

Company registration number: 03870335

**Devon County Football Association Limited
Company limited by guarantee**

Unaudited financial statements

31 December 2022

**DEVON COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE**

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**DEVON COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE**

DIRECTORS AND OTHER INFORMATION

Directors	Mr B D Leach	(Resigned 9 June 2022)
	Mr D E Smith	(Resigned 9 June 2022)
	Mr P T Morrison	
	Mr C G Cole	
	Mr T M Sampson	
	Mr C W French	
	Mr M D Russell	(Resigned 9 June 2022)
	Mr J D Street	
	Ms J Dixon	
	Dr R Hawker	(Appointed 9 June 2022)
	Mr D J Parish	
	Ms E J Reed	
	Mr M Willey	
Mr W Wilson		

Secretary Mr P T Morrison

Company number 03870335

Registered office County Headquarters
Coach Road
Newton Abbot
Devon
TQ12 1EJ

Accountants Westcotts
Petitor House
Nicholson Road
Torquay
Devon
TQ2 7TD

Bankers Santander UK plc
2 Triton Square
Regent's Place
London
NW1 3AN

HSBC Bank Plc
42 Courtenay Street
Newton Abbot
Devon
TQ12 2EB

**DEVON COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE**

**DIRECTORS REPORT
YEAR ENDED 31 DECEMBER 2022**

The directors present their report and the unaudited financial statements of the company for the year ended 31 December 2022.

Directors

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

Mr B D Leach	(Resigned 9 June 2022)
Mr D E Smith	(Resigned 9 June 2022)
Mr P T Morrison	
Mr C G Cole	
Mr T M Sampson	
Mr C W French	
Mr M D Russell	(Resigned 9 June 2022)
Mr J D Street	
Ms J Dixon	
Dr R Hawker	(Appointed 9 June 2022)
Mr D J Parish	(Appointed 9 June 2022)
Ms E J Reed	(Appointed 9 June 2022)
Mr M Willey	(Appointed 9 June 2022)
Mr W Wilson	(Appointed 9 June 2022)

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 24 May 2023 and signed on behalf of the board by:

Mr J D Street
Director

**DEVON COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE**

**CHARTERED ACCOUNTANTS REPORT TO THE BOARD OF DIRECTORS ON THE
UNAUDITED STATUTORY FINANCIAL STATEMENTS OF DEVON COUNTY FOOTBALL
YEAR ENDED 31 DECEMBER 2022**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Devon County Football Association Limited for the year ended 31 December 2022 which comprise the statement of comprehensive income, statement of financial position, statement of changes in equity and 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 <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the board of directors of Devon County Football Association Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Devon County Football Association Limited and state those matters that we have agreed to state to the board of directors of Devon County Football Association Limited as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Devon County Football Association Limited and its board of directors as a body for our work or for this report.

It is your duty to ensure that Devon 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 Devon County Football Association Limited. You consider that Devon 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 Devon 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.

Westcotts
Chartered Accountants

Petitor House
Nicholson Road
Torquay
Devon
TQ2 7TD

25 May 2023

**DEVON COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF COMPREHENSIVE INCOME
YEAR ENDED 31 DECEMBER 2022**

	Note	2022 £	2021 £
Turnover		614,430	426,376
Cost of sales		-	-
Administrative expenses		(858,238)	(658,251)
Other operating income		334,115	401,333
Operating profit		<u>90,307</u>	<u>169,458</u>
Other interest receivable and similar income		2,200	1,071
Interest payable and similar expenses		-	(8)
Profit before taxation		<u>92,507</u>	<u>170,521</u>
Tax on profit		(3,163)	(2,939)
Profit for the financial year		<u>89,344</u>	<u>167,582</u>
Benevolent fund receipts		7,171	8,264
Net of grants paid		(1,900)	(2,700)
Other comprehensive income for the year		<u>5,271</u>	<u>5,564</u>
Total comprehensive income for the year		<u><u>94,615</u></u>	<u><u>173,146</u></u>

All the activities of the company are from continuing operations.

