Club Award' at the Suffolk Sports Awards.
- Miss Emily Heaslip appointed as Fourth Official for the 2020-21 Vitality Women's FA Cup Final, played in December 2021 at Wembley Stadium.
- Miss Isabel Chaplin appointed as Assistant Referee for the England Women's U23 international versus Estonia Senior Women at St George's Park in November 2021.
- 11-year old Alfie Woolnough raising money to purchase a defibrillator for his club.
- FA 50-Year Service Awards presented to Bill Tinkler, Roger Cox, David Little, Peter Whittaker, David Webb, Ian Friend, Barry Spall, Keith Rattle, Fiona Whatling, Christine Vice (posthumously), David Hazelwood, Craig Catchpole, Kevin Theobald, and Bruce Badcock.

Over the course of the season, Suffolk football sadly lost a number of colleagues who will be forever remembered. These include Graham Apperley (Referee), Roger Cox (St Edmundsbury League), Martin Chapple (Referee), Sonny Whittle (Framlingham Town), Bert Bone (Brantham Athletic FC), Martin Chapple (former referee & Sporting 87 FC), 'Joe' Coe (Suffolk FA), Mike Ford (AFC Sudbury), David George (East Bergholt Junior & Women's FC), Niall Kavanagh (The Racing Centre FC), Norman Nicholson (Coplestonians FC), Terry 'Currants' Scopes (former player & referee), Christine Vice (Framlingham Town FC), Ethan Wright (Waveney FC), Eric Dickerson (Ipswich Vale Exiles FC), and Eric Cousins (Stonham Aspal FC). Losing members of the Suffolk football family is always tragic, and the local football scene owes all a debt of gratitude for their passion and commitment to their clubs and the game.

The following provides an overview of the activities and work of Suffolk FA during the 2021/22 season.

Safeguarding

Partnering with Norfolk FA and Cambridgeshire FA, a new monthly session was introduced for Club Welfare Officers from January 2022.

The FA launched a new Safeguarding Strategy in February 2022.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

Discipline

The table below details the discipline statistics for this season compared to previous full seasons.

Action	2015-16	2016-17	2017-18	2018-19	2021-22
C1 - Unsporting Behaviour	4760	4817	4771	4678	4918
C2 - Dissent by Action or Word	1785	1830	1620	1561	69
C2 - Dissent by Action or Word (Sin Bin)	0	0	35	93	822
C3 - Persistently infringing the Laws of the Game	563	517	467	432	389
C4 - Delays the restart of play	379	335	358	300	429
C5 - Fails to respect the required distance	79	81	78	71	78
C6 - Entering or re-entering the field of play	24	23	21	38	20
C7 - Deliberately leaving the field of play	8	6	7	3	1
S1 - Serious Foul Play	53	68	66	67	72
S2 - Violent Conduct	197	168	187	157	173
S3 - Spitting at an Opponent	4	5	4	2	1
S4 - Denying the opposing team a goal or an obvious goal-scoring opportunity	35	39	27	25	29
S5 - Denying an obvious goal-scoring opportunity by physical	67	58	34	34	44
S6 - Use of offensive, insulting or abusive language or gestures	92	77	97	91	107
S7 - Receiving a second caution in the same match	244	244	233	231	145
Respect Sanction - 6	N/A	123	115	111	45
Respect Sanction - 10	N/A	47	46	41	6
Respect Sanction - 15	N/A	7	8	6	0
Respect Sanction - 20	N/A	1	0	0	0
Multi Player Misconduct	11	19	18	18	12
Playing Whilst Suspended	10	8	17	9	15
E20 - Failure to Control Players, Officials, Spectators	27	77	62	54	83
E3 - including aggravated breaches	141	126	125	103	108
E3 - physical contact with referee	2	8	9	5	4
E3 - including aggravated breaches	2	6	7	10	19

Incidents involving an aggravated breach have increased, which falls in line with the national trend. Similarly in line with a national trend, E20 charges are significantly higher this season than previous.

