



SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

(A company limited by guarantee)

**Company No. 04176858
Charity Registered No. 1169077**

**REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2023

CONTENTS	PAGES
Charity Reference and Administrative Details	1
Chair's report	2
Report of the Trustees	3
Independent auditor's report to the members	12
Statement of Financial Activities	16
Balance sheet	17
Cash flow statement	18
Notes to the financial statements	19

SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 30 JUNE 2023

Reference and administrative details

Charity Registered Number: 1169077

Company Number: 04176858

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Mr N. Drew
Mr S. Briggs
Mr W. Douglas
Ms E. Liebenhals
Mr V. P. Olisa (resigned July 2023)
Ms S. Lockyer
Ms Y Rees
Mr A Warner (resigned October 2023)
Ms E. Clarke (appointed October 2022)

Company Secretary: Ms N. Novell

Chief Executive Officer: Ms S. Lockyer

Registered Office: Meadowbank Football Ground
Mill Lane
Dorking
Surrey
RH4 1DX

Auditors: TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

Bankers: Barclays Bank plc
Broadgate
Leicester
LE87 2BB

SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

2022/23 has been another year of progress but also challenge at Surrey FA.

From a positive perspective, participation across all forms of the game continues to increase, particularly in the women's and pan disability games. The success of the Lionesses combined with our own county initiatives has helped create real momentum which we hope the imminent World Cup will take to the next level.

We have been progressing on the implementation of our 10-year Strategy. Commercial brand partnerships have been cemented, including with Thorpe Park, who are hosting our annual Awards event in July. Our relationship with Thorpe Park is important in helping drive engagement with young people in terms of volunteering and participation in the game, in tandem with the creation last year of our Youth Forum and its many initiatives.

Another key tenet of our Strategy is to develop a suite of hub facilities across the County. Accordingly, we have been identifying several sites with potential and have engaged with a range of stakeholders to explore opportunities. Crystallising these discussions into action plans will be a priority during the coming months.

The year has not been without challenges and the future of Meadowbank has been well documented in the public domain as we have expressed our concerns at Mole Valley District Council's stated intentions to sell the freehold. We remain concerned about the impact of this ongoing uncertainty, and are focussed on ensuring the continued delivery of football to the local community users.

We are also concerned about the increasing poor discipline across the game post pandemic. Surrey has not been immune from the national trend and we have had to increase our resources internally to deal with the growth in investigations. We have a range of initiatives being developed to hopefully help turn the tide of this scourge on the game but ultimately responsibility rests with players, coaches and supporters to protect the interests of the football community and play and watch with respect and a sense of fair play.

Another challenge is that which are faced by all clubs in these difficult times in terms of the cost of living increases. We all realise the onerous issues faced by clubs in dealing with this situation and we remain committed to doing all we can to try and influence the flowing of money across the game down to grassroots, supported by the Football Foundation scheme, in particular. As the county governing body, we are also committed to being alert to stewardship and other situations that might undermine the sustainability of clubs, recognising their role in communities as well as their heritage and of course the place they play in the lives of supporters.

Finally, we should, of course, never forget the sheer joy that the game brings to us all and the 2022/23 season brought much pleasure across the County. There was success aplenty for many of our teams - Raynes Park Vale, Badshot Lea, Woking or Walton and Hersham were notable highlights among many others, so too more consolidation and continued achievements at Sutton United, Chertsey Town, Crystal Palace, Egham Town and Dorking Wanderers, to name but five. Of course, not everyone fared well and there were seasons of despair for some of our clubs but they will hopefully bounce back and the pain of relegation or play off defeat makes the eventual highs so much sweeter. In football, fortunes tend to be cyclical and that's what keeps us coming back for more!

Thank you to our CEO Sally Lockyer and her team for their hard work and our trustees and fantastic county members and all the volunteers and employees across clubs throughout Surrey for making this game so great, in good times and adversity. It should be an interesting and exciting year ahead.

Alex Warner
Chair
Surrey FA

SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

The Trustees (who are also directors of the charity for the purposes of the Companies Act 2006), present their report and the audited financial statements of the charity for the year ended 30 June 2023.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and Aims

These are for the public benefit generally but with 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.
- to advance amateur sport by promoting the amateur playing of the Game and such other sports or games which promote health by involving physical or mental skill or exertion and which are undertaken on an amateur basis.
- to advance education (involving academic and physical education) by such means as the Trustees think fit including helping and educating children and young people by providing facilities for the playing of the Game and other sports as to develop their physical, mental, and social capacities that they may grow to full maturity as individuals and members of the community; and
- to 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.

Achievements and Performance

Surrey FA has developed a new ten-year strategy to 2030. Our Vision is to make football in Surrey inclusive, safe, sustainable, and fun. Our Mission is to provide exceptional service and support to the people and places that make football happen in Surrey. We underpin our strategy with four values - Collaborative, Ambitious, Respectful and Excellence.

