

COMPANY REGISTRATION NUMBER: 03880702

**Wiltshire County Football Association Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**30 June 2019**

**ROSS BROOKE LIMITED**

Chartered Accountants  
16 Dorcan Business Village  
Murdock Road, Dorcan  
Swindon  
Wiltshire  
SN3 5HY

# **Wiltshire County Football Association Limited**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 30 June 2019**

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# Wiltshire County Football Association Limited

## Company Limited by Guarantee

### Officers and Professional Advisers

**The board of directors**

Mr R J Gardiner  
Mr C Archer  
Mr G S Coulson  
Mrs C McCosh  
Mr A C Pickworth  
Mr C E Kennerson  
Mr D K Buckley

**Company secretary**

Mr O M Selfe

**Registered office**

Units 2 & 3 Dorcan Business Village  
Murdock Road, Dorcan  
Swindon  
Wiltshire  
SN3 5HY

**Accountants**

Ross Brooke Limited  
Chartered Accountants  
16 Dorcan Business Village  
Murdock Road, Dorcan  
Swindon  
Wiltshire  
SN3 5HY

# Wiltshire County Football Association Limited

## Company Limited by Guarantee

### Directors' Report

Year ended 30 June 2019

The directors present their report and the unaudited financial statements of the company for the year ended 30 June 2019.

#### Principal activities

The principal activity of the company during the year was the administration and development of Association Football in the county of Wiltshire.

#### Directors

The directors who served the company during the year were as follows:

Mr R J Gardiner

Mr C Archer

Mr G S Coulson

Mrs C McCosh

Mr A C Pickworth

Mr C E Kennerson

Mr D K Buckley

(Appointed 19 June 2019)

Miss K L Frior

(Resigned 21 December 2018)

Mr D M Barnes

(Resigned 3 January 2019)

#### Small company provisions

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

This report was approved by the board of directors on 23 January 2020 and signed on behalf of the board by:



Mr O M Selfe  
Company Secretary

# Wiltshire County Football Association Limited

## Company Limited by Guarantee

### Chartered Accountants Report to the Board of Directors on the Preparation of the Unaudited Statutory Financial Statements of Wiltshire County Football Association Limited

Year ended 30 June 2019

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Wiltshire County Football Association Limited for the year ended 30 June 2019, which comprise the statement of comprehensive income, statement of financial position, statement of changes in equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com/en/membership/regulations-standards-and-guidance](http://www.icaew.com/en/membership/regulations-standards-and-guidance).

Our work has been undertaken in accordance with ICAEW Technical Release 07/16 AAF as detailed at [www.icaew.com/compilation](http://www.icaew.com/compilation).

It is your duty to ensure that Wiltshire County Football Association Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Wiltshire County Football Association Limited. You consider that Wiltshire County Football Association Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Wiltshire County Football Association Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



ROSS BROOKE LIMITED  
Chartered Accountants

16 Dorcan Business Village  
Murdock Road, Dorcan  
Swindon  
Wiltshire  
SN3 5HY

24-1-2020

# Wiltshire County Football Association Limited

## Company Limited by Guarantee

### Statement of Comprehensive Income

Year ended 30 June 2019

	Note	2019 £	2018 £
<b>Turnover</b>		<b>541,851</b>	528,250
Cost of sales		<u>133,946</u>	<u>145,449</u>
<b>Gross profit</b>		<b>407,905</b>	382,801
Administrative expenses		<b>387,450</b>	364,619
Other operating income		<u>3,049</u>	<u>2,646</u>
<b>Operating profit</b>		<b>23,504</b>	20,828
Other interest receivable and similar income		<u>1,208</u>	<u>656</u>
<b>Profit before taxation</b>		<b>24,712</b>	21,484
Tax on profit		<u>—</u>	<u>—</u>
<b>Profit for the financial year and total comprehensive income</b>		<b><u>24,712</u></b>	<b><u>21,484</u></b>

All the activities of the company are from continuing operations.

**Wiltshire County Football Association Limited**  
**Company Limited by Guarantee**  
**Statement of Financial Position**

**30 June 2019**

	Note	2019 £	£	2018 £
<b>Fixed assets</b>				
Tangible assets	6		253,097	266,628
<b>Current assets</b>				
Debtors	7	20,548		27,602
Cash at bank and in hand		292,937		263,618
		<u>313,485</u>		<u>291,220</u>
<b>Creditors: amounts falling due within one year</b>	8	<u>129,066</u>		<u>136,984</u>
<b>Net current assets</b>			<u>184,419</u>	<u>154,236</u>
<b>Total assets less current liabilities</b>			<u>437,516</u>	<u>420,864</u>
<b>Creditors: amounts falling due after more than one year</b>	9		<u>183,385</u>	<u>191,445</u>
<b>Net assets</b>			<u><u>254,131</u></u>	<u><u>229,419</u></u>

The statement of financial position  
continues on the following page.  
The notes on pages 8 to 12 form part of these financial statements.

