



SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

(A company limited by guarantee)

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

**REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

tc accounts · tax · legal · financial planning

The Courtyard
Shoreham Road
Upper Beeding
Steyning
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BN44 3TN

SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2022

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SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 30 JUNE 2022

Reference and administrative details

Charity Registered Number: 1169077

Company Number: 04176858

Directors and Trustees

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

Mr N. Drew
Mr S. Briggs
Mr W. Douglas
Ms E. Liebenhals
Mr V. P. Olisa
Mr L Pharo (resigned August 2021)
Mr J Taylor (resigned January 2022)
Ms S. Lockyer
Ms Y Rees (Appointed January 2022)
Mr A Warner (Appointed January 2022)
Ms E. Clarke (Appointed October 2022)

Company Secretary: Ms N. Novell

Chief Executive Officer: Ms S. Lockyer

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

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

Bankers: Barclays Bank plc
Broadgate
Leicester
LE87 2BB

SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

It has once again been a challenging year as we moved out of pandemic landscape towards some semblance of normality. However, the Trustees are pleased to report that we remain in a strong financial position at the end of 2022.

We are grateful to our Head of Finance, Nicola Novell, along with the Finance Director, Nick Drew, CEO, Sally Lockyer, and the Finance Sub-Group. Their vital contributions have ensured that we remain in a strong position and have provided consistent updates to Trustees on all financial matters.

Meadowbank income is beginning to recover following the impact of the lockdown, though we are looking at a number of different approaches to further increase demand and usage of what is a fantastic facility that offers so much to the community. Meadowbank is critical to our strategy to increase participation and help propagate active lifestyles and mental and physical wellbeing across all parts of the Surrey community. It is vital that we maximise use of this great facility to bring so much pleasure and meaning to the lives of so many.

As we moved out of lockdown and into 'business as usual', we pay tribute to the dedication, professionalism and passion for grassroots football shown by all our staff during what has been a challenging period. Their unbridled contribution has meant that it has been easier for football to return to normal again, with the same level of enthusiasm from all those involved in the game in Surrey.

The post Covid era has, of course, brought with it challenges, one of which has been the rise in poor behaviour among players, coaches, and club officials, as well as spectators. This is totally unacceptable, and we are working with The FA on its multi-faceted strategy to address this untenable issue. We stand fully behind the various initiatives being introduced and are always keen to help trial their implementation and develop new ideas and approaches to tackling this scourge

Another challenge for the game across the County and beyond, since Covid, has been of a financial nature, exacerbated by the cost-of-living crisis. We are aware of the impact this has on clubs across Surrey and through the various grant-funding schemes alongside helping support practical steps taken by clubs and leagues to reduce expenditure. So too, at SurreyFA, we continue to prioritise operating cost-effectively and efficiently as well as being agile and responsive to all our stakeholders in the game.

During 2022, we have been focusing on our new ten-year strategy and have consulted widely with stakeholders, receiving constructive and supportive feedback. There are many elements that are in full flow, including our strategy to increase the quality and accessibility of facilities throughout the county by developing a number of sites. We hope to make progress of this during the course of the next 12 months and beyond.

We were also delighted to achieve compliance with The FA Code of Governance, the third county to achieve this accolade across the county network of The FA. The requirements within the code means that each County FA can assess their current practices against the highest standard of corporate governance in not only in football but wider NGB sport compliance under the Sport England and UK Sport requirements for gold standard. This supports our strategy for Exemplary Governance ensuring we have the structures, functional operations, and decision-making processes in place to offer the best possible service to the game at a local level. The code also includes provisions for gender diversity, ethnic diversity, and youth representation across the county. The Trustees will always ensure that we, as an Association, are fully inclusive to everyone in Surrey, regardless of disability, gender, age, or ethnicity are welcome to take part in football.

