

**Company registration number: 03870335**

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

**Unaudited financial statements**

**31 December 2021**

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

**Contents**

	<b>Page</b>
Directors and other information	<b>1</b>
Directors report	<b>2</b>
Accountants report	<b>3</b>
Statement of comprehensive income	<b>4</b>
Statement of financial position	<b>5 - 6</b>
Statement of changes in equity	<b>7</b>
Notes to the financial statements	<b>8 - 15</b>

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

**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Mr B D Leach Mr D E Smith Mr P T Morrison Mr C Davey (Resigned 24 June 2021) Mr C G Cole Mr R Brown (Resigned 24 June 2021) Mr A O Bewes (Resigned 24 June 2021) Mr T M Sampson Mr C W French Mr M D Russell Mr J D Street Ms J Dixon (Appointed 24 June 2021)
<b>Secretary</b>	Mr P T Morrison
<b>Company number</b>	03870335
<b>Registered office</b>	County Headquarters Coach Road Newton Abbot Devon TQ12 1EJ
<b>Accountants</b>	Thomas Westcott Petitor House Nicholson Road Torquay Devon TQ2 7TD
<b>Bankers</b>	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 2021**

The directors present their report and the unaudited financial statements of the company for the year ended 31 December 2021.

**Directors**

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

Mr B D Leach	
Mr D E Smith	
Mr P T Morrison	
Mr C Davey	(Resigned 24 June 2021)
Mr C G Cole	
Mr R Brown	(Resigned 24 June 2021)
Mr A O Bewes	(Resigned 24 June 2021)
Mr T M Sampson	
Mr C W French	
Mr M D Russell	
Mr J D Street	
Ms J Dixon	(Appointed 24 June 2021)

**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 31 May 2022 and signed on behalf of the board by:

**Mr B D Leach**  
**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 2021**

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 2021 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.

**Thomas Westcott  
Chartered Accountants**

**Petitor House  
Nicholson Road  
Torquay  
Devon  
TQ2 7TD**

**31 May 2022**

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

**STATEMENT OF COMPREHENSIVE INCOME  
YEAR ENDED 31 DECEMBER 2021**

	Note	2021 £	2020 £
<b>Turnover</b>		426,376	335,946
Administrative expenses		(658,251)	(746,544)
Other operating income		401,333	472,037
<b>Operating profit</b>		<u>169,458</u>	<u>61,439</u>
Other interest receivable and similar income		1,071	1,818
Interest payable and similar expenses		(8)	-
<b>Profit before taxation</b>		<u>170,521</u>	<u>63,257</u>
Tax on profit		(2,939)	(345)
<b>Profit for the financial year</b>		<u><u>167,582</u></u>	<u><u>62,912</u></u>
Benevolent fund receipts		8,264	7,598
Net of grants paid		(2,700)	(2,675)
<b>Other comprehensive income for the year</b>		<u>5,564</u>	<u>4,923</u>
<b>Total comprehensive income for the year</b>		<u><u>173,146</u></u>	<u><u>67,835</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 2021**

	Note	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	6	1,329,018		1,320,746	
Investments	7	1		1	
			1,329,019		1,320,747
<b>Current assets</b>					
Debtors	8	225,248		220,980	
Cash at bank and in hand		517,631		327,832	
			742,879		548,812
<b>Creditors: amounts falling due within one year</b>	9	(155,002)		(100,931)	
<b>Net current assets</b>			587,877		447,881
<b>Total assets less current liabilities</b>			1,916,896		1,768,628
<b>Provisions for liabilities</b>			(775,641)		(800,519)
<b>Net assets</b>			1,141,255		968,109
<b>Capital and reserves</b>					
Sinking fund	11	30,000		-	
Benevolent fund	11	89,984		84,420	
Profit and loss account	11	1,021,271		883,689	
<b>Members funds</b>			1,141,255		968,109

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 2021**

For the year ending 31 December 2021 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 31 May 2022, and are signed on behalf of the board by:

**Mr B D Leach**  
**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 2021**

	Sinking fund	Benevolent fund	Profit and loss account	<b>Total</b>
	£	£	£	£
<b>At 1 January 2020</b>	-	79,497	820,777	900,274
Profit for the year			62,912	62,912
Other comprehensive income for the year:				
Benevolent fund receipts	-	7,598	-	7,598
Net of grants paid	-	(2,675)	-	(2,675)
<b>Total comprehensive income for the year</b>	-	4,923	62,912	67,835
<b>At 31 December 2020 and 1 January 2021</b>	-	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)	-
<b>Total comprehensive income for the year</b>	30,000	5,564	137,582	173,146
<b>At 31 December 2021</b>	30,000	89,984	1,021,271	1,141,255

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

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2021**

**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 2021**

**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.

**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.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
YEAR ENDED 31 DECEMBER 2021**

**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.

**Government and other grants**

Government and other 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.

