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 2019

tC accounts · tax · legal · financial planning

Abbey House
Hickleys Court
South Street
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SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2019

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SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30 JUNE 2019

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 L. S. W. Pharo	(Chair)
Mr B. J. Carroll	(Resigned 9 July 2018)
Mr R. S. Lewis	
Mr V. M. Rolland	(Resigned 9 July 2018)
Mrs S. A. Pink	
Mr J. A. Young	(Resigned 9 July 2018)
Mr R. R. Wood	
Mr N. Drew	
Mr J. Taylor	
Mr S. Briggs	
Mr W. Douglas	(Appointed 9 July 2018)
Ms E. Liebenhals	(Appointed 9 July 2018)
Mr V. P. Olisa	(Appointed 9 July 2018)
Ms L. Smith	(Appointed 9 July 2018)

Company Secretary:

Ms K. Westbrook	(Resigned 12 May 2019)
Ms H. Ross	(Appointed 13 May and resigned 20 October 2019)
Ms N. Novell	(Appointed 20 October 2019)

Chief Executive Officer:

Ms C. McRoyall	(Resigned 21 February 2019)
Mr S. Bradshaw	(Appointed 16 April 2019)

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

Auditors:
TC Group
Abbey House
Hickleys Court
South Street
Farnham
Surrey
GU9 7QQ

Bankers:
Barclays Bank plc
Broadgate
Leicester
LE87 2BB

SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

CHAIR'S REPORT
FOR THE YEAR ENDED 30 JUNE 2019

The Trustees are pleased to report that we remain in a strong financial position, and are grateful to the Finance Sub Group who have ensured that this is the case. Nicola Novell has joined us as our Finance Manager bringing new ideas and procedures, and along with Nick Drew, the Finance Director, ensures the Trustees are fully up to date with financial matters. We are at last settling into Meadowbank, however there are always challenges to deal with, and the Trustees are happy that we are dealing with those challenges as they arise.

We have over the past few months lost staff who have decided to move on and we have reviewed the workforce, this is, and should be an ongoing process to ensure we are operating in a cost effective and efficient way for our Leagues and Clubs, and indeed all those that participate in football in Surrey. Due to changes in staffing we are again recruiting for several posts including that of the CEO role and hope to have concluded that process by the middle of December.

As announced at the AGM we have now set up the Volunteer Support Group which has made effective use of the Volunteers' time, the Trustees see this as a positive step and the way forward for the future. We as Trustees will be closely monitoring the response and input from Volunteers when help is requested, by that group.

Our staff have been faced with issues over the recent changes and have as usual responded in a positive way, and are managing all that we do; our business relies on their dedication and professionalism, which they constantly give.

The Trustees will always ensure that we as an Association are fully inclusive to everyone in Surrey regardless of ability, gender, age or ethnicity are able to take part in football and will ensure that this is the case. It is also to be noted that we have passed the annual Safeguarding assessment with no issues to address.

We will ensure, as Trustees, that we continue to strive to be the leading Association in the Country, and we believe that this report reflects our achievements and our ambitions for the future.

Les Pharo
Chair
Surrey FA

SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

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 2019.

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 particular 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
Our Vision is to be recognised as the leading County Football Association/Governing Body and our mission that shapes our annual activities is to lead the development of grassroots football in Surrey ensuring participation and enjoyment of football for all.

Our Strategic priorities are broken down into 5 goals;

1. Sustaining and increasing participation
2. Coaching and Player Development
3. Better Training and Playing Facilities
4. The Football Workforce
5. Being Financially Sustainable for Surrey Football

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.

Sustaining and increasing Participation
We have supported our member clubs through the affiliation process, ensuring all clubs meet the required criteria and are covered by appropriate levels of insurance. Charter Standard clubs completed their annual health check throughout the season and resulted in a total of 1,897 Youth teams and 216 Adult teams playing in Charter Standard clubs in Surrey. This is an increase in the previous season of 140 Youth teams and 15 Adult teams.