We are working towards re-submission of the new Intermediate Equality Standard in advance of achieving Advanced status. Being awarded Code of Governance compliance is a fabulous achievement and testimony to the unstinting hard work of our CEO Sally Lockyer and all her team as well as our magnificent volunteers, who continue to contribute so much to the game in our great county and whose efforts we are massively appreciative of, as ever. Be it on a wet and windswept playing field on a freezing Tuesday night in November, or a working group to support and develop referees or helping with the refreshments at one of the very many County cup finals, our volunteers play a

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**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

monumental part in keeping the show on the road and without them, the game would come to a standstill! Thank you so much.

As Trustees we continue to strive to be the leading County Football Association in the country, and we believe that this report reflects both our achievements and our ambitions for the future.

Alex Warner
Chair
Surrey FA

SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

The Trustees (who are also directors of the charity for the purposes of the Companies Act 2006), present their report and the audited financial statements of the charity for the year ended 30 June 2022.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and Aims

These are for the public benefit generally but with reference to the inhabitants of the County and its surrounding areas.

- to promote, develop and support community participation in healthy recreation by providing or assisting in the provision of facilities for the playing of the Game and such other sports or physical activities which improve fitness and health.
- to advance amateur sport by promoting the amateur playing of the Game and such other sports or games which promote health by involving physical or mental skill or exertion and which are undertaken on an amateur basis.
- to advance education (involving academic and physical education) by such means as the Trustees think fit including helping and educating children and young people by providing facilities for the playing of the Game and other sports as to develop their physical, mental, and social capacities that they may grow to full maturity as individuals and members of the community; and
- to support people with disabilities, learning difficulties or ill-health by the provision of facilities for the playing of the Game and other sport, recreation, or leisure time occupation in the interests of social welfare and with the object of improving the conditions of life of such people.

Achievements and Performance

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

Our 5 Strategic Goals:

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

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

Goal 1 - More Participants

During the 2021-22 season, we reached a total number of 61,365 affiliated players, over exceeding our total players target by 9,636 players. Female players reached 5,958 players (up 31% on last season); male players reached 54,846 (up 10% on last season) and we reached 561 disability players, continuing our strong progress against targets following the Covid-10 pandemic.

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Female Participation - this was the 4th season of our women's Flexi-League (7v7), which continues to grow positively, providing football to more women from all backgrounds. We saw 18 teams participate in monthly fixtures, as well as 3 festivals across the season, resulting in nearly 200 women playing football. It was also the first season we officially launched Squad Girls Football in Surrey. Aimed at providing fun, recreational football to girls aged 12-14, we had 12 providers across the Country which launched in May.

Male Participation – Utilising FA funding, we were able to support the popularity and the flexibility that Small Sided football offers. We supported the launch of 35+ Futsal in Sutton and worked with PowerPlay to launch a 35+ Male League in Addlestone. This partnership has led to the growth of other small-sided leagues around the county, including Godalming Womens, Croydon Men's and Women's League.

The successful Surrey FA Walking Football League grew significantly in 2021/22, with growth of 12 teams and 2 new divisions taking the total number of teams to 34. The 6 divisions comprise of age groups, 50+, 60+, 65+ & 70+, with Multi-age and Mixed Gender divisions being additions in the 2021/22 season.

The NHS Walking Football sessions, initially for people living with and beyond cancer, evolved to be open for anyone living with any long-term health condition. This session will be restarting in September, with the participants taking the lead on the running of the session. Surrey FA will continue to support and are proud of the development of the session to become its own entity.

Disability Participation - The number of teams within the Surrey Football For All League has seen an increase post-Covid, from both youth and adult teams. There has also been an increase from 5 Mental Health teams in the Surrey Community Football League to 9 teams, it's been great to see both leagues growth and development this season.

We are also utilising the FA's Performance & Innovation funding to support an increase in neurodiverse young individuals who choose to play mainstream football, feel better supported through sensory football festivals and sensory packs. This project includes education for grassroots clubs on how to better support individuals with additional needs.

Goal 2 - Great Places to Play

Vibrant Clubs and Leagues

We have grown the total number of affiliated member clubs to 660, with Surrey FA supporting them through the affiliation process, ensuring all clubs meet the required criteria and are covered by appropriate levels of insurance.