The notes on pages 8 to 15 form part of these financial statements.

**DEVON COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2022**

	Note	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	6	1,283,820		1,329,018	
Investments	7	1		1	
			1,283,821		1,329,019
Current assets					
Debtors	8	255,431		225,248	
Cash at bank and in hand		599,984		517,631	
			855,415		742,879
Creditors: amounts falling due within one year	9	(137,413)		(155,002)	
Net current assets			718,002		587,877
Total assets less current liabilities			2,001,823		1,916,896
Provisions for liabilities			(765,953)		(775,641)
Net assets			1,235,870		1,141,255
Capital and reserves					
Sinking fund	11	60,000		30,000	
Benevolent fund	11	95,255		89,984	
Profit and loss account	11	1,080,615		1,021,271	
Members funds			1,235,870		1,141,255

The notes on pages 8 to 15 form part of these financial statements.

**DEVON COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL POSITION (CONTINUED)
31 DECEMBER 2022**

For the year ending 31 December 2022 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 have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors and authorised for issue on 24 May 2023, and are signed on behalf of the board by:

Mr J D Street
Director

Company registration number: 03870335

The notes on pages 8 to 15 form part of these financial statements.

**DEVON COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF CHANGES IN EQUITY
YEAR ENDED 31 DECEMBER 2022**

	Sinking fund	Benevolent fund	Profit and loss account	Total
	£	£	£	£
At 1 January 2021	-	84,420	883,689	968,109
Profit for the year			167,582	167,582
Other comprehensive income for the year:				
Benevolent fund receipts	-	8,264	-	8,264
Net of grants paid	-	(2,700)	-	(2,700)
Transfer to sinking fund	30,000	-	(30,000)	-
Total comprehensive income for the year	<u>30,000</u>	<u>5,564</u>	<u>137,582</u>	<u>173,146</u>
At 31 December 2021 and 1 January 2022	<u>30,000</u>	<u>89,984</u>	<u>1,021,271</u>	<u>1,141,255</u>
Profit for the year			89,344	89,344
Other comprehensive income for the year:				
Benevolent fund receipts	-	7,171	-	7,171
Net of grants paid	-	(1,900)	-	(1,900)
Transfer to sinking fund	30,000	-	(30,000)	-
Total comprehensive income for the year	<u>30,000</u>	<u>5,271</u>	<u>59,344</u>	<u>94,615</u>
At 31 December 2022	<u><u>60,000</u></u>	<u><u>95,255</u></u>	<u><u>1,080,615</u></u>	<u><u>1,235,870</u></u>

**DEVON COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022**

1. General information

The company is a private company limited by guarantee, registered in England. The address of the registered office is County Headquarters, Coach Road, Newton Abbot, Devon, TQ12 1EJ.

Principal activity

The principal activity of the company is to promote, foster, develop and support the game of Association Football.

2. Statement of compliance

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

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for services rendered, net of discounts and Value Added Tax.

Revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period provided that the outcome can be reliably estimated. When the outcome cannot be reliably estimated, revenue is recognised only to the extent that expenses recognised are recoverable.

**DEVON COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2022**

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and are 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.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, 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 capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

**DEVON COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2022**

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:

Long leasehold property	-	Over 80 years
Plant and machinery	-	25% straight line
Fittings fixtures and equipment	-	10% reducing balance
Grandstand seating	-	10% reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Fixed asset investments

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses. Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

Impairment

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.

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 are largely independent of the cash inflows from other assets or groups of assets.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowing or current liabilities.

**DEVON COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2022**

Grants

Grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Grants are recognised using the accrual model and the performance model.

Under the accrual model, grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

**DEVON COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2022**

Financial instruments

A financial asset or a financial liability is recognised only when the company 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.

Debt instruments are subsequently measured at amortised cost.