Refereeing

Please see a list below of successful promotions during the 2021/22 season:

Step 3&4 Referee to Step 2 Referee

George Laffin

Step 3&4 Assistant Referee to Step 2 Assistant Referee

Louis Dawson

Level 5 to Level 4

Liam Botten

Jak Clark

Anthony Coulter (Mid-Season)

Matthew Fear (Mid-Season)

Ben Greenbank

Gareth Hayler

Chris Humphrey

Nik Johnston

Lee Kendrick

Matthew Oakley (Mid-Season)

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

Chris Perkins
Rian Staddon
Level 3W to Level 2W
Isabel Chaplin

Level 6 to Level 5
Jason Dobson
Ben Greenbank (Mid-Season)
Luke Hammond
Chris Humphrey (Mid-Season)
Connor Knight
Carl Phillips
Christopher Swiader

Level 7 to Level 6
Daniel Barrack
Carl Beer
Isabel Chaplin (Mid-Season)
Jarrod Dobing
Kevin Forde
Oliver Langner
Sully Mapplebeck
Dominic Mason (Mid-Season)
James McMillan
Andrew Murphy

Step 5&6 Referee Observer to Step 3&4 Referee Observer
Kevin Grimwood

County Cups

Turners Hyundai Suffolk Premier Cup – Final hosted by Colchester United FC

Winners: Needham Market FC

Runners-up: Leiston FC

Officials: Emily Heaslip, Jonathon Block, Liam Chinnery, Chris Pollard

CNet Training Suffolk Senior Cup – Final hosted by Colchester United FC

Winners: Ipswich Wanderers FC

Runners-up: Leiston FC Reserves

Officials: Jordan Sandwell, Edwin Reid, Joe Fisher-Stevenson, Barry Ereira

Suffolk Women's Cup – Final hosted by Colchester United FC

Winners: AFC Sudbury Women

Runners-up: Needham Market FC Women

Officials: Nick Ward, Mark Cutting, Anthony Midwinter, Geoff Cooke

Parkers Pitches Suffolk Junior Cup – Final hosted by Colchester United FC

Winners: Stowupland Falcons FC

Runners-up: Mutford & Wrentham FC

Officials: Paul Kitson, Samuel Bell, Alan Gardiner, David Fowler

Suffolk Senior Reserve Cup – Final hosted by Bury Town FC

Winners: Walsham-le-Willows FC

Runners-up: Stowmarket Town FC

Officials: Derren Haynes, George Rampling, Ryan Hedges-Quinn, Kevin Theobald

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

McDonald's Suffolk Primary Cup – Final hosted by Colchester United FC

Winners: Bardwell Sport FC

Runners-up: Kesgrave Kestrels FC

Officials: Liam Botten, Christopher Swiader, Jarrod Dobbing, Carl Beer

Suffolk U18 Midweek Cup – Final hosted by Colchester United FC

Winners: AFC Sudbury

Runners-up: Ipswich Town FC

Officials: Luke Hammond, Dean East, Oliver Langner, Terry Fryatt

Suffolk Sunday Cup – Final hosted by Needham Market FC

Winners: Kitchener Taverners FC

Runners-up: Moreton Hall Youth FC Ferals

Officials: Rian Staddon, Tony Joyce, Glenn Yellop, Adrian Kersey

Veo Suffolk Sunday Shield – Final hosted by Needham Market FC

Winners: Leiston Orient FC

Runners-up: Laxfield United FC

Officials: Christopher Humphrey, Kevin Forde, Jordan Marriott, David Barber

Suffolk Sunday Trophy – Final hosted by Needham Market FC

Winners: Bacton United 89 FC

Runners-up: AFC Claydon

Officials: Ian Moore, Christopher Cornish, James McMillan, John Smith

Best Badges Suffolk Veterans Cup- Final hosted by Needham Market FC

Winners: Whitton United FC

Runners-up: Lowestoft Town FC

Officials: Reginald Barker, Matthew Gribbin, Tom Holt, Martin Burroughs

Futsal

Over the course of this season Futsal Competitions for both schools and clubs have been taking place across the county to determine county champions.