Charter Standard has been renamed to England Accredited clubs, and we currently boast a total of 2,719 youth teams and 373 adult teams playing in 251 England Accredited clubs across Surrey. This is an increase on the previous season of 243 youth teams (10%) and 45 adult teams (14%).

This season we were proud to support our England Accredited Clubs with nearly £9,500 of funding to empower them to continue to grow and deliver football across Surrey. Funding was distributed through three funding pots: The Inclusive Project Booster, which supported clubs to grow their disability provisions; The Football Fix Up, which supported clubs to complete minor works to improve their facilities; and the England Accredited Booster Pack, which provided clubs with equipment packs, exclusive access to club CPDs, and bursaries for referee and coaching courses.

High Quality Facilities

During the 2021/22 season, a total of 84 clubs & organisations benefited from our advice and support to gain Football Foundation grants totalling £4,152k. Much of this was for large investments towards new 3G pitches (£3,031k), most notably 5 x 3G projects for new full-size 3G pitches. These will play a huge part in enabling grassroots football in Surrey to continue to develop and to take place on high-quality facilities. The balance of grants was awarded to support goalposts, fencing, floodlights, and changing rooms, alongside the Small Grants Scheme, Return to Disability Football Fund and the Grass Pitch Maintenance Fund. 15 clubs have benefited from £391k which will help the standard of these

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pitches improve from 'poor' to 'good' standard. This funding is linked in with Pitch Power - the tool that allows clubs & organisations to complete pitch inspections and subsequently access the funding.

Network of Hub Sites

Meadowbank Football Ground saw a recovery from the previous two years, where usage was impacted by the Covid-19 pandemic, and this year was a record season in terms of usage since the facility opened in 2018, recording 14,710 unique users and over 70,000 total users onsite. Achieving FIFA quality Pro for the fourth year in a row, Meadowbank continues to provide excellent facilities and experiences for our current and new users. Local clubs including Ashtead, Brockham Badgers, Dorking Wanderers, Dorkinians, Mole Valley Girls and St Pauls Panthers. The facility was also used to host Surrey FA led coaching and referee training courses, walking football sessions, our County Cups, Surrey Schools FA Cup Finals and the Dorking Wanderers Academy. Meadowbank continues to help enhance the physical and mental wellbeing of local participants across all communities, and this upcoming season will see the Surrey Police utilising the sit for the Unite Through Football project, which will see the start of the first refugee league in Surrey.

Goal 3 – Exceptional People

Coaches

During 2021/22 Season:

- a) 656 new coaches trained (Introduction to Coaching Football) via new FA Education on-line programme;
- b) 2,802 participants took part in other training courses (including FA Welfare Officer, Safeguarding Children, EFAIF, UEFA B & UEFA C);
- c) A total of 25 CPD sessions were completed (including 3 identical female coach drop-in webinars);
- d) There was a total of 690 coach interactions through local events.

Surrey FA continues to offer local Continued Professional Development (“CPD”) and learning opportunities through a blended approach, enabling coaches to join in person or online to support the topic or theme. In addition to local CPD, we continue to signpost coaches to national learning opportunities through the Boot Room, which will be replaced by a brand-new England Football Learning website launching in September 2022.

Building on the success of last season’s Female Coach Mentoring Programme, we have expanded the offer to include both female coaches and coaches from ethnically diverse backgrounds. In addition, we have been awarded funding through the Grassroots Delivery Fund to create a mentoring offer that will support military and public services personnel with coaching, refereeing and CPD, with a key focus on supporting their mental health.

Referees

The 2021/22 season saw a return to normality within referee development, with 17 FA Referee Courses delivered across the county, training 400 new qualified referees.

We recruited EFL referee Craig Hicks as Referee Development Officer to drive our match official’s strategy and Harry Yellen joined the team in a new role as Referee Development Assistant. Demonstrating our intent to recruit, develop and support all our match officials in what was proving to be a difficult season for grassroots referees facing record levels of poor discipline.

The 2nd half of the season saw the Surrey FA Referee Development Group for career pathway referees recommence with some high-profile speakers delivering the monthly sessions and the Surrey FA Referee Academy re-invigorated with the signing of a new partnership with Fulham FC. The Referee Working Group also met regularly, and plans are in place to ensure that we have a diverse group for the start of the 2022/23 season to help Surrey FA achieve our goals.