Our 5 Strategic Goals:

1. More Participants
2. Great Places to Play
3. Exceptional People
4. Excellent Organisation
5. Long-term Sustainability

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit and our activities undertaken for the year are detailed in the following sections broken down by our strategic priorities.

Goal 1 - More Participants

During the 2022/23 season, we reached a total number of 63,819 affiliated players, exceeding our total players target by 11,720. Female players reached 7,178 an increase of 20% on 2021/22, while male players reached 56,117 an increase of 2%. We affiliated 524 disability players, continuing our rebuild of disability football that was most impacted during the Covid-19 pandemic.

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

Female

Following the success of the Lionesses at the EUROs last summer, Female football has continued to go from strength to strength in Surrey with over 7,000 participants and exceeding our FA target by nearly 3,000, more than any other County FA. This was the 5th season of our women's Flexi-League (7v7), which continues to grow positively, providing football to more women from all backgrounds. We saw 25 teams participate in monthly fixtures, as well as 4 festivals across the season, resulting in nearly 250 women playing football. It was also the second season of Squad Girls Football in Surrey. Aimed at providing fun, recreational football to girls aged 12-14 years, we had 20 providers across the Country on top of 75 Wildcats providers that follows the same ethos for girls aged 5-11 years.

Male

The Walking Football League and the regular session provision is continuing to grow yearly across the six age categories. More and more groups are establishing themselves with weekly training sessions and we hope to start seeing some of these sessions accessing the league in future. Walking Football is also being used as an accessible format of the game, for people with Long Term Health Conditions and other Health-Specific focus through the "Football for Health" programme we launched during the season.

Small Sided football still forms much of the unaffiliated game that is played. We are making moves to bridge this gap, continuing to work with Small Sided Providers such as PowerPlay (centrally affiliated) who have been running and exploring the demand for leagues with us for the last 18 months in Surrey. The aim is to suit a range of playing groups including Women's Small Sided, Business Leagues and Vet's Football.

Equality, Diversity and Inclusion

The Unite Through Football: Refugee's project came from a successful FA Football Delivery Fund application. Since its launch in September 2022, we have offered regular league provision to over 200 male refugees and supported 5 weekly sessions around the county, with Sussex FA also replicating our model as an example of best practice, supporting two sessions. We have also worked with grassroots clubs, given qualification bursaries, and offered sessions for female refugees to determine levels of interest. This project has been nominated for the FA's County FA Recognition Awards in November.

Throughout the season we also were successful in another application for the FA's Football Delivery fund, this supported us in the set up and delivery of the newly launched Ready, Set, Glow programme. This is an Inclusive Initiative to support an increase in neurodiverse young individuals who choose to play mainstream football, through a bespoke offering of glow in the dark football. As well as this the programme offered an educational series for coaches wishing to educate themselves around neurodiversity and inclusive strategies. The cohort was fully subscribed, and we now have 3 clubs who have completed the learning offer.

Other projects included becoming a registered sunflower-friendly organisation, and launching our own initiative called the 'sunflower workforce', offering coaches, referees and volunteers the option to receive a sunflower lanyard, supporting them in feeling comfortable in their environment without disclosing their disability if they chose not to.

In terms of events this season, Surrey FA also hosted the South-East disability 11v11 cup, seeing two Surrey based teams get to the final round. Sutton United were crowned the winners this year here at Meadowbank football ground. There was also several stepping over the side-lines courses for diverse groups including refugee groups and a group from Hong Kong. Towards the early part of this season, we also put on 'The Diversity in Surrey Festival', to celebrate the diverse communities we have within Surrey whilst increasing our relationship and network of diverse communities. Ensuring our work with them is continuous to see long-term transformational change within the county.

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

Goal 2 - Great Places to Play

Vibrant Clubs and Leagues

Our total number of affiliated member clubs for the 2022/23 season was 627, consisting of over 4,200 teams, with Surrey FA supporting them through the affiliation process, ensuring all clubs meet the required criteria and are covered by appropriate levels of insurance.

We finished the season with 264 Accredited clubs. After retaining 93% of those that were required to complete the first England Accreditation renewal, (following the rebrand last year from Charter Standard), whilst also adding 32 newly Accredited clubs. Within these clubs, we had 2,838 youth teams and 322 adult teams. We ended the season with 7 Accredited leagues and 4 others meeting the minimum threshold of Accreditation which we hope to work with to also become Accredited.

High Quality Facilities

During the 2022/23 season, a total of 57 clubs & organisations benefited from our advice and support to gain Football Foundation grants totalling £3.2m. Much of this was for large investments towards new 3G pitches (£1.9m), most notably 3 x 3G projects for new full-size 3G pitches. These will play a huge part in enabling grassroots football in Surrey to continue to develop and to take place on high-quality facilities. The balance of grants was awarded to support goalposts, fencing, floodlights, and changing rooms, alongside the Small Grants Scheme and the Grass Pitch Maintenance Fund. 14 sites have benefited from £610k which will help the standard of these pitches improve from 'poor' to 'good'. This funding is linked with Pitch Power, the tool that allows clubs & organisations to complete pitch inspections and subsequently access the funding.