A total of 12 new county champions were crowned across a variety of different age groups for boys and girls.

Suffolk Schools Futsal Cup

U13 Boys: Champions: Sir John Leman; Finalists – Horringer, Thomas Mills and Northgate

U13 Girls: Champions: Felixstowe; Finalists – Horringer

U15 Boys: Champions: Breckland; Finalists – Pakefield, County Upper, Debenham and Northgate

U15 Girls: Champions: Kesgrave; Finalists – East Point Academy

The FA Pokémon Futsal Cup (Suffolk Region)

U10 Boys: Bury Town Rams

U10 Girls: Kesgrave Kestrels

U12 Boys: Lowestoft Town

U12 Girls: Woodbridge Town

U14 Boys: Haverhill Rovers

U14 Girls: Coplestonians

U16 Boys: Lowestoft Town

U16 Girls: Kesgrave Kestrels

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

Schools Football

Suffolk County Schools' FA held 11 county cup finals were held for U12, U13, U14, U15, U16 and U18 males, and U12, U13, U14, U15, and U16 females. The winning teams were:

U12 Boys – East Bergholt High School
U13 Boys – Thomas Gainsborough School
U14 Boys – Kesgrave High School
U15 Boys – Northgate High School
U16 Boys – St Alban's Catholic High School
U18 Boys – Kesgrave High School
U12 Girls – Thomas Gainsborough School
U13 Girls – Farlingaye High School
U14 Girls – Debenham High School
U15 Girls – Copleston High School
U16 Girls – Chantry Academy

SCSFA run representative teams for boys at U14, U15 & U16 and for girls at U14 & U16. They play in the South East England Schools Football Association (SEESFA) against counties which include, Essex, Bedfordshire, Hertfordshire, Norfolk & Cambridgeshire.

Suffolk FA Benevolent Fund, Safe Eyewear Fund, Youth Retention Fund

A total of £4,299.00 was awarded to Benevolent Fund claimants, and a further £1,192.60 through the Safe Eyewear Fund, totalling £5,491.60 awarded.

Introduced for the 2021/22 season, the Youth Retention Fund supported 11 players to a total amount of £1607.50.

England Football and McDonald's Grassroots Football Awards 2022

Grassroots Coach of the Year Adults

Winner – Lee Smith (Wot's Up Warriors FC)

Grassroots Coach of the Year Youth

Winner – Shania Heskett (Ipswich Valley Rangers FC)

Highly Commended – Karl Olley (Beccles Town FC) & Liam Fernard (Haverhill Rovers FC)

Grassroots Grounds Team of the Year

Winner – Bryan Symonds (Bacton United 89)

Grassroots Club of the Year

Winner – Lavenham Youth FC

Highly Commended – Beccles Town FC

Grassroots League of the Year

Winner – Norfolk & Suffolk Youth League

Grassroots Volunteer of the Year

Winner – Chris Bond (Lowestoft Town FC)

Highly Commended – Mark Dye (Stowupland Falcons FC)

Rising Star of the Year

Winner – Rhys Mower (Lakenheath Youth FC)

Grassroots Project of the Year

Winner – Suffolk Frame Football (Coplestonians FC)

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

Grassroots Match Official of the Year

Winner – Jessica Marriott

Highly Commended – Lee Wood

Spirit of Grassroots Football Award

Winner – Steve Carter (Bramford Road Old Boys FC)

Financial Review

Financial Results

Following the national interventions of 2020-2021, which significantly restricted business activities, business activities were able to return to near-normal levels for 2021-2022.