We ended the season with 924 registered referees across all levels and were delighted with the 41 Surrey Referees who achieved mid-season and end-of-season promotions.

Volunteers

We rely heavily on our volunteer network to support the organisation, which includes all our Trustees, around 60 County Members, and in excess of 18,000 volunteers across our clubs and leagues. County Members perform a variety

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of roles which includes contributing to strategic Working Groups, that report into Board, acting as match day representatives for County Cup matches, event staff at County Cup Finals, being panel members for discipline commissions and supporting events across the game as ambassadors of the County.

Goal 4 – Excellent Organisation

Exemplary Governance

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

Embed safer and more inclusive environments

Surrey FA passed its third assessment since the start of the FA Safeguarding Operating Standards, (now Safeguarding 365), which were designed to ensure a consistent delivery of safeguarding across grassroots football. The independent assessors from NSPCC / CPSU commended Surrey FA on making Safeguarding as an integral part of our 10-year strategy which is built into our Vision, Mission and Values. They also commended us on our work with children and young people ensuring we hear the voice of the child, our support of the Club Welfare Officer community and our strong internal monitoring processes. Overall, the NSPCC identified that Surrey FA fully embraced safeguarding across its organisation and congratulated us on our commitment to safeguarding.

Customer Service and Support

We will begin our work to achieve the Customer Service Excellence Standard in 2022/23.

Goal 5 – Long-term Sustainability

Maximising investment in grassroots football

Despite Covid, we have continued to progress towards our target of becoming more independently financially sustainable and diversifying our revenue streams across brand partnerships, grant funding and charitable donations

Brand partnerships – We have developed our commercial partnership propositions and this year retained all our commercial partners following an unpredictable period in grassroots football. We renewed our agreement with SpecSavers for another three years, with the brand also increasing its investment into grassroots football in Surrey. We are also working with an external sponsorship agency to lead the generation of new potential partner opportunities.

Grant Funding – this year we secured £54.5k of additional grant funding directly and/or with delivery partners to support community football activities.

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

Completing another year in our home at Meadowbank in Dorking, we were pleased to host all our Surrey County Cup finals at Meadowbank with record entries, spectators, and revenues. We would like to thank all our County Members who volunteered their time to help run the events, as well as their continued support during the season as match day representatives for County Cup matches.

Enhanced Profile

We continued to grow our stakeholder engagement and reach, across all our digital channels. Our website attracts 133,692 unique users (48% increase from 2021) and 238,874 page views (74%, increase from 2021) per year. We grew engagement across all our social media platforms including Twitter, Facebook, You Tube and in particular Instagram, (adding over 700 new followers) and LinkedIn, where we doubled our following to just over 1,000. Our monthly e-zine also grew from 11,000 to 13,000 unique subscribers.

FINANCIAL REVIEW

We continue to manage and operate the football facility at Meadowbank Football Ground. This has continued to help us further opportunities to expand the provision of our own services, as well as providing an additional income stream.

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

After the challenges of the previous two years due to Covid-19, we have had our first full operational year and delivered record levels of community usage at the facility.

Football Development

The Coaching and Referee courses generated a total income of £100k (2021: £37k) from attendees, bursaries, and contributions from FA Education. The associated direct costs amounted to £31k (2021: £31k). FA Education have centralised the administration and delivery of all FA qualification, during the year they launched the new UEFA B and UEFA C courses. We were proud to host several FA courses at Meadowbank during the year with further courses booked for 2022/23. We continue to offer the highest quality of support to our Clubs and participants during their journey with FA Education.

Surrey FA was awarded £21.6k of Performance and Innovation Funding from The FA to support specific projects to continue the development of the Game, to sustain and increase participation in Surrey, ensuring coach and player development, achieving better training, and playing facilities and supporting the football workforce.

The affiliation income of clubs and leagues amounted to £49k (2021: £59k), this was provided as a grant from The FA which enabled Surrey FA to offer a second year of free club and league affiliation.