Government and other grants are recognised using the accrual model and the performance model.

Under the accrual model, government 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.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
YEAR ENDED 31 DECEMBER 2021**

**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.

**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 23 (2020: 23).

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
YEAR ENDED 31 DECEMBER 2021**

**6. Tangible assets**

	Long leasehold property £	Plant and machinery £	Fixtures, fittings and equipment £	Grandstand seating £	<b>Total</b> £
<b>Cost</b>					
At 1 January 2021	1,296,772	14,478	163,924	5,994	1,481,168
Additions	32,256	2,779	5,157	-	40,192
Disposals	-	(6,826)	-	-	(6,826)
<b>At 31 December 2021</b>	<u>1,329,028</u>	<u>10,431</u>	<u>169,081</u>	<u>5,994</u>	<u>1,514,534</u>
<b>Depreciation</b>					
At 1 January 2021	76,176	10,426	68,775	5,045	160,422
Charge for the year	19,186	2,608	10,031	95	31,920
Disposals	-	(6,826)	-	-	(6,826)
<b>At 31 December 2021</b>	<u>95,362</u>	<u>6,208</u>	<u>78,806</u>	<u>5,140</u>	<u>185,516</u>
<b>Carrying amount</b>					
<b>At 31 December 2021</b>	<u>1,233,666</u>	<u>4,223</u>	<u>90,275</u>	<u>854</u>	<u>1,329,018</u>
At 31 December 2020	<u>1,220,596</u>	<u>4,052</u>	<u>95,149</u>	<u>949</u>	<u>1,320,746</u>

**7. Investments**

	Shares in group undertakings and participating interests £	<b>Total</b> £
<b>Cost</b>		
<b>At 1 January 2021 and 31 December 2021</b>	<u>1</u>	<u>1</u>
<b>Impairment</b>		
<b>At 1 January 2021 and 31 December 2021</b>	<u>-</u>	<u>-</u>
<b>Carrying amount</b>		
<b>At 31 December 2021</b>	<u>1</u>	<u>1</u>
At 31 December 2020	<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 2021**

**8. Debtors**

	<b>2021</b>	2020
	£	£
Trade debtors	61,683	53,233
Amounts owed by group undertakings and undertakings in which the company has a participating interest	126,556	107,301
Other debtors	37,009	60,446
	<u>225,248</u>	<u>220,980</u>

**9. Creditors: amounts falling due within one year**

	<b>2021</b>	2020
	£	£
Trade creditors	16,396	473
Accruals and deferred income	114,928	88,690
Social security and other taxes	20,260	11,768
Other creditors	3,418	-
	<u>155,002</u>	<u>100,931</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
YEAR ENDED 31 DECEMBER 2021**

**10. Grants**

	<b>2021</b>	2020
	£	£
At start of year	800,519	135,248
Grants received or receivable	376,455	1,137,308
Released to the profit or loss	(401,333)	(472,037)
<b>At end of year</b>	<u>775,641</u>	<u>800,519</u>

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

	<b>2021</b>	2020
	£	£
Grants received or receivable:		
The Football Association	319,277	336,900
The Football Foundation	-	572,452
Local Authority Grants	-	100,000
UK Government Grants	57,178	127,956
	<u>376,455</u>	<u>1,137,308</u>

Recognised in other operating income:

The Football Association	333,810	344,081
The Football Foundation	8,807	-
Local Authority	1,538	-
UK Government Grants	57,178	127,956
	<u>401,333</u>	<u>472,037</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.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
YEAR ENDED 31 DECEMBER 2021**

**12. Events after the end of the reporting period**

At the end of the financial year, the country was still in the middle of the response to the COVID-19 global pandemic. There remained uncertainty around the impact of this.