Referee courses, which could not be held during the previous year, were able to be held. Affiliation returned to expected levels after a reduction in the previous year. Discipline income was received in parallel with returning football participation.

The accounts for the year ended 30 June 2022 show incoming resources of £566,277 (2021: £572,089). Total fund balances amounted to £637,115 (2021: £629,557), as restated.

As part of the transition from company to charity status, the charity were required to adjust the treatment of capital grant which was previously being released over the useful life of the asset under the FRS 102 accruals method. This is not permitted under the charities SORP so this has been adjusted in the current and comparative year hence the restatement to reserves See note 19 in the accounts.

Reserves

Suffolk FA's policy is to maintain reserves at a discretionary minimum level of 6-8 months operating costs including restricted expenditure, in line with FA guidelines.

Our reserves level is monitored regularly by our Board of Trustees with cash monitored and managed internally on a daily basis by our CEO and Finance Officer. This ensures that sufficient resources are available to meet the needs of the Association.

The Trustees continue to explore strategies for investing any surplus reserves to support our charitable objectives.

Going Concern

Suffolk FA are exploring taking on the lease of an existing football 3G facility in Lowestoft within the first few months of 2022/23, exact timescales unknown. This facility will require some initial upfront investment to bring the site up to safe operational capacity. This is expected to represent a small financial liability in 2022/23.

With management policies and practices in place, there are no significant doubts about the going concern of the company.

Risk Management

Risk management is a continuous process embedded throughout the governance structures of the organisation. The Trustees focus on the major strategic risks facing the Association, with day-to-day management of operational risks the responsibility of the staff team. The Board receive updates on risks either as they occur (major level risks) or at each Board meeting (operational level risks)

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

Major risks include reduction or loss of funding, which is managed by continuous financial management including the reserves policy, not achieving strategic objectives including Safeguarding 365 Standards, which is monitored through the annual Business Plan and external assessment against the Safeguarding 365 Standards.

Executive Remuneration

The remuneration of the staff team is monitored on a regular basis to ensure salaries are comparable to role profiles and competitive within the sector; a key factor in managing risk of unwanted staff turnover.

Any changes are subject to appraisal outcomes and review against financial performance and forecasts of the organisation. Recommendations are made by a sub-committee to the full Board before formal adoption.

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

Statement of Trustees' responsibilities

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

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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with company's articles, a resolution proposing that Ensors Accountants LLP be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.



Mr N Johnson
Trustee

Date: 30/01/2023

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED

Opinion

We have audited the financial statements of Suffolk County Football Association Limited (the 'charity') for the year ended 30 June 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows 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 Financial Reporting Standard 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 charitable company's affairs as at 30 June 2022 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 charity 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 Trustees' 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 charity'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 Trustees 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 Trustees 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 Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which 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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose 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 charity'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.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

In planning our audit, we identify and assess the risk of material misstatement within the financial statements, whether due to fraud or error. In assessing the risks, consideration is given to the control environment (including Trustees' and management's own processes for identification and risk assessment) as well as the nature of the entity, the industry in which it operates and the underlying performance. Consideration is also given to the attitudes and incentives of management to commit fraud, with specific procedures planned and performed to respond to the risk of inappropriate management override of controls.

We also obtained an understanding of the applicable laws and regulations to which the charity must adhere, through discussions with management and those charged with governance, as well as commercial knowledge of the sector and statutory legislation, in order to determine the key laws and regulations applicable to the charity.

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED

After assessing the risk of fraud, we performed audit procedures to gain assurance regarding fraud and management override as follows:

- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the rationale behind significant transactions outside the normal course of business.
- Assessment of accounting estimates within the financial statements in order to assess their reasonableness to determine whether there is any bias in the estimates.
- Review of meeting minutes of Trustees and management
- Enquiring of management and Trustees as to whether they are aware of any alleged, suspected or actual fraud during the year

We also performed procedures to satisfy ourselves regarding compliance with applicable laws and regulations, including:

- Enquiry of Trustees and management around actual and potential litigation and claims
- Reviewing minutes of meetings of those charged with governance
- Reviewing correspondence with relevant legal authorities
- Reviewing legal expense accounts for any indicators of litigations

All audit team members were made aware of the applicable laws and regulations, as well as potential fraud risks during the planning stage of the audit and this was discussed at the audit team planning meeting. It was therefore determined that team members all had the relevant awareness and competence to identify any instances of non-compliance or fraud.

