

Company Registration No. 03870268 (England and Wales)

**SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

## COMPANY INFORMATION

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<b>Directors</b>	K M Benham M T M Major A J Kybett J W Edwards T K T Win JP P A Fox R W Sargeant E S Symons C R C Dudley M A Abdulla J Woolsey S J Walker (Appointed 7 November 2019)
<b>Secretary</b>	K M Benham
<b>Company number</b>	03870268
<b>Registered office</b>	Sussex County FA Headquarters Culver Road Lancing West Sussex BN15 9AX
<b>Auditor</b>	Friend-James Limited 4th Floor, Park Gate 161-163 Preston Road Brighton East Sussex BN1 6AF
<b>Business address</b>	Sussex County FA Headquarters Culver Road Lancing West Sussex BN15 9AX
<b>Bankers</b>	Barclays Bank plc 1 Chapel Road Worthing West Sussex BN11 1EX

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# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

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# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

## STRATEGIC REPORT

**FOR THE YEAR ENDED 30 JUNE 2020**

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The directors present the strategic report and financial statements for the year ended 30 June 2020.

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

The business was on target until the Spring of 2020, when the coronavirus pandemic hit the UK, forcing a nationwide lockdown, and the cancellation of all football in late March.

Having placed all but 7 members of staff on furlough, it soon became clear that we had lost a significant amount of revenue from the remaining 3 months of the financial year, in areas such as pitch and room hire, County Cup Finals (the remainder of which were cancelled), gate receipts, bar and servery income, commercial income, coaching and refereeing courses, and discipline. Almost all forms of income were affected in some way.

In late June, The FA announced that it would have to make £300m of savings, or £75m per year for 4 years, and outlined where the cuts would be made, including 124 job role redundancies at Wembley and St George's Park. For County FAs like Sussex, we were informed that our funding would be cut by around 14% for the next 4 years. Later, it was also confirmed that, from 2021, The FA would take back control of all coaching and other courses from County FAs, giving instead, a fee back to County FAs for courses run in their County.

The FA subsequently advised all County FAs to undertake a complete Workforce Review, which should take into account the reduced FA funding, reduced income from areas such as coaching courses, and the loss of any other revenues, such as in our case, pitch and room hire.

Our Workforce Review will be concluded in the financial year ending 30 June 2021.

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

With the offices and the Stadium locked and closed in April/May, we experienced some minor damage and trespass issues that exposed our outdated CCTV system. In order to protect our major assets, we decided it would be prudent to replace the CCTV and PA systems to improve site security. These will be classed as fixed assets in line with prior years practices, however, we took the opportunity at year end to undertake an impairment review of all fixed assets.

As a result of the change in our circumstances, we have decided to put Project Outreach, a plan to invest in other locations across Sussex, on hold for the time being.

### **Safeguarding**

Safeguarding continues to be a large focus of activities of the Association, but due to Covid-19, the audit of our SOS (Safeguarding Operating Standard) was cancelled. This will now take place in the new financial year.

### **Principle Risks and Uncertainties**

The principle risks and uncertainties of the business have been greatly tested during the coronavirus pandemic. The Association has worked hard over the years to maximise income wherever possible and to make the best use of the excellent stadium facilities. However, it is clear that we must find other forms of income in the next 4 years.



# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

## STRATEGIC REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2020

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### Key performance indicators

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

We were progressing well with our FA 3 Year Strategy before entering the Covid 19 lockdown in March, which gave us little opportunity to improve our position before the end of year. At that time, we were exceeding our targets in several areas: Recorded Players in Female, Disability and Futsal; Adult FA Charter Standard Clubs; Player Registration Coverage and BAME Referees. We were also just 1 percent shy of Respect Team Rating target. There has been ongoing work to accommodate the future change to some KPI calculations, including number of Grass Pitches Improved.

### Structure

There have been no changes since the re-structure of the Association in April 2017, except that we are now working towards The FAs recommended Governance Standard. At the time of writing, we are one of 24 County FAs, that have reached stage 2 in this process.

Earlier in the year, one Director stood down due to a new job and relocation, which led to a vacancy and which was advertised widely, shortlisted, and following a rigorous interview process, was appointed by the panel.

At year end, one Director decided not to re-stand for election and stood down. With The FA encouraging and supporting County FAs to attain 'good governance' wherever possible, we took their advice on keeping our Board of Director numbers at 12, and so it was agreed by the Board that there would not be a vacancy at this time.

The Board of Directors remains more diverse than ever before; with 2 female members, 2 BAME members, and 2 members under the age of 30. Since the restructure, Members brought with them skills and experience which has proved invaluable to the Association.

### Commercial Income

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

As noted previously, we have identified this area as one that requires significant growth in the coming years.

On behalf of the board



K M Benham

Director

21/1/2021

# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

## DIRECTORS' REPORT

**FOR THE YEAR ENDED 30 JUNE 2020**

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The directors present their annual report and financial statements for the year ended 30 June 2020.