Network of Hub Sites

Meadowbank Football Ground had another record season in terms of usage since the facility opened in 2018, 70,985 total users onsite and although unique users dropped to 13,646, overall peak and off-peak usage was at its highest yet. Achieving FIFA quality Pro for the fifth year in a row, Meadowbank continues to provide excellent facilities and experiences for our current and new users. Local clubs including Brockham Badgers, Dorking Wanderers, Dorkinians, Mole Valley Girls and St Pauls Panthers. The facility was also used to host Surrey FA led coaching and referee training courses, walking football sessions, our County Cups, Surrey Schools FA Cup Finals and the Dorking Wanderers Academy. Meadowbank continues to help enhance the physical and mental wellbeing of local participants across all communities. This season our Unite Through Football project, which was the first refugee league in Surrey, continued to grow and we welcomed over 285 players each month to Meadowbank.

Goal 3 – Exceptional People

Coaches

During 2022/23 Season:

- a. 983 new coaches qualified through Introduction to Coaching Football, an increase of 327 coaches since the 2021/22 season.
- b. 2,802 participants took part in other training courses (including FA Welfare Officer, Safeguarding Children, EFAiF, UEFA B & UEFA C).
- c. A total of 42 CPD sessions were made available to coaches to engage with, across various formats of the game and in support of different coach communities.
- d. There was a total of 1,832 coach interactions through local events in Surrey and online events.

Surrey FA continues to offer local Continued Professional Development (CPD) through a blended approach, promoting workshops in collaboration with England Football Learning and Surrey Football Coaches Association (SFCA), enabling coaches to join in person or online across various topics and themes. In addition to local CPD, we provide tailored support to female coaches through our female coach development group (mentoring programme) and emergency services personnel through a bespoke mentoring offer to support their development and ambitions towards coaching and/or refereeing in the game.

SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

Surrey FA Youth Forum

The 2022/23 season saw the re-launch of the Surrey FA Youth Forum, bringing together a passionate group of young leaders to create a range of inclusive and meaningful opportunities for young people across Surrey.

Meet the team:

Emma Clarke (Chairperson, serving on the Surrey FA Board of Trustees)
Isaac Nsubuga (Vice Chair)
Nayan Limbu (Sustainability Champion)
Jack Marney (Marketing & Communications Champion)
Megan Casse (EDI Champion)
Anand Karia (Workforce Champion)
Emily Holbern (Women & Girls Champion)
Joshua Kelly (Events Champion)

Highlights include:

- 5 Youth Forum meetings have taken place this season, including one meeting hosted at Wembley Stadium in collaboration with London FA Youth Council.
- Youth Forum supporting Megan Casse with the delivery of her FALA project – female activation for local schools to engage with.
- Played a key part in the announcement of the new three-year partnership between Surrey FA and Thorpe Park.
- Supported Surrey FA re-scope of our local mental health offer, following a Mental Health Awareness CPD event.
- Formed a key part of the volunteer workforce for Surrey FA County Cup Finals.
- Led a kit donation campaign for Kits4Causes collecting 444 items, exceeding their original target of collecting 100 items.
- Delivered a “Little Lionesses” session to over 60 participants in warm-up to the Women’s World Cup 2023.

Referees

The 2022/23 season has been a successful one for the Refereeing team. We are thrilled to have delivered 26 FA Referee courses across the County with over 500 trainee referees attending. We retained 658 referees from the 2021/22 season.

Communication from Surrey FA to our referees has significantly improved via bi-monthly newsletters, weekly social media posts and regular website updates. We felt this was vital to ensure the relationship between Surrey FA and our referees improves compared to previous seasons. Secondly, CPD sessions were run with high-profile guest presenters to also signify our intent to support and develop our match officials.

The Referee Working Group continued to meet regularly to discuss ideas to support our referee workforce.

A real highlight during the session was the Surrey FA Referee Long Service Awards and County Cup Final night held at the Harbour Hotel in Guildford. We had 95 people in attendance to recognise those who have shown outstanding service and those who performed well that season to be appointed a County Cup Final. We were delighted to have David Coote (PGMOL Premier League referee) and Dan Cook (PGMOL & FIFA Assistant referee) in attendance as special guests.

We ended the season with 827 registered referees across all levels and were pleased to see 19 Surrey referees progress to a higher level on the new Progression Pathway that was introduced at the start of the 2022/23 season.

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

Volunteers

We rely heavily on our volunteer network to support the organisation, which includes all our Trustees, around 60 County Members, and more than 18,000 volunteers across our clubs and leagues. County Members perform a variety of roles which includes contributing to strategic Working Groups, that report into Board, acting as match day representatives for County Cup matches, event staff at County Cup Finals, being panel members for discipline commissions and supporting events across the game as ambassadors of the County.

