

**WEST RIDING COUNTY FOOTBALL ASSOCIATION  
LIMITED**

**REPORT OF THE DIRECTORS AND**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30TH JUNE 2024**

Thomas Coombs Limited  
Statutory Auditor  
Chartered Accountants  
3365 The Pentagon  
Century Way  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8ZB

**WEST RIDING COUNTY FOOTBALL ASSOCIATION  
LIMITED**

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FOR THE YEAR ENDED 30TH JUNE 2024**

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**WEST RIDING COUNTY FOOTBALL ASSOCIATION  
LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 30TH JUNE 2024**

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**DIRECTORS:**

J Byrne  
B G Chaplin  
R G Secker  
M Sheriff  
H C Simpson  
H Islam  
N Wordsworth  
T Rothwell  
J Kingham  
A McPhillips  
M Heap

**SECRETARY:**

H C Simpson

**REGISTERED OFFICE:**

Fleet Lane  
Woodlesford  
Leeds  
LS26 8NX

**REGISTERED NUMBER:**

03892579 (England and Wales)

**AUDITORS:**

Thomas Coombs Limited  
Statutory Auditor  
Chartered Accountants  
3365 The Pentagon  
Century Way  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8ZB

**WEST RIDING COUNTY FOOTBALL ASSOCIATION  
LIMITED**

**REPORT OF THE DIRECTORS  
FOR THE YEAR ENDED 30TH JUNE 2024**

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The directors present their report with the financial statements of the company for the year ended 30th June 2024.

**DIRECTORS**

The directors shown below have held office during the whole of the period from 1st July 2023 to the date of this report.

J Byrne  
B G Chaplin  
R G Secker  
M Sheriff  
H C Simpson  
H Islam  
N Wordsworth  
T Rothwell  
J Kingham  
A McPhillips  
M Heap

Other changes in directors holding office are as follows:

E Beedham - resigned 1st January 2024

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS**

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

**AUDITORS**

The auditors, Thomas Coombs Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

**WEST RIDING COUNTY FOOTBALL ASSOCIATION  
LIMITED**

**REPORT OF THE DIRECTORS  
FOR THE YEAR ENDED 30TH JUNE 2024**

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This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

**ON BEHALF OF THE BOARD:**

*Hannah Simpson*

H C Simpson - Secretary

14th October 2024

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
WEST RIDING COUNTY FOOTBALL ASSOCIATION  
LIMITED**

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**Opinion**

We have audited the financial statements of West Riding County Football Association Limited (the 'company') for the year ended 30th June 2024 which comprise the Statement of Income and Retained Earnings, Balance Sheet and Notes to the Financial Statements, including a summary of significant accounting policies. 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 company's affairs as at 30th June 2024 and of its surplus 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the 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 directors' 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 directors with respect to going concern are described in the relevant sections of this report.

**Other information**

The directors are responsible for the other information. The other information comprises the information in the Report of the Directors, but does not include the financial statements and our Report of the Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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.

**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 Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
WEST RIDING COUNTY FOOTBALL ASSOCIATION  
LIMITED**

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**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Directors.

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 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Directors.

**Responsibilities of directors**

As explained more fully in the Statement of Directors' Responsibilities set out on page two, the directors 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 directors determine 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 directors are responsible for assessing the 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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
WEST RIDING COUNTY FOOTBALL ASSOCIATION  
LIMITED**

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**Auditors' responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors 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. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the entity and industries in which it operates, we identified the principal risks of non-compliance with laws and regulations related to the FA, employment law and data protection. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, tax legislation and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

We assessed the susceptibility of the company's financial statements to material misstatement and how fraud might occur, including discussions with the directors, discussions within our audit team planning meeting, updating our record of internal controls, and ensuring these controls operated as intended. We determined the principal risks were related to posting journal entries to manipulate profits, and management bias in accounting estimates, especially accruals and deferred income.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships.
- Identified and tested journal entries and identified any significant transactions that were unusual or outside the normal course of business.
- Investigated the rationale behind significant or unusual transactions.
- Challenged assumptions and judgements made by management in determining significant accounting estimates, in particular in relation to accruals and deferred income.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed audit procedures which included, but were not limited to:

- Agreeing financial statements disclosures to underlying supporting documentation.
- Discussions with management of known or suspected instances of non-compliance with laws and regulations.
- Reading the minutes of meetings of those charged with governance.
- Reviewing correspondence with relevant regulators including the FA.

At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance of laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement relating to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment.

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/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Auditors.