Discipline income amounted to £226k (2021: £131k), the significant increase not only reflects a full season of play but a worrying increase in discipline cases.

County Cup entry fees and gate money amounted to £nil (2021: £nil) and £31k (2020: £nil) respectively. We offered free entry to all participants to the 2021/22 County Cups and we hosted 24 finals across all age groups at Meadowbank.

Other

The FA provided core grant funding amounting to £368k (2021: £349k) for the year, which represents 33% (2021: 32%) of the charity's total income.

Other FA grants received included income from the Rule 8E grant of £0.4k (2021: £7.5k) which was significantly reduced due the FA Cup finals and Charity Shield matches being played behind closed doors with no spectators allowed, and Wildcat funding for new centres totalling £8k (2021: £34k). A one-off support grant to help with increased RPI totalling £10k (2021: £nil) was received.

Income generated through facilitation of insurance amounted to £15.4k (2021: £17k) and sponsorship amounted to £23k (2021: £21k).

Furlough grants received during the year from the Government's Coronavirus Job Retention Scheme amounted to £3.6k for Surrey FA and Facility staff (2021: £151k). Business grants received during the year from the Government's continued local support grants amounted to £8k (2021: £66k).

Reserve's policy

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs or other unplanned expenditure. The Trustees consider that the minimum level of reserves deemed to be required are £250k, which equates to 3 months estimated operating expenditure. The Free Reserves balance as of 30 June 2022 was £444,691 (2021: £401,506) which is above the Trustees minimum target. The minimum level of reserves deemed to be required is reviewed periodically by the Trustees and adjusted as perceptions of risk and other factors change.

Risk management

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

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PLANS FOR FUTURE PERIODS

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

SCFA was formed under a Memorandum of Association (dated 9 March 2001) that established its objects and powers. It is governed under its Articles of Association (amended 5 July 2021 to achieve compliance with the FA Code of Governance) by a board whose members are directors for the purposes of company law and trustees for the purposes of charity law. The names of the members of the board who served during the year and up to the date of this report are set out on page 1.

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

Appointment of Trustees

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

Organisation

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

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

Related parties and co-operation with other organisations

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

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

Auditors

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

Small Company Provisions

SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

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

Approved by order of the board of Trustees on 9th December 2022 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'N. Drew', written in a cursive style.

Mr N. Drew - Trustee

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TRUSTEES' ANNUAL REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

Trustees' responsibilities

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

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

In so far as the Trustees are aware:

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

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

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SURREY COUNTY FOOTBALL ASSOCIATION LIMITED FOR THE YEAR ENDED 30 JUNE 2022

Opinion

We have audited the financial statements of Surrey County Football Association Limited (the 'charitable company') for the year ended 30 June 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes numbered 1 to 19. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

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

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

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SURREY COUNTY FOOTBALL ASSOCIATION LIMITED FOR THE YEAR ENDED 30 JUNE 2022

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SURREY COUNTY FOOTBALL ASSOCIATION LIMITED FOR THE YEAR ENDED 30 JUNE 2022

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

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

Our approach was as follows:

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

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

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

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SURREY COUNTY FOOTBALL ASSOCIATION LIMITED FOR THE YEAR ENDED 30 JUNE 2022

USE OF OUR REPORT

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

TC Group

Mark Cummins FCCA (Senior Statutory Auditor)

For and on behalf of TC Group

Statutory Auditor

Office: Steyning

Date: 16 December 2022

SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2022**

	Note	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Income from charitable activities	2	187,540	376,215	563,755	528,924
Other trading activities	3	548,073	-	548,073	553,824
Investments	4	80	-	80	281
Other income	5	1,050	-	1,050	14,352
Total		736,743	376,215	1,112,958	1,097,381
Expenditure on:					
Raising funds	6	351,657	-	351,657	322,380
Charitable activities	7	370,266	379,407	749,673	708,149
Total		721,923	379,407	1,101,330	1,030,529
Net income/(expenditure) & net movement in funds		14,820	(3,192)	11,628	66,852
Reconciliation of Funds:					
Total funds brought forward		1,491,744	79,028	1,570,772	1,503,920
Total funds carried forward		1,506,564	75,836	1,582,400	1,570,772

All income and expenditure derive from continuing activities.