Goal 4 – Excellent Organisation

Exemplary Governance

In May 2022, Surrey FA became the third County Association, out of 54, to be awarded the status of FA Code of Governance Compliant. This is the gold standard of governance as set out by Sport England and UK Sport.

Embed safer and more inclusive environments

Surrey FA passed its fourth assessment since the start of the FA Safeguarding Operating Standards, (now Safeguarding 365), which were designed to ensure a consistent delivery of safeguarding across grassroots football. The independent assessors from NSPCC / CPSU commended Surrey FA on making Safeguarding as an integral part of our 10-year strategy which is built into our Vision, Mission and Values. They also commended us on our work to establish a Youth Forum and including the Chair of the Youth Forum on the Board of Trustees, the additional funding set aside to appoint a new Designated Safeguarding Assistant and our neurodiversity project 'Ready, Set, Glow'. Overall, the NSPCC identified that Surrey FA fully embraced safeguarding across its organisation and congratulated us on our commitment to safeguarding.

Customer Service and Support

We will begin our work to achieve the Customer Service Excellence Standard in 2023/24.

Goal 5 – Long-term Sustainability

Maximising investment in grassroots football

We continue to progress towards our target of becoming more independently financially sustainable and diversifying our revenue streams across brand partnerships, grant funding and charitable donations.

Brand Partnerships

We have developed our commercial partnership strategy which is built on analysis of the wider sport sponsorship market. Through this, we successfully facilitated a bespoke three-year partnership with Thorpe Park Resort, welcoming them to our network as Official Leisure Partner, the first category partnership launched by Surrey FA. The partnership includes the naming rights to 12 Surrey Youth County Cup competitions and saw Thorpe Park host our annual Grassroots Awards event.

We completed the 2nd year of our partnership with Specsavers who sponsor our Senior Cup competition, furthering their activity and community outreach through engagement campaigns and supporting Surrey FA at dedicated events.

Grant Funding

This year we secured £95k (2022: £54.5k) of additional grant funding directly and/or with delivery partners to support community football activities.

Charitable Donations and Fund Raising

This is a new area of work within our strategy, and we will look to resource this as we recover from the Covid-19 pandemic.

SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

Enhanced Profile

We continued to grow our stakeholder engagement and reach, across all our digital channels. Our website attracted 127,000 users for the year, with 55% of those being new visitors.

We grew engagement across all our social media platforms including Twitter (+3% followers), Facebook (+29% followers), Instagram (+20% followers), LinkedIn (+34% followers) and YouTube (+27% subscribers). We also launched a new social media channel, TikTok, where we are now the highest followed County Football Association in the Country.

Our monthly newsletter subscription also continues to perform strongly with an increased open rate (+11%) and click rate (+2%) from the 22/23 season.

FINANCIAL REVIEW

We continue to maintain a strong financial position, supplementing a balanced budget for regular operating activities with increasing contributions from managing the football facility at Meadowbank Football Ground. This has continued to help us develop further opportunities to expand the provision of our own services, as well as providing an additional income stream.

Football Development

Referee Registration fees generated a total income of £15k (2022: nil) from Surrey Referees registering with the County, this was after fees were waived in the previous year to help recovery from the impact of the Covid-19 pandemic.

Surrey FA was awarded a total of £96.4k of grants from the FA. This included:

- £34.3k of Football Delivery Funding (2022: £21.6k) to support specific projects to continue the development of the Game, to sustain and increase participation in Surrey, ensuring coach and player development, achieving better training, and playing facilities and supporting the football workforce.
- £27.5k of Wildcat (2022: £8.2k) and £18.2k of Squad Girls (2022: nil) funding towards new centres providing football for girls aged 5-11 and 12-14, respectively.
- £7.2k ambassadors funding for Equal Games and Disability ambassadors.
- £9.2k (£5.2k) other small grants.

The Coaching and Referee courses generated a total income of £118k (2022: £100k) from attendees, bursaries, and contributions from FA Education. The associated direct costs amounted to £35k (2022: £31k). We continue to support and host various FA courses at Meadowbank during the year with further courses booked for 2023/24. We continue to offer the highest quality of support to our Clubs and participants during their journey with FA Education.

Football Services

The affiliation income of Clubs and Leagues amounted to £81k (2022: £49k), this was the first year of charging affiliation fees to our Clubs and Leagues, after bursaries offered in previous years to help recovery from the impact of the Covid-19 pandemic.

Discipline income amounted to £221k (2022: £226k), the significant income from discipline cases reflects the continued increase in discipline cases.

County Cup entry fees and gate money amounted to £24k (2022: £nil) and £21k (2022: £31) respectively. This was the first year of charging our Clubs entry fees to participant in the County Cups after 2 years of free entry.

SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

Other

The FA provided core grant funding amounting to £380k (2021: £368k) for the year, which represents 28% (2022: 33%) of the charity's total income.