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.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

4. Limited by guarantee

The association is a private company limited by guarantee and not having a share capital. Every member of the association undertakes to contribute an amount as may be required (not exceeding £10) to the association's assets if it should be wound-up while he is a member or within one year after he ceases to be a member, for payment of the association's debts and liabilities contracted before he ceases to be a member, and the costs, charges and expenses of winding-up, and for the adjustment of the rights of the contributors among themselves.

5. Employee numbers

The average number of persons employed by the company during the year amounted to 22 (2021: 23).

**DEVON COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2022**

6. Tangible assets

	Long leasehold property £	Plant and machinery £	Fixtures, fittings and equipment £	Grandstand seating £	Total £
Cost					
At 1 January 2022	1,329,028	10,431	169,081	5,994	1,514,534
Additions	-	7,027	1,350	-	8,377
Disposals	(21,452)	(1,718)	-	-	(23,170)
At 31 December 2022	<u>1,307,576</u>	<u>15,740</u>	<u>170,431</u>	<u>5,994</u>	<u>1,499,741</u>
Depreciation					
At 1 January 2022	95,362	6,208	78,806	5,140	185,516
Charge for the year	18,941	3,935	9,162	85	32,123
Disposals	-	(1,718)	-	-	(1,718)
At 31 December 2022	<u>114,303</u>	<u>8,425</u>	<u>87,968</u>	<u>5,225</u>	<u>215,921</u>
Carrying amount					
At 31 December 2022	<u>1,193,273</u>	<u>7,315</u>	<u>82,463</u>	<u>769</u>	<u>1,283,820</u>
At 31 December 2021	<u>1,233,666</u>	<u>4,223</u>	<u>90,275</u>	<u>854</u>	<u>1,329,018</u>

7. Investments

	Shares in group undertakings and participating interests £	Total £
Cost		
At 1 January 2022 and 31 December 2022	<u>1</u>	<u>1</u>
Impairment		
At 1 January 2022 and 31 December 2022	<u>-</u>	<u>-</u>
Carrying amount		
At 31 December 2022	<u>1</u>	<u>1</u>
At 31 December 2021	<u>1</u>	<u>1</u>

**DEVON COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2022**

8. Debtors

	2022	2021
	£	£
Trade debtors	79,073	61,683
Amounts owed by group undertakings and undertakings in which the company has a participating interest	170,789	126,556
Other debtors	5,569	37,009
	<u>255,431</u>	<u>225,248</u>

9. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	13,135	16,396
Accruals and deferred income	94,312	114,928
Social security and other taxes	27,320	20,260
Other creditors	2,646	3,418
	<u>137,413</u>	<u>155,002</u>

**DEVON COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31 DECEMBER 2022**

10. Grants

	2022	2021
	£	£
At start of year	775,641	800,519
Grants received or receivable	324,427	376,455
Released to the profit or loss	(334,115)	(401,333)
At end of year	<u>765,953</u>	<u>775,641</u>

The amounts recognised in the unaudited financial statements for grants are as follows:

	2022	2021
	£	£
Grants received or receivable:		
The Football Association	324,427	319,277
UK Government Grants	-	57,178
	<u>324,427</u>	<u>376,455</u>
Recognised in other operating income:		
The Football Association	334,115	333,810
The Football Foundation	-	8,807
Local Authority	-	1,538
UK Government Grants	-	57,178
	<u>334,115</u>	<u>401,333</u>

11. Reserves

The profit and loss account records retained earnings and accumulated losses.

The benevolent fund records retained funds set aside for charitable purposes.

The sinking fund records retained earnings set aside for the replacement of the cover of the 3G pitch every ten years.

12. UK Government grants

During the year the company was the recipient of economic benefits as a result of participating in the UK Government's Coronavirus Job Retention Scheme. The total funds recognised on an accruals basis from the UK Government during the year was £ Nil (2021 - £39,050).

The company was also in receipt of a Business Support Grant of £ Nil (2021 - £18,128) from Teignbridge District Council.