We also sent out monthly e-newsletters to clubs, leagues and referees to keep them up to date on news around the County and our marketing presence increased with over 12,300 Twitter followers, 1,900 Facebook followers and 1,600 Instagram followers. With the help of our Video Content Partner, Capital Content we have been producing a 'Surrey FA Monthly Roundup to share highlights from the month in a new and engaging way.

We invested £100,900 into clubs during the season 2018-2019: which included advising and supporting 17 clubs who were awarded a Football Foundation Grow the Game grant (£75,750 in total), of which 5 of these clubs were to support disability football (£13,200) and the other 12 were to support the female game (£62,550). £8,250 was invested into clubs through the Football Foundation Retain the Game fund where 11 Adult clubs were supported. We additionally funded £4,000 through our Adult Booster pack to support 10 clubs increase participation, £9,900 to support 23 of our Charter Standard clubs with various participation initiatives and also £3,000 was invested into clubs through our Disability Booster Pack.

The full implementation of sin bins has now begun with the vast majority of incidents being dealt with and reported correctly throughout the county. All leagues had the opportunity to host a sin bin presentation for their clubs, with County staff also attending RA meetings, club workshops and bespoke coach CPD prior to its roll out.

Player Registration has now been extended to the Surrey Football For All, Southern Area Christian, British Tamil and Surburban Leagues.

This was the 2nd season of our new Special Schools league, which saw significant growth. The league provides regular competitive football for 56 mixed gender teams and an additional 7 girls teams, with a range of disabilities and additional learning needs, across 2 age groups.

Four women's recreational festivals took place through the season and attracted over 290 participants. Our new Women's Flexi-league was launched with 9 teams taking place. The league has fixtures once a month and is 7v7.

Over 450 young people took part in our County Futsal tournaments (168 girls and 296 boys), with a total of 58 teams taking part.

Coaching and Player Development

A comprehensive programme of coaching courses was delivered throughout the season including our core courses; 42 FA Level 1 Coaching courses, 10 FA Level 2 courses and 1 UEFA B course. In addition, we delivered 27 Safeguarding Children Workshops and 57 Introduction to First Aid Workshops. We also delivered specialist courses in the form of 2 FA Level 2 Coaching Futsal Courses and a Level 1 Goalkeeping Course.

We successfully achieved our target of 91% of qualified coaches in the youth game and achieved our female target at Level 1 and UEFA B due to the strategic planning for these projects. We anticipate supporting more females move from FA Level 1 to FA Level 2 in the future should they wish to do so.

Twelve clubs received support from FA Coach Mentors which was 525 hours support in total. Leagues also benefited with some support provided in the form of CPD events along with individual support and additional individual support was there for coaches working in Charter Standard clubs across Surrey which totalled 200 hours.

We again supported 12 candidates with a learning disability or mental health condition to complete a FA Level 1 Coaching Course by adapting the course into seven 3-hour blocks and providing mentoring from FA Coach Mentors and Football Development Staff. The success of this course has led to discussions with Fulham FC Foundation to arrange a course similar for the 19-20 season.

Better Training and Playing Facilities

A total of 14 clubs/organisations benefitted from our advice and support to gain Football Foundation Grants totalling £2.6m. Sutton United received funding towards a new pavilion, Haslemere Town Youth received new goalposts, Kings College received a new 3G artificial pitch and Tooting and Mitcham United received grounds maintenance equipment to name a few highlights.

Throughout the season as part of the Pitch Improvement Programme we visited 87 pitches and each site received a detailed report on how to improve the quality of their pitches and avoid matches being cancelled. After completing follow up visits a total of 18 grass pitches have been improved through the programme this year.