Other FA grants received included income from the Rule 8E grant of £25k (2022: £0.4k) this has now returned to pre-covid levels due the FA Cup finals and Charity Shield matches being played with no restrictions. A one-off support grant to help with increased RPI totalling £19.3k (2022: £10k) and Grass Pitch Facility funding £18k (2022: £18k) to support a Facility role.

Income generated through facilitation of insurance amounted to £20k (2022: £15.4k) and sponsorship amounted to £30k (2022: £23k).

Reserve's policy

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs or other unplanned expenditure. The Trustees consider that the minimum level of reserves deemed to be required are £250k, which equates to 3 months estimated operating expenditure. The Free Reserves balance as of 30 June 2023 was £430,022 (2022: £444,691) which is above the Trustees minimum target. The minimum level of reserves deemed to be required is reviewed periodically by the Trustees and adjusted as perceptions of risk and other factors change.

Risk management

The Trustees review the risks to the organisation as part of the business plan process, which is done as a minimum on an annual basis and typically at every Trustee Meeting. A Governance Sub-Group of the board reviews our risk management process and recommends improvements bi-monthly.

PLANS FOR FUTURE PERIODS

The charity has developed a new ten-year strategy to 2030. This is in line with the new FA National Game Strategy covering the same period. We have created our strategy in consultation with all our key stakeholder groups and partners across the game and was approved by the FA National Game Board.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Surrey County Football Association Limited ("SCFA") is a company limited by guarantee. Incorporated under the Companies Act on 9 March 2001 (registration number 4176858) and registered under the Charities Act 2011 on 7 September 2016 (registration number 1169077).

SCFA was formed under a Memorandum of Association (dated 9 March 2001) that established its objects and powers. It is governed under its Articles of Association (amended 30 January 2023) by a board whose members are directors for the purposes of company law and trustees for the purposes of charity law. The names of the members of the board who served during the year and up to the date of this report are set out on page 1.

Members of the company guarantee to contribute an amount not exceeding £10 to the assets of the company in the event of winding up.

Appointment of Trustees

As set out in the Articles of Association the Trustees shall comprise of the following: Chair, Senior Independent Director, Vice Chair, Finance Director, CEO (ex-officio), Chair of the Youth Forum (ex-officio), and Independent Directors all via an open application process. The President is nominated by the Board as a non-voting Board observer. Surrey FA is committed to equality of opportunity and welcomes and encourages applications from all sections of the community.

SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

Organisation

The Board of Trustees, which can have up to 12 members, is responsible for overseeing the affairs of the Surrey FA including determining policy and ensuring that the Board meets its obligations and responsibilities to the organisation. The Board meets a minimum of 6 times a year and Sub-Groups have been established covering Finance; Governance; Inclusion; as well as a Youth Forum, which will meet quarterly as a minimum. Surrey FA also operates a series of Working Group, covering specialist areas of the association's business and stakeholder groups, that also report into the board. Members of Working Groups are recruited on an open application process.

A Chief Executive Officer is appointed by the Trustees to manage the day-to-day operations of the Charity. To facilitate effective operations the Chief Executive Officer has delegated authority, within terms of delegation approved by the Trustees, for matters such as business contracts, finance, and staffing.

Related parties and co-operation with other organisations

None of our Trustees receive remuneration or other benefit from their work as a trustee of the charity, other than reimbursement for travel and subsistence expenses. Any connection between a Trustee or organisation, sponsor, club, or league must be disclosed to the full board of Trustees in the same way as any other contractual relationship with a related party. The organisation has a conflict-of-interest policy and declarations of conflict are disclosed at the start of each Board meeting.

In the current year any related party transactions are detailed in the notes to the Financial Statements.

Auditors

TC Group are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

Small Company Provisions

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

Approved by order of the board of Trustees on 14 December 2023 and signed on their behalf by:



.....
Mr N. Drew - Trustee

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 30 JUNE 2023**

Trustees' responsibilities

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

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SURREY COUNTY FOOTBALL ASSOCIATION LIMITED FOR THE YEAR ENDED 30 JUNE 2023

Opinion

We have audited the financial statements of Surrey County Football Association Limited (the 'charitable company') for the year ended 30 June 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes numbered 1 to 19. 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 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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 company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

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

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

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SURREY COUNTY FOOTBALL ASSOCIATION LIMITED FOR THE YEAR ENDED 30 JUNE 2023

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Annual Report, which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

- adequate and proper 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' exemption in preparing the Trustees' Annual Report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement set out on page 9, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SURREY COUNTY FOOTBALL ASSOCIATION LIMITED FOR THE YEAR ENDED 30 JUNE 2023

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience, and through discussion with the trustees and other management (as required by auditing standards), and discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations (see below);
- We identified the following areas as those most likely to have such an effect: health and safety; General Data Protection Regulation (GDPR); fraud; bribery and corruption; and employment law. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. The identified actual or suspected non-compliance was not sufficiently significant to our audit to result in our response being identified as a key audit matter.
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102, the Companies Act 2006 and the Charities Act 2011) and the relevant tax compliance regulations in the UK;
- We considered the nature of the charity's operations, the control environment and financial performance.
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the charity has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SURREY COUNTY FOOTBALL ASSOCIATION LIMITED FOR THE YEAR ENDED 30 JUNE 2023

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.