There are, however, inherent limitations to our above audit procedures. Auditing standards only require us to enquire of the Trustees and management regarding non-compliance with laws and regulations, as well as review regulatory and legal correspondence (if there is any). It is therefore possible that instances of non-compliance could be missed, particularly where the law in itself is far removed from any financial transactions.

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.

Use of our report

This report is made solely to the charitable 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 charitable 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Malcolm McGready (Senior Statutory Auditor)
for and on behalf of Ensors Accountants LLP

13/03/2023
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Chartered Accountants
Statutory Auditor

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
	Notes					
Income from:						
Charitable activities	3	197,574	359,420	556,994	126,383	467,482
Other trading activities	4	7,122	-	7,122	2,583	2,583
Investments	5	2,161	-	2,161	475	475
Other grants		-	-	-	101,549	101,549
Total income		206,857	359,420	566,277	341,099	572,089
Expenditure on:						
Charitable activities	6	229,530	329,189	558,719	321,936	593,928
Net (expenditure)/income for the year/						
Net movement in funds		(22,673)	30,231	7,558	(41,002)	(21,839)
Fund balances at 1 July 2021		517,076	112,481	629,557	93,318	651,396
Fund balances at 30 June 2022		494,403	142,712	637,115	112,481	629,557

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED

BALANCE SHEET

AS AT 30 JUNE 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		312,583		324,868
Current assets					
Stocks	11	1,444		1,645	
Debtors	12	34,257		20,078	
Cash at bank and in hand		1,116,319		1,098,372	
		<u>1,152,020</u>		<u>1,120,095</u>	
Creditors: amounts falling due within one year	13	<u>(827,488)</u>		<u>(815,406)</u>	
Net current assets			324,532		304,689
Total assets less current liabilities			<u>637,115</u>		<u>629,557</u>
Income funds					
Restricted funds	14		142,712		112,481
Unrestricted funds - general			494,403		517,076
			<u>637,115</u>		<u>629,557</u>

The financial statements were approved by the Trustees on 30/01/2023


Mr N Johnson
Trustee

Company registration number 03831570

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	17		17,058		601,674
Investing activities					
Purchase of tangible fixed assets		(1,272)		(6,139)	
Investment income received		2,161		475	
Net cash generated from/(used in) investing activities			889		(5,664)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			17,947		596,010
Cash and cash equivalents at beginning of year			1,098,372		502,362
Cash and cash equivalents at end of year			1,116,319		1,098,372

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

Charity information

Suffolk County Football Association Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Bill Steward House, The Buntings, Cedars Park, Stowmarket, IP14 5GZ.

1.1 Accounting convention

Suffolk County Football Association Limited is a charitable company registered in England and Wales. Prior to its registration as a charity, Suffolk County Football Association Limited, was a not-for-profit organisation, established to administer the game of association football in the county of Suffolk. The company was formally registered as a charity with the charity commission on the 28th April 2022, with a charitable purpose to promote, develop and support community participation in a 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.

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, the principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 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:

Freehold land and buildings	2% straight line
Fixtures and fittings	10% - 25% straight line
Motor vehicles	25% straight line

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 recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity 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).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

Included within cash is restricted cash relating to the Benevolent Fund. While the cash is held in a separate bank account of the company, the cash is not under the control of the company as it relates to the Benevolent Fund and a corresponding liability has been recognised in the balance sheet. Accordingly, cash included in the balance sheet relating to the Benevolent Fund is considered to be restricted in nature.