We continue to manage Meadowbank in Dorking which is used for matches and training for a number of local clubs including Ashtead, Brockham Badgers, Dorking Wanderers, Dorkinians, Holmbury & Westcott Wolves, Mole Valley Girls and St Pauls Panthers. The facility also hosts Dorking Wanderers Academy, coaching and referee courses, walking football sessions and a lunchtime league for local businesses. In its first year the 3G pitch has seen 7,735 unique users with over 38,770 individuals using the site, some on numerous occasions. Next season we hope to see the facility being the home to MVG Football club and continue to impact the local community and provide excellent learning and playing facilities.

The Football Workforce

During Season 2018/19 we delivered 9 Welcome to Refereeing Sessions, which included 3 club specific sessions. Following on from this we delivered 7 9v9/11 a-side referee courses, 7 Mini Soccer Courses (which included 1 Female only course) and 2 conversion courses from mini soccer to 9v9/11v11. We also delivered a Walking Football Course for referees.

We had success this year again with over 120 referees attending our annual referee event where Premier League Referee Mike Dean was our guest speaker, speaking about the well-publicised and anticipated use of VAR from the start of the 2019-20 season.

We had one referee promoted to Level 2b (Paul Johnson), 3 referees promoted to Level 3 (Harrison Blair, Andrew Connor and Luis Nunes) and 5 promoted to Level 4 (Aaron Goodwin, Callum Peter, Jordan Crichlow, Karl Parker and Neil Kiers).

We ran 3 workshops for young people aged 16-24 with 30 attending each event. The Young Leader Development Programme delivered by The Surrey FA Youth Forum included workshops in Coaching, Refereeing and Careers in Football. This August we ran a Young Leaders Festival inviting Young Leaders who attended our workshops to put the skills they learnt into practice by refereeing games and coaching U7 teams.

Being Financially Sustainable for Surrey Football

This year saw us continue to progress in our target of being independently financially sustainable, completing our first full year in our home at Meadowbank in Dorking. Full details of this are provided in the Financial Review section of the report. Other key highlights include:

Champion Timber signed a new 2 year deal running until 2021.

We hosted a total of 27 County Cup Finals including Capital Women's finals, Saturday, Sunday and veteran adult finals, along with boys and girls finals at a number of age groups at Meadowbank. We worked in partnership with the AFA, Middlesex and London FA to provide a tiered competition for women's teams in the Capital Women's Cup. We trialled online ticketing at our Senior Cup final as well as Saturday Premier and Intermediate matches and continued match day digital programmes at 3 cup finals. Champion Timber renewed their sponsorship of our Youth Boys County Cups.

We continued our partnerships with Specsavers our Headline Sponsor; Sportsguard, our preferred insurance partners; Kitlocker as our new Nike national partner retailer; MH Goals, sponsors of our Presentation Evening and Papillion Media, sponsors of our Young Leaders programme. We also secured continued perimeter board and website advertising which included Smiths Construction & Chelsea Ladies.

Volunteers

We rely heavily on our volunteer network to support the organisation, which includes all of our Trustees, around 60 County Members and other volunteers working in areas such as participating as independent members on discipline panels. County Members perform a variety of roles which includes contributing in working groups, acting as match day representatives for County Cup matches, event staff/ stewards at County Cup Finals, being panel members for discipline commissions, reporting on matches as part of our Football Watch Scheme and supporting/attending events across the Game as ambassadors of the County.

Safeguarding

We reviewed and updated our safeguarding practices in preparation for our second assessment as part of the FA Safeguarding Operating Standards, designed to ensure a consistent delivery of safeguarding across grassroots football. This included visits to clubs, training for volunteers, updating risk assessment processes and increasing signage, communication at events and activities and better communication elements and channels for our children and young people. The Surrey FA once again passed the assessment in June, with the assessors noting the following in their final report;

It was clear that the staff of Surrey FA acknowledge that safeguarding is everybody's responsibility and consider it in all aspects of the business. All staff were enthusiastic about improving safeguarding within the county and were looking for innovative opportunities to do so. With this supportive team, and upgraded processes in place, we believe that the children and young people in Surrey will be able to play and enjoy football in a safer environment. Andrew, Phil and the entire team should be congratulated on this achievement and for providing a safer environment for young people and adults at risk to play football.