Mark Cummins FCCA (Senior Statutory Auditor)

For and on behalf of TC Group

Statutory Auditor

Office: Steyning

Date: 19 December 2023

SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2023**

	Note	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Income from charitable activities	2	178,248	494,130	672,378	563,755
Other trading activities	3	672,158	-	672,158	548,073
Investments	4	2,845	-	2,845	80
Other income	5	6,500	-	6,500	1,050
Total		859,751	494,130	1,353,881	1,112,958
Expenditure on:					
Raising funds	6	465,120	-	465,120	351,657
Charitable activities	7	440,896	488,399	929,295	749,673
Total		906,016	488,399	1,394,415	1,101,330
Net income/(expenditure) & net movement in funds		(46,265)	5,731	(40,534)	11,628
Reconciliation of Funds:					
Total funds brought forward		1,506,564	75,836	1,582,400	1,570,772
Total funds carried forward		1,460,299	81,567	1,541,866	1,582,400

All income and expenditure derive from continuing activities.

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

The notes on pages 19 to 26 form an integral part of these financial statements.

SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

**BALANCE SHEET
AS AT 30 JUNE 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	14	<u>1,030,277</u>	1,061,873
		<u>1,030,277</u>	1,061,873
Current assets			
Debtors	15	158,516	181,725
Cash at bank and in hand		<u>714,128</u>	663,203
Total Current Assets		<u>872,644</u>	844,928
Liabilities			
Creditors: Amounts Falling Due Within One Year	16	<u>(361,055)</u>	(324,401)
Net Current Assets		<u>511,589</u>	520,527
Total Assets Less Current Liabilities		<u>1,541,866</u>	1,582,400
Net Assets			
		<u>1,541,866</u>	<u>1,582,400</u>
Funds of The Charity:			
Restricted Funds	17	81,567	75,836
Unrestricted Funds		<u>1,460,299</u>	1,506,564
Total Funds		<u>1,541,866</u>	<u>1,582,400</u>

The financial statements were approved by the Board of Trustees on 14 December 2023 and are signed on their behalf by



.....
Mr S. Briggs
Vice Chair



.....
Mr N. Drew
Trustee

Company registration number: 04176858

The notes on pages 19 to 26 form an integral part of these financial statements.

SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023**

Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2023	2022
	£	£
Net income/(expenditure)(as per the statement of financial activities)	(40,534)	11,628
Adjustments for:		
Depreciation charges	43,010	41,199
Interest from investments	(2,845)	(80)
(Increase)/decrease in debtors	23,209	(46,865)
Increase/(decrease) in creditors	36,654	94,413
	<hr/>	<hr/>
Net Cash provided by/(used in) Operating Activities	59,494	100,295
	<hr/>	<hr/>

Cash Flow Statement

	2023	2022
	£	£
Cash flows from operating activities:		
Net cash provided by/(used in) operating activities	59,494	100,295
	<hr/>	<hr/>
Cash flows from investing activities:		
Interest from investments	2,845	80
Purchase of tangible fixed assets	(11,414)	(12,834)
	<hr/>	<hr/>
Net cash provided by/(used in) investing activities	(8,569)	(12,754)
	<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		
(Decrease)/increase in cash at bank	50,925	87,541
	<hr/>	<hr/>
Cash and cash equivalents at the beginning of the period	663,203	575,662
	<hr/>	<hr/>
Cash and cash equivalents at the end of the reporting period	714,128	663,203
	<hr/>	<hr/>

The notes on pages 19 to 26 form an integral part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

1 Accounting Policies

Charity Information

Surrey County Football Association Limited is a charitable company registered in England and Wales. The registered office is Meadowbank Football Ground, Mill Lane, Dorking, Surrey, RH4 1DX. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

Basis of Accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102)(effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Surrey County Football Association Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The financial statements are prepared on a going concern basis, are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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

Fund accounting

General funds are unrestricted funds, which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund where possible. The aim and use of each restricted fund is set out in the notes to the financial statements.

Incoming resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income includes all amounts receivable in the period, including members' affiliation fees and disciplinary income, coaching course income and grant income received from the Football Association.

Where income is received for coaching courses prior to the course being run, the income is deferred and recognised as and when the courses are run. Where courses straddle the year end, the income is not recognised until the course is complete.

Membership affiliation fees which are received in advance are accounted for as deferred income and are recognised in the year which they relate to.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023**

1 Accounting Policies (continued)

Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Support costs are allocated by charitable activity in proportion to the actual costs for each area.