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

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

SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

BALANCE SHEET AS AT 30 JUNE 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	14	<u>1,061,873</u>	<u>1,090,238</u>
		1,061,873	1,090,238
Current assets			
Debtors	15	181,725	134,860
Cash at bank and in hand		<u>663,203</u>	<u>575,662</u>
Total Current Assets		844,928	710,522
Liabilities			
Creditors: Amounts Falling Due Within One Year	16	<u>(324,401)</u>	<u>(229,988)</u>
Net Current Assets		<u>520,527</u>	<u>480,534</u>
Total Assets Less Current Liabilities		1,582,400	1,570,772
Net Assets		<u>1,582,400</u>	<u>1,570,772</u>
Funds of The Charity:	17		
Restricted Funds		75,836	79,028
Unrestricted Funds		<u>1,506,564</u>	<u>1,491,744</u>
Total Funds		<u>1,582,400</u>	<u>1,570,772</u>

The financial statements were approved by the Board of Trustees on 9th December 2022 and are signed on their behalf by



Mr A. Warner
Chair



Mr N. Drew
Trustee

Company registration number: 04176858

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

SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022**

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

	2022	2021
	£	£
Net income/(expenditure)(as per the statement of financial activities)	11,628	66,852
Adjustments for:		
Depreciation charges	41,199	48,504
Interest from investments	(80)	(281)
(Increase)/decrease in debtors	(46,865)	(13,481)
Increase/(decrease) in creditors	94,413	(132,059)
	<u>100,295</u>	<u>(30,465)</u>
Net Cash provided by/(used in) Operating Activities	100,295	(30,465)

Cash Flow Statement

	2022	2021
	£	£
Cash flows from operating activities:		
Net cash provided by/(used in) operating activities	100,295	(30,465)
Cash flows from investing activities:		
Interest from investments	80	281
Purchase of property, plant and equipment	(12,834)	(8,969)
	<u>(12,754)</u>	<u>(8,688)</u>
Net cash provided by/(used in) investing activities	(12,754)	(8,688)
Change in cash and cash equivalents in the reporting period		
(Decrease)/increase in cash at bank	87,541	(39,153)
Cash and cash equivalents at the beginning of the period	575,662	614,815
Cash and cash equivalents at the end of the reporting period	663,203	575,662

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

SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting Policies

Charity Information

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

Basis of Accounting

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

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

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

Fund accounting

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

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

Incoming resources

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

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

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

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

SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting Policies *(continued)*

Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

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

Tangible fixed assets

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

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

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

Pension costs and other post-retirement benefits

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

Corporation taxation

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

Grants from the football association

The charitable company receives grants from the Football Association:

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

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

Cash and cash equivalents

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

SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting Policies *(continued)*

Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised. The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

2	Income from charitable activities	2022	2021
		£	£
	<u>Football development</u>		
	Referees' registration fees	-	15,770
	Development income	64,069	126,346
	Coaching income	99,639	36,535
	<u>Football services</u>		
	County cup competitions	31,902	1,028
	<u>Other</u>		
	Salary and revenue grants	368,145	349,245
		<u>563,755</u>	<u>528,924</u>

Income from charitable activities was £563,755 (2021 - £528,924) of which £376,215 (2021 - £377,545) was attributable to restricted and £187,540 (2021 - £151,379) was attributable to unrestricted funds.

SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022**

3	Income from other trading activities	2022	2021
		£	£
	<u>Football services</u>		
	Members' Affiliation fees	49,214	58,998
	Disciplinary costs and fees	226,104	130,796
	<u>Other</u>		
	Football association grants	8,590	41,750
	County sponsorship	23,016	21,174
	Miscellaneous and insurances	20,960	156,308
	Room and pitch hire	220,189	144,798
		<u>548,073</u>	<u>553,824</u>

Income from other trading activities was £548,073 (2021 - £553,824) of which £nil (2021 - £nil) was attributable to restricted and £548,073 (2021 - £553,824) was attributable to unrestricted funds.