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity 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 charity's balance sheet when the charity 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.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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 operations 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.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

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

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees 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 Charitable activities

	Total charitable activities	Total charitable activities
	2022	2021
	£	£
Discipline	121,695	67,593
Referee income	29,805	9,650
Football development	37,536	29,271
Insurance	35,102	36,027
Commercial income	25,350	19,430
FA grants	259,196	269,396
Other income	9,800	780
Cup competition	38,510	35,335
	<u>556,994</u>	<u>467,482</u>
Analysis by fund		
Unrestricted funds - general	197,574	126,383
Restricted funds	<u>359,420</u>	<u>341,099</u>
	<u>556,994</u>	<u>467,482</u>

4 Other trading activities

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Commission received	<u>7,122</u>	<u>2,583</u>

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

5 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	2,161	475

6 Charitable activities

	2022 £	2021 £
Staff costs	248,212	248,638
Depreciation and impairment	2,903	2,903
Cup Competitions	33,121	26,268
Insurance (Football Related)	35,224	38,052
Referee Expenses	33,146	16,569
Ticket Costs	10,575	-
Football Development Expenditure	14,194	14,120
Handbooks Expenditure	-	1,474
	<u>377,375</u>	<u>348,024</u>
Share of support costs (see note 7)	170,948	232,030
Share of governance costs (see note 7)	10,396	13,874
	<u>558,719</u>	<u>593,928</u>
Analysis by fund		
Unrestricted funds - general	229,530	271,992
Restricted funds	329,189	321,936
	<u>558,719</u>	<u>593,928</u>

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

7 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	116,350	-	116,350	146,833	-	146,833
Rent & Rates	1,004	-	1,004	-	-	-
Heat, Light & Water	2,114	-	2,114	1,831	-	1,831
Telephones (Including Mobiles)	4,573	-	4,573	4,055	-	4,055
Property Repairs & Maintenance Costs	6,843	-	6,843	6,486	-	6,486
Printing, Postage & Stationery	2,885	-	2,885	1,391	-	1,391
Legal & Professional Fees	-	5,758	5,758	-	10,300	10,300
Insurance - Non Football Related	2,762	-	2,762	3,033	-	3,033
Accountancy	1,420	-	1,420	-	-	-
Audit Fee (Including Independent Assessments)	-	4,500	4,500	-	3,560	3,560
Irrecoverable VAT	3,245	-	3,245	3,428	-	3,428
Other Overhead Costs	19,099	138	19,237	16,589	14	16,603
Bad debt write off	-	-	-	37,968	-	37,968
Depreciation	10,653	-	10,653	10,416	-	10,416
	<u>170,948</u>	<u>10,396</u>	<u>181,344</u>	<u>232,030</u>	<u>13,874</u>	<u>245,904</u>
Analysed between Charitable activities	<u>170,948</u>	<u>10,396</u>	<u>181,344</u>	<u>232,030</u>	<u>13,874</u>	<u>245,904</u>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

2022	2021
Number	Number
<u>13</u>	<u>15</u>

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

9 Employees (Continued)

Employment costs	2022 £	2021 £
Wages and salaries	325,516	355,560
Social security costs	26,842	26,965
Other pension costs	12,204	12,946
	<u>364,562</u>	<u>395,471</u>

There were no employees whose annual remuneration was more than £60,000.

The remuneration of key management personnel was £55,707 (2021: £52,391).