Tangible fixed assets

It is the policy of the charitable company to capitalise purchases of fixtures and equipment where the individual item has a cost in excess of £500.

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

Long leasehold property	- straight line over 50 years
Fixtures & Fittings	- 12.5% - 20% on cost
Computer Equipment	- 33% on cost

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Corporation taxation

The charitable company is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Grants from the football association

The charitable company receives grants from the Football Association:

- i) in respect of equipment purchased and included in fixed assets; and,
- ii) it also receives revenue grants

The grants are recognised when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. Any deferred grants are included within other creditors.

Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023**

1 Accounting Policies (continued)

Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

Basic financial liabilities, including creditors, 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 receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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. The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

2 Income from charitable activities	2023	2022
	£	£
<u>Football development</u>		
Referees' registration fees	15,040	-
Development income	96,420	64,069
Coaching income	117,939	99,639
<u>Football services</u>		
County cup competitions	45,269	31,902
<u>Other</u>		
Salary and revenue grants	397,710	368,145
	672,378	563,755

Income from charitable activities was £672,378 (2022 - £563,755) of which £494,130 (2022 - £376,215) was attributable to restricted and £178,248 (2022 - £187,540) was attributable to unrestricted funds.

SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023**

3	Income from other trading activities	2023	2022
		£	£
	<u>Football services</u>		
	Members' Affiliation fees	81,038	49,214
	Disciplinary costs and fees	220,788	226,104
	<u>Other</u>		
	Football association grants	44,364	8,590
	County sponsorship	42,989	23,016
	Miscellaneous and insurances	29,874	20,960
	Room and pitch hire	253,105	220,189
		672,158	548,073

Income from other trading activities was £672,158 (2022 - £548,073) of which £nil (2022 - £nil) was attributable to restricted and £672,158 (2022 - £548,073) was attributable to unrestricted funds.

4	Investment income	2023	2022
		£	£
	Deposit account interest	2,845	80
5	Other income	2023	2022
		£	£
	Miscellaneous income	6,500	1,050
6	Raising funds	2023	2022
		£	£
	Costs of sales	-	2,236
	Support costs	465,120	349,421
		465,120	351,657

Expenditure on raising funds was £465,120 (2022 - £351,657) of which £nil (2022 - £nil) was attributable to restricted and £465,120 (2022 - £351,657) was attributable to unrestricted funds.

7	Analysis of expenditure on charitable activities	Direct costs	Support costs	2023 Total	2022 Total
		£	£	£	£
	Football services	234,287	48,162	282,449	250,385
	Football development	556,803	90,043	646,846	499,288
		791,090	138,205	929,295	749,673

Expenditure on charitable activities was £929,295 (2022 - £749,673) of which £440,896 (2022 - £379,407) was attributable to restricted and £488,399 (2022 - £370,266) was attributable to unrestricted funds.

SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023**

8	Allocation of support costs	Raising funds	Football development	Football services	2023 Total	2022 Total
		£	£	£	£	£
	Wages	298,741	-	-	298,741	258,556
	Subscriptions	1,942	-	-	1,942	1,007
	Other staff costs	3,416	4,321	2,311	10,048	7,988
	Rent & rates	10,330	13,063	6,986	30,379	17,121
	Insurance	2,150	2,719	1,455	6,324	4,946
	Utilities	(4,096)	(5,181)	(2,771)	(12,048)	11,996
	Printing, stationery and postage	4,156	5,256	2,811	12,223	3,638
	Office expenses	2,987	3,778	2,021	8,786	22,534
	County expenses	10,494	13,272	7,099	30,865	29,772
	Repairs and maintenance	20,882	26,410	14,126	61,418	49,282
	Depreciation of tangible fixed assets	14,623	18,494	9,892	43,009	41,200
	Governance	96,912	4,644	2,484	104,040	29,973
	Bank charges	2,583	3,267	1,748	7,598	7,675
		465,120	90,043	48,162	603,325	485,688

9	Analysis of governance costs	2023	2022
		£	£
	Trustees' expenses	335	736
	Auditor's remuneration	10,500	9,900
	Legal fees	74,711	19,982
	Total	85,546	30,618

10	Net income/(expenditure) for the year	2023	2022
	This is stated after charging:	£	£
	Depreciation – Owned Assets	43,009	41,199
	Auditor's Remuneration:		
	- Statutory audit	10,500	9,900
	- Non audit services	-	-

11 Trustees' remuneration and benefits

The charity trustees were reimbursed travel and subsistence expenses totalling £335 (2022 - £736) during the year for attending trustees' meetings.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

12 Analysis of staff costs and emoluments	2023 £	2022 £
Wages and salaries	783,845	680,630
Social security costs	70,222	58,771
Other pension costs	24,584	20,820
	<u>878,651</u>	<u>760,221</u>
Staff numbers:		
Average Monthly Number of Contracted Staff	<u>28</u>	<u>24</u>

There was one (2022 – one) employee with emoluments above £60,000 during the year. The total emoluments for this employee in both 2023 and 2022 were between £80,001 - £90,000. Pension contributions in respect of this employee were £4,291 (2022 - £4,353).