### Principal activities

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

### Directors

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

K M Benham

M T M Major

M J Brown

(Resigned 25 June 2020)

A J Kybett

J W Edwards

T K T Win JP

J Ashworth

(Resigned 29 August 2019)

P A Fox

R W Sargeant

E S Symons

C R C Dudley

M A Abdulla

J Woolsey

S J Walker

(Appointed 7 November 2019)

### Auditor

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

### Statement of directors' responsibilities

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

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

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

## DIRECTORS' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 JUNE 2020**

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### Statement of disclosure to auditor

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

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

On behalf of the board



.....  
K M Benham  
Director

Date: 21/1/2021 .....



# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

## INDEPENDENT AUDITOR'S REPORT

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

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#### Opinion

We have audited the financial statements of Sussex County Football Association Limited (the 'company') for the year ended 30 June 2020 which comprise the income and expenditure account, the balance sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 30 June 2020 and of its deficit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

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

#### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's 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.

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

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

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

# **SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED**

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

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

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

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

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

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

#### **Responsibilities of directors**

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.



# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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

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#### Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Stewart Forster FCA (Senior Statutory Auditor)  
for and on behalf of Friend-James Limited

1/2/21

Chartered Accountants  
Statutory Auditor

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



# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

## INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2020

	Notes	2020 £	2019 £
<b>Income</b>		1,086,533	1,244,064
Administrative expenses		(1,304,867)	(1,233,517)
Other operating income		120,060	11,199
<b>Operating (deficit)/surplus</b>		(98,274)	21,746
Interest receivable and similar income		495	519
Interest payable and similar expenses		(12,152)	(13,941)
<b>(Deficit)/surplus before taxation</b>		(109,931)	8,324
Tax on (deficit)/surplus	3	-	-
<b>(Deficit)/surplus for the financial year</b>		(109,931)	8,324

# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

## BALANCE SHEET

AS AT 30 JUNE 2020

	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	5		1,153,856		1,185,897
<b>Current assets</b>					
Stocks		-		5,873	
Debtors	6	17,408		58,853	
Cash at bank and in hand		338,992		252,995	
			356,400		317,721
<b>Creditors: amounts falling due within one year</b>	7	(253,521)		(340,790)	
<b>Net current assets/(liabilities)</b>			102,879		(23,069)
<b>Total assets less current liabilities</b>			1,256,735		1,162,828
<b>Creditors: amounts falling due after more than one year</b>	8		(261,953)		(287,218)
<b>Deferred income</b>	10		(622,540)		(393,437)
<b>Net assets</b>			372,242		482,173
<b>Reserves</b>					
Income and expenditure account			372,242		482,173
<b>Members' funds</b>			372,242		482,173

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

The financial statements were approved by the board of directors and authorised for issue on 26/11/2020 and are signed on its behalf by:



K M Benham  
Director

Company Registration No. 03870268

# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

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### 1 Accounting policies

#### Company information

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

#### 1.1 Accounting convention

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

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

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

#### 1.2 Income and expenditure

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

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

#### 1.3 Tangible fixed assets

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

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

Land and buildings	Straight line 3, 5, 10, 15, 45 and 50 years Enter depreciation rate via StatDB - cd76
Floodlights, fixtures, fittings & equipment	Straight line 3, 5, 10 and 15 years

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

#### 1.4 Impairment of fixed assets

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



# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2020

### 1 Accounting policies

(Continued)

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

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

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

#### 1.5 Stocks

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

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

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

#### 1.6 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 Financial instruments

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

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

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

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

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

# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2020

### 1 Accounting policies

(Continued)

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

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

#### **Basic financial liabilities**

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

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

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

#### **1.8 Taxation**

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

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

#### **1.9 Employee benefits**

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

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

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

#### **1.10 Retirement benefits**

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

#### **1.11 Leases**

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



# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2020

### 1 Accounting policies

(Continued)

#### 1.12 Government grants

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

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

#### 1.13 Football Association grants

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

### 2 Employees

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

	2020 Number	2019 Number
Total	27	28

### 3 Taxation

The company has estimated losses of £603,522 (2019 - £552,128) available for carry forward against future trading profit.

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

### 4 Impairments

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

	Notes	2020 £	2019 £
In respect of:			
Property, plant and equipment	5	3,949	-



# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2020

### 5 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Total
	£	£	£
<b>Cost</b>			
At 1 July 2019	1,423,240	434,556	1,857,796
Additions	-	32,461	32,461
Disposals	(399)	-	(399)
At 30 June 2020	1,422,841	467,017	1,889,858
<b>Depreciation and impairment</b>			
At 1 July 2019	323,298	348,601	671,899
Depreciation charged in the year	38,973	21,225	60,198
Impairment losses	-	3,949	3,949
Eliminated in respect of disposals	(44)	-	(44)
At 30 June 2020	362,227	373,775	736,002
<b>Carrying amount</b>			
At 30 June 2020	1,060,614	93,242	1,153,856
At 30 June 2019	1,099,942	85,955	1,185,897

More information on impairment movements in the year is given in note 4.