4	Investment income	2022	2021
		£	£
	Deposit account interest	<u>80</u>	<u>281</u>
5	Other income	2022	2021
		£	£
	Miscellaneous income	<u>1,050</u>	<u>14,352</u>
6	Raising funds	2022	2021
		£	£
	Costs of sales	2,236	1,925
	Support costs	<u>349,421</u>	<u>320,455</u>
		<u>351,657</u>	<u>322,380</u>

Expenditure on raising funds was £351,657 (2021 - £322,380) of which £nil (2021 - £nil) was attributable to restricted and £351,657 (2021 - £322,380) was attributable to unrestricted funds.

7	Analysis of expenditure on charitable activities	Direct costs	Support costs	2022 Total	2021 Total
		£	£	£	£
	Football services	202,898	47,487	250,385	210,089
	Football development	<u>410,508</u>	<u>88,780</u>	<u>499,288</u>	<u>498,060</u>
		<u>613,406</u>	<u>136,267</u>	<u>749,673</u>	<u>708,149</u>

Expenditure on charitable activities was £749,673 (2021 - £708,149) of which £379,407 (2021 - £422,119) was attributable to restricted and £370,266 (2021 - £286,030) was attributable to unrestricted funds.

SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022**

8 Allocation of support costs	Raising funds	Football development	Football services	2022 Total	2021 Total
	£	£	£	£	£
Wages	258,556	-	-	258,556	722,900
Subscriptions	1,007	-	-	1,007	-
Other staff costs	2,716	3,435	1,837	7,988	3,579
Rent & rates	5,821	7,362	3,938	17,121	21,442
Insurance	1,600	2,180	1,166	4,946	5,208
Utilities	4,079	5,158	2,759	11,996	9,644
Printing, stationery and postage	1,237	1,564	837	3,638	2,832
Office expenses	7,531	9,775	5,228	22,534	20,871
County expenses	10,121	12,803	6,848	29,772	27,498
Repairs and maintenance	16,756	21,191	11,335	49,282	33,207
Depreciation of tangible fixed assets	14,008	17,716	9,476	41,200	48,504
Governance	23,379	4,296	2,298	29,973	19,943
Bank charges	2,610	3,300	1,765	7,675	3,828
	349,421	88,780	47,487	485,688	919,456

The support costs are allocated by charitable activity in proportion to the actual cost for each area. During the year £501,666 of wages costs were allocated from support costs (as shown in 2021) to direct costs, as this presented a more accurate representation of expenditure.

9 Analysis of governance costs	2022	2021
	£	£
Trustees' expenses	736	243
Auditor's remuneration	9,900	9,300
Legal fees	19,982	10,400
Total	30,618	19,943

10 Net income/(expenditure) for the year	2022	2021
This is stated after charging:	£	£
Depreciation – Owned Assets	41,199	48,504
Auditor's Remuneration:		
- Statutory audit	9,900	9,300
- Non audit services	-	-
	-	-

11 Trustees' remuneration and benefits

The charity trustees were reimbursed travel and subsistence expenses totalling £736 (2021 - £243) during the year for attending trustees' meetings. One trustee was paid £nil for administrative services provided in a self-employed capacity during the year to 30 June 2022 (2021: £1,000).

SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022**

12	Analysis of staff costs and emoluments	2022	2021
		£	£
	Wages and salaries	680,630	630,532
	Social security costs	58,771	63,027
	Statutory redundancy payments	-	9,685
	Other pension costs	20,820	19,656
		<u>760,221</u>	<u>722,900</u>
	Staff numbers:		
	Average Monthly Number of Contracted Staff	<u>24</u>	<u>24</u>

There was one employee with emoluments above £60,000 (2021: 60,000). The total emoluments for this employee were between £90,001 - £100,000. Pension contributions in respect of this employee were £4,353.

During the year the total employee benefits of key management personnel (including Employers' National Insurance Contributions) were £323,947 (2021 - £337,010).