During the year the total employee benefits of key management personnel (including Employers' National Insurance Contributions) were £332,268 (2022 - £323,947).

13 Related party transactions

There were no other related party transactions other than expenses reimbursed as detailed in note 11.

14 Tangible assets

	Long leasehold property £	Fixtures and fittings £	Computer equipment £	Total £
Cost:				
At 1 July 2022	1,126,958	50,789	83,640	1,261,387
Additions	-	-	11,414	11,414
Disposals	-	-	-	-
At 30 June 2023	<u>1,126,958</u>	<u>50,789</u>	<u>95,054</u>	<u>1,272,801</u>
Depreciation:				
At 1 July 2022	95,194	41,198	63,122	199,514
Charge for the year	22,539	7,107	13,364	43,010
Eliminated on disposal	-	-	-	-
At 30 June 2023	<u>117,733</u>	<u>48,305</u>	<u>76,486</u>	<u>242,524</u>
NET BOOK VALUE:				
At 30 June 2023	<u>1,009,225</u>	<u>2,484</u>	<u>18,568</u>	<u>1,030,277</u>
At 30 June 2022	<u>1,031,764</u>	<u>9,591</u>	<u>20,518</u>	<u>1,061,873</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

15 Debtors					2023	2022
					£	£
Accounts receivable					42,912	31,609
Other debtors					19,406	12,116
Prepayments and accrued income					96,198	138,000
					<u>158,516</u>	<u>181,725</u>
16 Creditors: amounts falling due within one year					2023	2022
					£	£
Accounts payable					53,891	38,049
Accruals and deferred income					187,320	182,119
Taxation and social security costs					29,023	34,663
Other creditors					90,821	69,570
					<u>361,055</u>	<u>324,401</u>
17 Analysis of charitable funds						
Analysis of movement in unrestricted funds						
	Balance 1	Income	Expenditure	Transfer	Balance 30	
	July 2022				June 2023	
	£	£	£	£	£	
General fund	<u>1,506,564</u>	<u>859,751</u>	<u>(906,016)</u>	<u>-</u>	<u>1,460,299</u>	
Analysis of movement in unrestricted funds – previous year						
	Balance 1	Income	Expenditure	Transfer	Balance 30	
	July 2021				June 2022	
	£	£	£	£	£	
General fund	<u>1,491,744</u>	<u>736,743</u>	<u>(721,923)</u>	<u>-</u>	<u>1,506,564</u>	
Analysis of movement in restricted funds						
	Balance 1	Income	Expenditure	Transfer	Balance 30	
	July 2022				June 2023	
	£	£	£	£	£	
FA grant	<u>75,836</u>	<u>494,130</u>	<u>(488,399)</u>	<u>-</u>	<u>81,567</u>	
Analysis of movement in restricted funds – previous year						
	Balance 1	Income	Expenditure	Transfer	Balance 30	
	July 2021				June 2022	
	£	£	£	£	£	
FA grant	<u>79,028</u>	<u>376,215</u>	<u>(379,407)</u>	<u>-</u>	<u>75,836</u>	

This represents grants made to the charitable company by the Football Association which are to be specifically used as directed by the donor.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

18 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed Assets	1,030,277	-	1,030,277
Cash and cash equivalents	632,561	81,567	714,128
Current Assets	158,516	-	158,516
Current Liabilities	<u>(361,055)</u>	<u>-</u>	<u>(361,055)</u>
At 30 June 2023	<u>1,460,299</u>	<u>81,567</u>	<u>1,541,866</u>

Analysis of net assets between funds – previous year

	Unrestricted funds £	Restricted funds £	Total £
Fixed Assets	1,061,873	-	1,061,873
Cash and cash equivalents	587,367	75,836	663,203
Current Assets	181,725	-	181,725
Current Liabilities	<u>(324,401)</u>	<u>-</u>	<u>(324,401)</u>
At 30 June 2022	<u>1,506,564</u>	<u>75,836</u>	<u>1,582,400</u>

19 Operating lease commitments

Lessee

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

The lease agreement regarding the leasehold property lasts for 150 years commencing 9th May 2018 with annual rent of £20,000. Amounts committed due within 1 year total £20,000 (2022 - £20,000), due within 2-5 years total £80,000 (2022 - £80,000) and due after more than 5 years total £2,380,000 (2022 - £2,400,000).

Lessor

The charity has a 25 year sublease in place for part of the leasehold property which commenced on 25th June 2018 with annual rent of £15,000. There is also a licence fee commencing on 25th June 2018 for £49,905 per annum. Amounts committed due within 1 year total £64,905 (2022 - £64,905), due within 2-5 years total £259,620 (2022 - £259,620) and due after more than 5 years total £973,575 (2022 - £1,038,480).