# Wiltshire County Football Association Limited

## Company Limited by Guarantee

### Statement of Financial Position *(continued)*

30 June 2019

	Note	2019 £	2018 £
<b>Capital and reserves</b>			
Surpluses from defunct clubs		1,829	1,829
Trevis Trust		9,800	9,800
Profit and loss account		242,502	217,790
<b>Members funds</b>		<u>254,131</u>	<u>229,419</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the year ending 30 June 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of directors and authorised for issue on ~~23 January 2020~~ and are signed on behalf of the board by:



Mr C Archer  
Director

Company registration number: 03880702



# Wiltshire County Football Association Limited

## Company Limited by Guarantee

### Statement of Changes in Equity

Year ended 30 June 2019

	Loan Scheme £	Surpluses from defunct clubs £	Trevis Trust £	Profit and loss account £	<b>Total £</b>
<b>At 1 July 2017</b>	42,038	1,829	9,800	195,947	249,614
Profit for the year				21,484	21,484
Other comprehensive income for the year:					
Transfers to or from the profit and loss account	(359)	—	—	359	—
<b>Total comprehensive income for the year</b>	(359)	—	—	21,843	21,484
Distributions to member clubs	(41,679)	—	—	—	(41,679)
<b>Total investments by and distributions to owners</b>	(41,679)	—	—	—	(41,679)
<b>At 30 June 2018</b>	—	1,829	9,800	217,790	<b>229,419</b>
Profit for the year				24,712	<b>24,712</b>
<b>Total comprehensive income for the year</b>	—	—	—	24,712	<b>24,712</b>
<b>At 30 June 2019</b>	—	<u>1,829</u>	<u>9,800</u>	<u>242,502</u>	<u><b>254,131</b></u>

# Wiltshire County Football Association Limited

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 30 June 2019

#### 1. General information

The company is a private company limited by guarantee, registered in England. The address of the registered office is Units 2 & 3 Dorcan Business Village, Murdock Road, Dorcan, Swindon, Wiltshire, SN3 5HY.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Revenue recognition

The turnover shown in the Income and Expenditure Account represents income due from the administration and development of Association Football (including revenue grants from the football association).

Affiliation, Registration and Competition Fees are apportioned to the football season to which they relate.

Coaching and other course fees are recognised when the course is undertaken.

Discipline and other fines are recognised when they are levied.

All other income except grants (see below) are recognised on receipt.

##### Deferred grants

Capital Grants are released to the profit and loss account over the expected useful life of the assets. Capital Grants not yet released are included as deferred income within: Creditors amounts falling due within one year.

Revenue grants without conditions are recognised on receipt. Revenue grants with conditions and are credited to profit and loss account as related expenditure is incurred and the unspent amounts are included as deferred income within: Creditors amounts falling due within one year.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Wiltshire County Football Association Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 June 2019

#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold property	- 1% straight line on the 2016 valuation
Equipment	- 20% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

# Wiltshire County Football Association Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 June 2019

#### 3. Accounting policies *(continued)*

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which they fall due.

#### 4. Company limited by guarantee

The company is limited by guarantee and does not have a share capital. Each of the members of the company agrees, in the event of the company being wound up, to contribute to any deficiency in assets a sum not exceeding £10.

#### 5. Employee numbers

The average number of persons employed by the company during the year amounted to 13 (2018: 15).

# Wiltshire County Football Association Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 June 2019

#### 6. Tangible assets

	At 1 July 2018 £	Additions £	At 30 June 2019 £
<b>Cost</b>			
Land and buildings	285,723	–	285,723
Equipment	100,510	3,968	104,478
	<u>386,233</u>	<u>3,968</u>	<u>390,201</u>
	At 1 July 2018 £	Charge for the year £	At 30 June 2019 £
<b>Depreciation</b>			
Land and buildings	68,689	2,858	71,547
Equipment	50,916	14,641	65,557
	<u>119,605</u>	<u>17,499</u>	<u>137,104</u>
		At 30 June 2019 £	At 30 June 2018 £
<b>Carrying amount</b>			
Land and buildings		214,176	217,034
Equipment		38,921	49,594
		<u>253,097</u>	<u>266,628</u>

#### 7. Debtors

	2019 £	2018 £
Trade debtors	7,814	15,165
Prepayments and accrued income	8,444	4,757
IPF loan scheme	4,290	7,680
	<u>20,548</u>	<u>27,602</u>

The debtors above include the following amounts falling due after more than one year:

	2019 £	2018 £
Loan scheme	<u>1,360</u>	<u>4,280</u>

# Wiltshire County Football Association Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 June 2019

#### 8. Creditors: amounts falling due within one year

	2019	2018
	£	£
Trade creditors	9,834	8,079
Accruals and deferred income	96,172	79,415
Social security and other taxes	6,785	6,347
Loan scheme distributions payable	16,218	41,679
Other creditors	57	1,464
	<u>129,066</u>	<u>136,984</u>

#### 9. Creditors: amounts falling due after more than one year

	2019	2018
	£	£
Other creditors	<u>183,385</u>	<u>191,445</u>

Other creditors due after 1 year is comprised of capital grants being released over the useful life of the asset.

#### 10. Capital commitments

At 30 June 2019 Wiltshire County FA Limited was engaged in a joint venture with Devizes Town Council to develop a new office building and 3G pitch complex in Devizes which is planned for completion during 2020. The agreed cost of the project to Wiltshire County FA Limited is £641,000. This expenditure is being partially financed by a grant of £271,000 from the National FA (received October 2019) and proceeds from the sale of the company's existing premises anticipated to be £250,000 before associated costs.