**DEVON COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE**

The following pages do not form part of the statutory accounts.

**DEVON COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE**

**DETAILED INCOME STATEMENT
YEAR ENDED 31 DECEMBER 2022**

	2022	2021
	£	£
Turnover		
Disciplinary	136,818	130,050
Referees	31,453	22,921
Coach education	42,920	23,893
Development - other projects	73,127	52,608
Administration	315,666	182,504
Rent receivable	14,446	14,400
	<u>614,430</u>	<u>426,376</u>
Gross profit	<u>614,430</u>	<u>426,376</u>
Gross profit percentage	100.0%	100.0%
Overheads		
Administrative expenses	858,238	658,251
	<u>858,238</u>	<u>658,251</u>
Other operating income		
Grants released to the profit and loss account	334,115	401,333
	<u>334,115</u>	<u>401,333</u>
Operating profit	90,307	169,458
Other interest receivable and similar income	2,200	1,071
Interest payable and similar expenses	-	(8)
Profit before taxation	<u><u>92,507</u></u>	<u><u>170,521</u></u>

**DEVON COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE**

**DETAILED INCOME STATEMENT (CONTINUED)
YEAR ENDED 31 DECEMBER 2022**

	2022	2021
	£	£
Disciplinary		
Fines and personal hearings	136,818	130,050
	<hr/>	<hr/>
Referees	31,453	22,921
	<hr/>	<hr/>
Coach education	42,920	23,893
	<hr/>	<hr/>
Development - other projects		
Small sides 567	73,127	52,608
	<hr/>	<hr/>
	73,127	52,608
	<hr/>	<hr/>
Administration		
Affiliation fees	51,598	69,838
Player registration income	86,098	44,585
Competition income	64,319	35,628
Sponsorship and donations	17,237	-
Football Association Community Shield	22,758	390
Handbook sale and advertising	-	1,575
Ticket sales	12,403	908
Representative football	1,241	-
Contribution to overheads	42,225	19,272
Other	17,787	10,308
	<hr/>	<hr/>
	315,666	182,504
	<hr/>	<hr/>
Rent receivable	14,446	14,400
	<hr/>	<hr/>
Total Turnover	614,430	426,376
	<hr/> <hr/>	<hr/> <hr/>

**DEVON COUNTY FOOTBALL ASSOCIATION LIMITED
COMPANY LIMITED BY GUARANTEE**

**DETAILED INCOME STATEMENT (CONTINUED)
YEAR ENDED 31 DECEMBER 2022**

	2022	2021
	£	£
Overheads		
Administrative expenses		
Disciplinary	-	75
Referees	20,891	13,275
Coach education	2,710	1,959
Development centres	22,718	8,431
Development - other projects	66,930	4,298
Wages and salaries	464,870	407,967
Staff pension costs - defined contribution	12,904	11,189
Staff training	1,065	2,575
Operating lease rentals - land and buildings	5,808	6,950
Rates	2,376	1,912
Insurance	6,260	5,927
Community fund expenses	37,500	-
Light and heat	1,229	1,305
Cleaning	7,306	3,288
Repairs and maintenance	6,141	11,694
Printing, postage and stationery	9,535	6,876
Promotional costs	1,869	966
Telephone	11,595	5,513
Computer costs	496	1,377
Leasing of motor vehicles	6,886	11,333
Motor expenses	543	1,818
Meeting expenses	7,131	4,512
Charles Norsworthy	1,000	-
Handbooks	1,290	(500)
Legal and professional	(512)	8,837
Accountancy fees	4,805	4,500
Bank charges	5,889	5,437
Bad debts	-	12,150
Player registration	964	722
Tickets	12,366	908
Competition expenditure	35,004	21,429
Representative football	3,098	16
Small sides 567	54,037	47,021
General expenses	9,495	10,147
Subscriptions	1,916	2,424
Depreciation of tangible assets	32,123	31,920
	<u>858,238</u>	<u>658,251</u>