FINANCIAL REVIEW

This year was the first full year at our new home at Meadowbank in Dorking, where we have a new modern office and manage the operation of the football facilities on behalf of Mole Valley District Council. This move has helped us develop further opportunities to expand provision of our own services, as well as providing an additional income stream, allowing us to invest further into our core activities.

Football Development

The Coaching and Referee courses generated total income of £252k (2018 - £236k) from attendees and bursaries. The associated direct costs amounted to £200k (2018 - £184k). We continue to aim to offer the highest quality of courses at a competitive price, to ensure all clubs are able to have qualified coaches delivering football in the county.

The FA provide a revenue grant of £33k (2018 - £55k) to support the development of the Game with the aim of sustaining and increasing participation in Surrey, ensuring coach and player development, achieving better training and playing facilities and supporting the football workforce.

Football Services

The affiliation of clubs and leagues and discipline income amounted to £274k (2018 - £247k). County Cup entry fees and gate money amounted to £25k (2018 - £20k) and £12k (2018 - £16k) respectively. We also agreed a profit share with DWFC which resulted in a £4k gain in income for the County.

Other

The FA provided salary related grants amounting to £393k (2018 - £376k) for the year, which made up 54% (2018 - 56%) of the annual salary cost. Other staff salaries are funded via income from affiliation and discipline income.

Income generated through facilitation of insurance and sponsorship amounted to £68k (2018 - £63k).

Other Football Association grants includes income from the Rule 8E grant of £18k (2018 - £21k) which is based on a percentage return from Surrey FA clubs entering into FA competitions.

Reserves policy

Reserves are needed to bridge the gap between spending and receiving income and to cover unplanned emergency repairs/expenditure. 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 and Policy Sub Group of the board reviews our risk management process and recommend improvements quarterly.

PLANS FOR FUTURE PERIODS

The charity has revised its strategic priorities for the forthcoming period of 2018-2021, this is in line with the new FA National Game Strategy covering the same period. As part of this review the Surrey County FA has adopted a new vision of 'Creating Football Opportunities for all'. The Mission and Values of the charity remain the same.

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 22 July 2019) 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; the President, the Chair, the Vice Chair, up to 5 elected Trustees, up to 2 Co-opted Trustees and the Finance Director. The President is nominated by the Executive Advisory Group and elected at the AGM. The Chair and Vice Chair are nominated and appointed by County Members. Elected Trustees are appointed by the members of the Charity at the AGM and the Trustees have the power to appoint the Finance Director and can co-opt up to two further Trustees to fill specialist roles. Elected and Co-opted Trustees and the Finance Director are recruited through an open application process. 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 11 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 as a whole. The Board meets 11 times a year and sub committees have been established covering Finance & Audit and Governance & Policy which will meet quarterly as a minimum. 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 with 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 statement.

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.

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

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

Small Company Provisions
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 ...05/12/19..... and signed on their behalf by:

.....
Mr N. Drew - Trustee

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SURREY COUNTY FOOTBALL ASSOCIATION LIMITED FOR THE YEAR ENDED 30 JUNE 2019

OPINION

We have audited the financial statements of Surrey County Football Association Limited (the 'charitable company') for the year ended 30 June 2019 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 2019 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

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

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

OTHER INFORMATION

The 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 2019

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 8, 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.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SURREY COUNTY FOOTBALL ASSOCIATION LIMITED FOR THE YEAR ENDED 30 JUNE 2019

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.