13 Related party transactions

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

14 Tangible assets

	Long leasehold property	Fixtures and fittings	Computer equipment	Total
	£	£	£	£
Cost:				
At 1 July 2021	1,126,958	50,091	97,012	1,274,061
Additions	-	698	12,136	12,834
Disposals	-	-	(25,508)	(25,508)
At 30 June 2022	<u>1,126,958</u>	<u>50,789</u>	<u>83,640</u>	<u>1,261,387</u>
Depreciation:				
At 1 July 2021	72,655	32,013	79,155	183,823
Charge for the year	22,539	9,185	9,475	41,199
Eliminated on disposal	-	-	(25,508)	(25,508)
At 30 June 2022	<u>95,194</u>	<u>41,198</u>	<u>63,122</u>	<u>199,514</u>
NET BOOK VALUE:				
At 30 June 2022	<u>1,031,764</u>	<u>9,591</u>	<u>20,518</u>	<u>1,061,873</u>
At 30 June 2021	<u>1,054,303</u>	<u>18,078</u>	<u>17,857</u>	<u>1,090,238</u>

SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

15	Debtors	2022	2021		
		£	£		
	Accounts receivable	31,609	11,643		
	Other debtors	12,116	6,221		
	Prepayments and accrued income	138,000	116,996		
		181,725	134,860		
16	Creditors: amounts falling due within one year	2021	2021		
		£	£		
	Accounts payable	38,049	40,440		
	Accruals and deferred income	182,119	137,668		
	Taxation and social security costs	34,663	15,242		
	Other creditors	69,570	36,638		
		324,401	229,988		
17	Analysis of charitable funds				
	Analysis of movement in unrestricted funds				
	Balance 1 July 2021	Income	Expenditure	Transfer	Balance 30 June 2022
	£	£	£	£	£
General fund	<u>1,491,744</u>	<u>736,743</u>	<u>(721,923)</u>	-	<u>1,506,564</u>
	Analysis of movement in unrestricted funds – previous year				
	Balance 1 July 2020	Income	Expenditure	Transfer	Balance 30 June 2021
	£	£	£	£	£
General fund	<u>1,380,318</u>	<u>719,836</u>	<u>(608,410)</u>	-	<u>1,491,744</u>
	Analysis of movement in restricted funds				
	Balance 1 July 2021	Income	Expenditure	Transfer	Balance 30 June 2022
	£	£	£	£	£
FA grant	<u>79,028</u>	<u>376,215</u>	<u>(379,407)</u>	-	<u>75,836</u>
	Analysis of movement in restricted funds – previous year				
	Balance 1 July 2020	Income	Expenditure	Transfer	Balance 30 June 2021
	£	£	£	£	£
FA grant	<u>123,602</u>	<u>377,545</u>	<u>(422,119)</u>	-	<u>79,028</u>

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

SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022**

18 Analysis of net assets between funds

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

Analysis of net assets between funds – previous year

	Unrestricted funds £	Restricted funds £	Total £
Fixed Assets	1,090,238	-	1,090,238
Cash and cash equivalents	496,634	79,028	575,662
Current Assets	134,860	-	134,860
Current Liabilities	(229,988)	-	(229,988)
At 30 June 2021	<u>1,491,744</u>	<u>79,028</u>	<u>1,570,772</u>

19 Operating lease commitments

Lessee

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

The lease agreement regarding the leasehold property lasts for 150 years commencing 9th May 2018 with annual rent of £20,000. Amounts committed due within 1 year total £20,000 (2021 - £20,000), due within 2-5 years total £80,000 (2021 - £80,000) and due after more than 5 years total £2,400,000 (2021 - £2,840,000).

Lessor

The charity has a 25 year sublease in place for part of the leasehold property which commenced on 25th June 2018 with annual rent of £15,000. There is also a licence fee commencing on 25th June 2018 for £49,905 per annum. Amounts committed due within 1 year total £64,905 (2021 - £64,905), due within 2-5 years total £259,620 (2021 - £259,620) and due after more than 5 years total £1,038,480 (2021 - £1,103,385).