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

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

### 6 Debtors

	2020	2019
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	5,803	9,184
Other debtors	11,605	49,669
	17,408	58,853

# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2020

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

	2020 £	2019 £
Bank loans	25,426	24,278
Trade creditors	39,017	27,982
Taxation and social security	13,282	18,062
Other creditors	175,796	270,468
	<u>253,521</u>	<u>340,790</u>

Included in other creditors is an amount of £103,161 (2019: £209,466) which relates to deferred competition, affiliation, referees and coach education fees.

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

	2020 £	2019 £
Bank loans and overdrafts	261,953	287,218

Creditors which fall due after five years are as follows:

	2020 £	2019 £
Payable by instalments	150,197	179,827

### 9 Loans and overdrafts

	2020 £	2019 £
Bank loans	287,379	311,496
Payable within one year	25,426	24,278
Payable after one year	261,953	287,218

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

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

### 10 Deferred income

	2020 £	2019 £
Arising from F.A. grants	622,540	393,437

# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2020

### 11 Retirement benefit schemes

	2020	2019
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	14,977	11,415

The company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund of which £nil (2019: £nil) was owed to the fund by the company at the balance sheet date.

### 12 Members' liability

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

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

### 13 Operating lease commitments

#### Lessee

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

	2020	2019
	£	£
	4,200	8,716

### 14 Controlling party

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

**SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED**  
**MANAGEMENT INFORMATION**  
**FOR THE YEAR ENDED 30 JUNE 2020**

# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

## DETAILED TRADING AND INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2020

		2020		2019
	£	£	£	£
<b>Income</b>				
Cup competitions		35,564		49,091
3G pitch income		52,399		62,749
Members affiliation fees		75,827		100,673
Handbooks		-		2,525
F.A. distribution 8E		20,068		18,936
F.A. and other administration grants		353,650		352,332
Referees		29,568		38,500
Disciplinary		136,041		199,803
F.A. and other development grants		42,114		50,551
Coaching education		139,535		203,234
Member insurance schemes		110,677		22,574
Facilities and ground income		13,996		37,043
Representative matches		5,381		2,129
National and international tickets		4,167		8,552
Commercial activities		14,432		19,898
Sundries		8,811		8,380
Bar income		32,223		54,039
Income from solar panels		6,371		6,302
Car park rental income		5,709		6,753
		<u>1,086,533</u>		<u>1,244,064</u>
<b>Other operating income</b>				
Government grants receivable and released	109,565		-	
Amortisation of F.A. capital grants	<u>10,495</u>		<u>11,199</u>	
		120,060		11,199
<b>Administrative expenses</b>		<u>(1,304,867)</u>		<u>(1,233,517)</u>
<b>Operating (deficit)/surplus</b>		(98,274)		21,746
<b>Interest receivable and similar income</b>				
Bank interest received	<u>495</u>		<u>519</u>	
		495		519
<b>Interest payable and similar expenses</b>				
Bank interest on loans and overdrafts		<u>(12,152)</u>		<u>(13,941)</u>
<b>(Deficit)/surplus before taxation</b>	10.12%	<u><u>(109,931)</u></u>	0.67%	<u><u>8,324</u></u>



# SUSSEX COUNTY FOOTBALL ASSOCIATION LIMITED

## SCHEDULE OF ADMINISTRATIVE EXPENSES

FOR THE YEAR ENDED 30 JUNE 2020

	2020 £	2019 £
<b>Administrative expenses</b>		
Wages and salaries	604,221	539,961
Staff welfare	910	1,268
Staff pension costs defined contribution	12,785	9,355
Directors' remuneration	54,272	52,728
Directors' pension costs - defined contribution scheme	2,192	2,060
Rent and rates	17,039	20,401
Representative matches	17,148	13,760
Development expenditure	42,114	50,551
Disability development expenditure	6,750	6,750
Disciplinary	5,749	4,391
Headquarters repairs and maintenance	9,485	13,734
Facilities and ground costs	21,402	20,079
Referees	23,441	28,571
National and international tickets	4,372	8,484
Cup competitions	21,075	42,443
Coaching education	117,791	149,132
Cleaning	17,514	22,715
Light, heat and water	13,929	14,025
Members insurance schemes	99,165	13,721
Company insurance	12,000	11,529
Leasing - motor vehicles	4,682	4,863
Travelling expenses	2,872	5,028
Postage, courier and delivery charges	1,367	1,753
Professional subscriptions	902	787
Legal and professional fees	98	1,954
Audit fees	8,500	8,250
Bank charges	7,093	9,456
Printing and stationery	15,399	14,613
Commercial Activities	17,316	11,582
Telephone	17,405	15,131
Handbooks	-	985
Sundry expenses	23,691	28,978
Bar costs	29,787	40,567
VAT Unrecoverable	7,899	8,207
Depreciation	60,198	55,705
Impairment losses	3,949	-
Profit or loss on sale of tangible assets	355	-
	<u>1,304,867</u>	<u>1,233,517</u>