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

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

Helen Kay BA FCA (Senior Statutory Auditor)

For and on behalf of TC Group

Office: Farnham

Date: 6 December 2019

TC Group is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2019

	Note	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
Income from:					
Income from charitable activities	2	316,237	614,365	930,602	733,536
Other trading activities	3	540,170	14,228	554,398	400,194
Investments	4	1,882	-	1,882	1,202
Other income	5	24,453	-	24,453	-
Total		882,742	628,593	1,511,335	1,134,932
Expenditure on:					
Raising funds	6	335,859	-	335,859	300,486
Charitable activities	7	453,123	499,648	952,771	821,719
Total		788,982	499,648	1,288,630	1,122,205
Net income/(expenditure)		93,760	128,945	222,705	12,727
Transfers between funds		14,974	(14,974)	-	-
Net Movement in Funds		108,734	113,971	222,705	12,727
Reconciliation of Funds:					
Total funds brought forward		1,283,271	-	1,283,271	1,270,544
Total funds carried forward		1,392,005	113,971	1,505,976	1,283,271
Note:					
Total incoming resources		882,742	628,593	1,511,335	1,134,932
Total resources expended		788,982	499,648	1,288,630	1,122,205
Net incoming/(outgoing) resources before transfers		93,760	128,945	222,705	12,727

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 16 to 23 form an integral part of these financial statements.

SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

BALANCE SHEET
AS AT 30th JUNE 2019

	Note	2019	2018
		£	£
Fixed assets			
Tangible assets	14	**1,164,744**	1,173,569
		1,164,744	1,173,569
Current assets			
Debtors	15	**137,039**	45,394
Cash at bank and in hand		**528,513**	380,773
Total Current Assets		**665,552**	426,167
Liabilities			
Creditors: Amounts Falling Due Within One Year	16	**(324,320)**	(316,465)
Net Current Assets		**341,232**	109,702
Total Assets Less Current Liabilities		**1,505,976**	1,283,271
Net Assets		**1,505,976**	1,283,271
Funds of The Charity:	17		
Restricted Funds		**113,971**	-
Unrestricted Funds		**1,392,005**	1,283,271
Total Funds		**1,505,976**	1,283,271

The financial statements were approved by the Board of Trustees on ....05/12/19..... and are signed on their behalf by

.....

Mr L. S. W. Pharo
Chair

.....

Mr N. Drew
Trustee

Company registration number: 04176858

The notes on pages 16 to 23 form an integral part of these financial statements.

SURREY COUNTY FOOTBALL ASSOCIATION LIMITED

CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2019

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

	2019	2018
	£	£
Net income/(expenditure)(as per the statement of financial activities)	**222,705**	12,727
Adjustments for:		
Depreciation charges	**46,713**	15,894
Interest from investments	**(1,882)**	(1,202)
Loss/(profit) on the sale of fixed assets	**-**	-
(Increase)/decrease in debtors	**(91,644)**	(21,437)
Increase/(decrease) in Creditors	**7,855**	69,708
Net Cash provided by/(used in) Operating Activities	**183,747**	75,690

Cash Flow Statement

	2019	2018
	£	£
Cash flows from operating activities:		
Net cash provided by/(used in) operating activities	**183,747**	75,690
Cash flows from investing activities:		
Interest from investments	**1,882**	1,202
Proceeds from the sale of property, plant and equipment	**-**	-
Purchase of property, plant and equipment	**(37,889)**	(707,613)
Net cash provided by/(used in) investing activities	**(36,007)**	(706,411)
Change in cash and cash equivalents in the reporting period		
(Decrease)/increase in cash at bank	**147,740**	(630,721)
Cash and cash equivalents at the beginning of the period	**380,773**	1,011,494
Cash and cash equivalents at the end of the reporting period	**528,513**	380,773

The notes on pages 16 to 23 form an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

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.

Designated funds are unrestricted funds earmarked by the trustees at their discretion for a specific purpose.

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. 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.

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% 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.

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.