The directors of Devon County Football Association Limited have and will continue to evaluate management actions to mitigate the impact on the company. The company has adopted initiatives to safeguard the health of its people and actions aimed at maintaining operational activity where possible.

**13. 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 £39,050 (2020 - £117,596).

The company was also in receipt of a Business Support Grant of £18,128 (2020 - £10,000) 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 2021**

	<b>2021</b>	2020
	<b>£</b>	£
<b>Turnover</b>		
Disciplinary	130,050	83,521
Referees	22,921	15,596
Coach education	23,893	55,017
Development - other projects	52,608	28,003
Administration	182,504	153,809
Rent receivable	14,400	-
	<u>426,376</u>	<u>335,946</u>
<b>Gross profit</b>	<u>426,376</u>	<u>335,946</u>
<b>Gross profit percentage</b>	100.0%	100.0%
<b>Overheads</b>		
Administrative expenses	658,251	746,544
	<u>658,251</u>	<u>746,544</u>
<b>Other operating income</b>		
Grants released to the profit and loss account	401,333	472,037
	<u>401,333</u>	<u>472,037</u>
<b>Operating profit</b>	169,458	61,439
Other interest receivable and similar income	1,071	1,818
Interest payable and similar expenses	(8)	-
<b>Profit before taxation</b>	<u><u>170,521</u></u>	<u><u>63,257</u></u>

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

**DETAILED INCOME STATEMENT (CONTINUED)  
YEAR ENDED 31 DECEMBER 2021**

	<b>2021</b>	2020
	<b>£</b>	£
<b>Disciplinary</b>		
Fines and personal hearings	130,050	83,521
	<hr/>	<hr/>
<b>Referees</b>	22,921	15,596
	<hr/>	<hr/>
<b>Coach education</b>	23,893	55,017
	<hr/>	<hr/>
<b>Development centres</b>	-	-
	<hr/>	<hr/>
<b>Development - other projects</b>		
Just Play football	-	-
Small sides 567	52,608	28,003
	<hr/>	<hr/>
	52,608	28,003
	<hr/>	<hr/>
<b>Administration</b>		
Affiliation fees	69,838	37,216
Player registration income	44,585	35,643
Competition income	35,628	44,999
Small sides income	-	503
Sponsorship and donations	-	2,000
Football Association Community Shield	390	7,550
Handbook sale and advertising	1,575	21
Ticket sales	908	1,425
Representative football	-	235
Contribution to overheads	19,272	12,040
Other	10,308	12,177
	<hr/>	<hr/>
	182,504	153,809
	<hr/>	<hr/>
<b>Rent receivable</b>	14,400	-
	<hr/>	<hr/>
<b>Total Turnover</b>	<b>426,376</b>	<b>335,946</b>
	<hr/> <hr/>	<hr/> <hr/>

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

**DETAILED INCOME STATEMENT (CONTINUED)  
YEAR ENDED 31 DECEMBER 2021**

	<b>2021</b>	2020
	<b>£</b>	£
<b>Overheads</b>		
<b>Administrative expenses</b>		
Disciplinary	75	149
Referees	13,275	8,853
Coach education	1,959	52,571
Development centres	8,431	13,222
Development - other projects	4,298	17,839
Wages and salaries	407,967	467,007
Staff pension costs - defined contribution	11,189	13,476
Staff training	2,575	(985)
Operating lease rentals - land and buildings	6,950	3,700
Rates	1,912	2,784
Insurance	5,927	4,281
Light and heat	1,305	(954)
Cleaning	3,288	7,126
Repairs and maintenance	11,694	17,079
Printing, postage and stationery	6,876	6,627
Promotional costs	966	3,034
Telephone	5,513	8,553
Computer costs	1,377	4,431
Leasing of motor vehicles	11,333	3,482
Motor expenses	1,818	641
Meeting expenses	4,512	3,419
Charles Norsworthy	-	1,000
Handbooks	(500)	500
Legal and professional	8,837	8,479
Accountancy fees	4,500	5,000
Bank charges	5,437	3,682
Bad debts	12,150	-
Player registration	722	8,109
Tickets	908	1,425
Competition expenditure	21,429	26,881
Representative football	16	3,382
Small sides 567	47,021	21,374
General expenses	10,147	8,665
Subscriptions	2,424	2,377
Depreciation of tangible assets	31,920	19,335
	<u>658,251</u>	<u>746,544</u>