10 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 July 2021	446,542	113,879	6,829	567,250
Additions	-	1,272	-	1,272
At 30 June 2022	<u>446,542</u>	<u>115,151</u>	<u>6,829</u>	<u>568,522</u>
Depreciation and impairment				
At 1 July 2021	138,437	97,117	6,829	242,383
Depreciation charged in the year	7,971	5,585	-	13,556
At 30 June 2022	<u>146,408</u>	<u>102,702</u>	<u>6,829</u>	<u>255,939</u>
Carrying amount				
At 30 June 2022	<u>300,134</u>	<u>12,449</u>	<u>-</u>	<u>312,583</u>
At 30 June 2021	<u>308,105</u>	<u>16,763</u>	<u>-</u>	<u>324,868</u>

11 Stocks

	2022 £	2021 £
Stock	<u>1,444</u>	<u>1,645</u>

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

12 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	1,642	5,569
Other debtors	22,262	3,105
Prepayments and accrued income	10,353	11,404
	<u>34,257</u>	<u>20,078</u>

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	10,038	7,468
Trade creditors	5,788	2,667
Other creditors	585,602	578,797
Accruals and deferred income	226,060	226,474
	<u>827,488</u>	<u>815,406</u>

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 July 2020 £	Incoming resources £	Resources expended £	Balance at 1 July 2021 £	Incoming resources £	Resources expended £	Balance at 30 June 2022 £
Development/ courses	-	3,403	(3,446)	(43)	9,191	(9,148)	-
Insurance	-	35,701	(38,052)	(2,351)	35,102	(32,751)	-
Sponsorship / cup	-	50,728	(26,268)	24,460	63,860	(33,120)	55,200
FA grants	-	251,267	(251,267)	-	251,267	(251,267)	-
Head office grant	93,318	-	(2,903)	90,415	-	(2,903)	87,512
	<u>93,318</u>	<u>341,099</u>	<u>(321,936)</u>	<u>112,481</u>	<u>359,420</u>	<u>(329,189)</u>	<u>142,712</u>

Development/Courses - Includes Monday Night Football, Suffolk Sixes, Futsal, Grassroots Festival and Volunteer Development Programme

Insurance – Clubs and Leagues Public Liability and Personal Accident insurances

Sponsorship/Cups – County Cup entry fees and Company sponsorships for individual County Cup competitions

FA Grants – Providing funding to run the Grassroots Football in Suffolk

Head Office - grant received in 2012 to fund the head office. Being reduced inline with the useful life of the asset.

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

15 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 30 June 2022 are represented by:						
Tangible assets	312,583	-	312,583	324,868	-	324,868
Current assets/(liabilities)	323,733	799	324,532	304,689	-	304,689
	<u>636,316</u>	<u>799</u>	<u>637,115</u>	<u>629,557</u>	<u>-</u>	<u>629,557</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

17 Cash generated from operations

	2022 £	2021 £
Surplus/(deficit) for the year	7,558	(21,839)
Adjustments for:		
Investment income recognised in statement of financial activities	(2,161)	(475)
Depreciation and impairment of tangible fixed assets	13,557	13,320
Movements in working capital:		
Decrease in stocks	201	3,247
(Increase)/decrease in debtors	(14,179)	164,099
Increase in creditors	12,082	533,738
(Decrease) in deferred income	-	(90,416)
Cash generated from operations	<u>17,058</u>	<u>601,674</u>

18 Analysis of changes in net funds

The charity had no debt during the year.

SUFFOLK COUNTY FOOTBALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2022

19 Prior period adjustment

(Continued)

Changes to the balance sheet

	At 30 June 2021		
	As previously reported	Adjustment	As restated
	£	£	£
Creditors due within one year			
Other creditors	(908,725)	93,319	(815,406)
Total assets less current liabilities	<u>528,770</u>	<u>93,319</u>	<u>622,089</u>
Funds			
Restricted funds	22,065	90,416	112,481
Unrestricted funds	514,173	2,903	517,076
	<u>536,238</u>	<u>93,319</u>	<u>629,557</u>

Suffolk County Football Association Limited acquired charity status on the 28th April 2022. Therefore the accounts have been converted into charity format. They previously were releasing a capital grant over the useful life of an asset under the FRS102 accruals method. This is not permitted under the charities SORP. Therefore the comparative has been adjusted to reflect this.