2 Income from charitable activities

	2019	2018
	£	£
Football development		
Referees' registration fees	**29,875**	30,780
Development income	**103,674**	54,795
Coaching income	**257,444**	235,504
Football services		
County cup competitions	**36,853**	36,365
Other		
Salary and revenue grants	**502,756**	376,092
	930,602	733,536

Income from charitable activities was £930,602 (2018 - £733,536) of which £614,365 (2018 - £430,887) was attributable to restricted and £316,237 (2018 - £302,649) was attributable to unrestricted funds.

3	**Income from other trading activities**	**2019**	2018
		£	£
	Football services		
	Members' Affiliation fees	**68,822**	60,795
	Disciplinary costs and fees	**205,542**	185,960
	Other		
	Football association grants	**26,870**	81,160
	Directories and handbooks	**-**	6
	County sponsorship	**12,638**	15,625
	Miscellaneous and insurances	**69,868**	47,324
	Room and pitch hire	**170,658**	9,324
		554,398	400,194

Income from other trading activities was £554,398 (2018 - £400,194) of which £14,228 (2018 - £60,095) was attributable to restricted and £540,170 (2018 - £340,099) was attributable to unrestricted funds.

4	**Investment income**	**2019**	2018
		£	£
	Deposit account interest	**1,882**	1,202

5	**Other income**	**2019**	2018
		£	£
	Late completion compensation	**24,453**	-

6	**Raising funds**	**2019**	2018
		£	£
	Costs of sales	**5,242**	6,228
	Support costs	**330,617**	294,258
		335,859	300,486

Expenditure on raising funds was £335,859 (2018 - £300,486) of which £nil (2018 - £nil) was attributable to restricted and £335,859 (2018 - £300,486) was attributable to unrestricted funds.

7	**Analysis of expenditure on charitable activities**	**Direct costs**	**Support costs**	**2019 Total**	2018 Total
		£	**£**	**£**	£
	Football services	**29,620**	**215,955**	**245,575**	222,017
	Football development	**303,454**	**403,742**	**707,196**	592,644
	Relocation costs	**-**	**-**	**-**	7,058
		333,074	**619,697**	**952,771**	821,719

Expenditure on charitable activities was £952,771 (2018 - £821,719) of which £499,648 (2018 - £446,382) was attributable to restricted and £453,123 (2018 - £375,337) was attributable to unrestricted funds.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

8	**Allocation of support costs**	**Raising funds**	**Football development**	**Football services**	**2019 Total**	2018 Total
		£	**£**	**£**	**£**	£
	Wages	245,884	310,971	166,333	**723,188**	675,478
	Other staff costs	6,452	5,316	2,844	**14,612**	13,734
	Rent & rates	8,846	11,187	5,984	**26,017**	51,208
	Insurance	1,335	1,688	903	**3,926**	6,461
	Utilities	6,674	8,441	4,515	**19,630**	7,466
	Printing, stationery and postage	2,553	3,228	1,727	**7,508**	11,805
	Office expenses	7,004	8,858	4,738	**20,600**	15,887
	County expenses	12,155	15,374	8,223	**35,752**	8,532
	Repairs and maintenance	7,147	12,239	6,546	**25,932**	14,424
	Depreciation of tangible fixed assets	17,552	18,999	10,162	**46,713**	15,893
	Governance	11,750	3,313	1,772	**16,835**	16,053
	Bank charges	3,265	4,128	2,208	**9,601**	8,886
		330,617	**403,742**	**215,955**	**950,314**	845,827

The support costs are allocated by charitable activity in proportion to the actual cost for each area.

9	**Analysis of governance costs**	**2019**	2018
		£	£
	Trustees' expenses	**1,445**	2,980
	Auditor's remuneration	**6,260**	4,200
	Legal fees	**9,130**	8,873
	Total	**16,835**	16,053

10	**Net income/(expenditure) for the year**	**2019**	2018
	This is stated after charging:	**£**	£
	Depreciation – Owned Assets	**46,713**	15,893
	Auditor's Remuneration:		
	- Statutory audit	**5,000**	3,600
	- Non audit services	**1,260**	600

11 Trustees' remuneration and benefits

The charity trustees were reimbursed travel and subsistence expenses totalling £1,445 (2018 - £2,980) during the year for attending trustees' meetings.

12 Analysis of staff costs and emoluments

	2019	2018
	£	£
Wages and salaries	620,932	618,249
Social security costs	58,558	49,954
Redundancy payments	30,321	-
Other pension costs	13,377	7,275
	723,188	675,478
Staff numbers:		
Average Monthly Number of Contracted Staff	30	23

There were no employees with emoluments above £60,000 (2018: none).

13 Related party transactions

During the year, the charitable company paid a company that a trustee (E. Liebenhals) is a director of £4,368 for the hire of meeting rooms for hosting various occasions and events (2018 - £nil).

14 Tangible assets

	Long leasehold property	Fixtures and fittings	Computer equipment	Total
	£	£	£	£
Cost:				
At 1 July 2018	1,094,359	50,091	92,617	1,237,067
Additions	32,599	-	5,290	37,889
Disposals	-	-	-	-
At 30 June 2019	1,126,958	50,091	97,907	1,274,956
Depreciation:				
At 1 July 2018	5,472	4,872	53,154	63,498
Charge for the year	22,104	8,927	15,682	46,713
Eliminated on disposal	-	-	-	
At 30 June 2019	27,576	13,799	68,836	110,212
NET BOOK VALUE:				
At 30 June 2019	1,099,382	36,291	29,071	1,164,744
At 30 June 2018	1,088,887	45,219	39,463	1,173,569

15 Debtors

	2019	2018
	£	£
Accounts receivable	55,054	23,034
Other debtors	13,475	7,262
Prepayments and accrued income	68,510	15,097
	137,039	45,394

16 Creditors: amounts falling due within one year

	2019	2018
	£	£
Accounts payable	52,557	23,794
Accruals and deferred income	169,791	223,973
Taxation and social security costs	36,780	16,212
Other creditors	65,192	52,486
	324,320	316,465

17 Analysis of charitable funds

Analysis of movement in unrestricted funds

	Balance 1 July 2018	Income	Expenditure	Transfer	Balance 30 June 2019
	£	£	£	£	£
General fund	1,283,271	882,742	(788,982)	14,974	1,392,005

Analysis of movement in unrestricted funds – previous year

	Balance 1 July 2017	Income	Expenditure	Transfer	Balance 30 June 2018
	£	£	£	£	£
General fund	1,270,544	643,950	(675,823)	44,600	1,283,271

Analysis of movement in restricted funds

	Balance 1 July 2018	Income	Expenditure	Transfer	Balance 30 June 2019
	£	£	£	£	£
FA grant	-	628,593	(499,648)	(14,974)	113,971

Analysis of movement in restricted funds – previous year

	Balance 1 July 2017	Income	Expenditure	Transfer	Balance 30 June 2018
	£	£	£	£	£
FA grant	-	490,982	(446,382)	(44,600)	-

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

18 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed Assets	1,164,744	-	1,164,744
Cash and cash equivalents	414,542	113,971	528,513
Current Assets	137,039	-	137,039
Current Liabilities	(324,320)	-	(324,320)
At 30 June 2019	**1,392,005**	**113,971**	**1,505,976**

Analysis of net assets between funds – previous year

	Unrestricted funds £	Restricted funds £	Total £
Fixed Assets	1,173,569	-	1,173,569
Cash and cash equivalents	359,253	21,520	380,773
Current Assets	45,394	-	45,394
Current Liabilities	(294,945)	(21,520)	(316,465)
At 30 June 2018	**1,283,271**	**-**	**1,283,271**

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 £15,000 for the first three years, and £20,000 thereafter.

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 £10,000 for the first 3 years, and £15,000 thereafter. There is also a licence fee commencing on 25th June 2018 for £49,905 per annum.