**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
WEST RIDING COUNTY FOOTBALL ASSOCIATION  
LIMITED**

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**Use of our report**

This report is made solely to the 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 company's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Stuart Adam*

Stuart Adam FCA (Senior Statutory Auditor)  
for and on behalf of Thomas Coombs Limited  
Statutory Auditor  
Chartered Accountants  
3365 The Pentagon  
Century Way  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8ZB

14th October 2024

**WEST RIDING COUNTY FOOTBALL ASSOCIATION  
LIMITED**

**STATEMENT OF INCOME AND RETAINED EARNINGS  
FOR THE YEAR ENDED 30TH JUNE 2024**

	Year Ended 30/6/24 £	Period 1/1/22 to 30/6/23 £
<b>TURNOVER</b>	<b>1,416,014</b>	1,774,223
Administrative expenses	<b>1,393,284</b>	1,699,517
<b>OPERATING SURPLUS</b>	<b>22,730</b>	74,706
Interest receivable and similar income	<b>57,452</b>	22,663
	<b>80,182</b>	97,369
Interest payable and similar expenses	-	34
<b>SURPLUS BEFORE TAXATION</b>	<b>80,182</b>	97,335
Tax on surplus	<b>(121)</b>	182
<b>SURPLUS FOR THE FINANCIAL YEAR</b>	<b>80,303</b>	97,153
Retained earnings at beginning of year	<b>1,107,319</b>	1,010,166
<b>RETAINED EARNINGS AT END OF YEAR</b>	<b>1,187,622</b>	1,107,319

The notes form part of these financial statements

**WEST RIDING COUNTY FOOTBALL ASSOCIATION  
LIMITED (REGISTERED NUMBER: 03892579)**

**BALANCE SHEET  
30TH JUNE 2024**

		2024	2023
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible assets	4	799,180	894,264
<b>CURRENT ASSETS</b>			
Stocks		3,704	1,190
Debtors	5	70,130	77,224
Cash at bank and in hand		1,457,934	1,226,215
		<u>1,531,768</u>	<u>1,304,629</u>
<b>CREDITORS</b>			
Amounts falling due within one year	6	848,857	761,195
<b>NET CURRENT ASSETS</b>		<u>682,911</u>	<u>543,434</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,482,091</u>	<u>1,437,698</u>
<b>PROVISIONS FOR LIABILITIES</b>		<u>294,469</u>	<u>330,379</u>
<b>NET ASSETS</b>		<u><u>1,187,622</u></u>	<u><u>1,107,319</u></u>
<b>RESERVES</b>			
Income and expenditure account		<u>1,187,622</u>	<u>1,107,319</u>
		<u><u>1,187,622</u></u>	<u><u>1,107,319</u></u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 14th October 2024 and were signed on its behalf by:

*Barry Chaplin*

B G Chaplin - Director

The notes form part of these financial statements

**WEST RIDING COUNTY FOOTBALL ASSOCIATION  
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH JUNE 2024**

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**1. STATUTORY INFORMATION**

West Riding County Football Association Limited is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £.

The Directors consider that there are no material uncertainties about the Company's ability to continue for a period of not less than 12 months from the date of approval of the financial statements. Accordingly, the financial statements have been prepared on the going concern basis.

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

At the time of signing these accounts, having considered the economic climate, the directors expectations and intentions for the next 12 months, and the availability of working capital, the directors are of the opinion that the company will remain viable for the foreseeable future and accordingly these financial statements have been prepared on the going concern basis.

**Turnover**

Turnover represents net invoiced sales of services, excluding value added tax. Cups and competition income is accounted for on a receipts basis.

**Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Leasehold ground and stand	<b>10% straight line</b>
Plant, equipment and fittings	<b>20% straight line</b>
Artificial 3G pitch	<b>6.66% straight line</b>
Buildings and building improvements	<b>3.33% straight line</b>
Computer equipment	<b>33.33% straight line</b>

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30TH JUNE 2024**

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**2. ACCOUNTING POLICIES - continued**

**Financial instruments**

The company only enters into transactions in 'basic' financial instruments which result in the recognition of assets and liabilities; these include trade and other debtors and creditors, bank balances, loans from banks and other third parties, and loans to related parties. These are recognised in the company's balance sheet when it becomes party to the contractual provisions of the instrument.

Basic financial assets (other than those classified as payable within one year) are initially measured at cost and are subsequently carried at cost or amortised cost using the effective interest method, less any impairment losses. Basic financial assets classed as receivable within one year are not amortised.

Basic financial liabilities (other than those classified as payable within one year) are initially measured at present value of future cash flows and subsequently at amortised cost using the effective interest method. Basic financial liabilities classed as payable within one year are not amortised.

Financial assets and liabilities are offset, with the net amount reported 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.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**Grants**

Grants in respect of capital expenditure are credited to provisions and are released to profit over the expected useful lives of the relevant assets by equal annual instalments. Revenue grants are recognised as turnover when the expenditure to which they relate is incurred.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 36 (2023 - 32).

**WEST RIDING COUNTY FOOTBALL ASSOCIATION  
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30TH JUNE 2024**

**4. TANGIBLE FIXED ASSETS**

	Land and buildings £	Plant and machinery etc £	Totals £
<b>COST</b>			
At 1st July 2023	1,803,944	846,821	2,650,765
Additions	-	3,091	3,091
At 30th June 2024	1,803,944	849,912	2,653,856
<b>DEPRECIATION</b>			
At 1st July 2023	1,333,520	422,981	1,756,501
Charge for year	44,292	53,883	98,175
At 30th June 2024	1,377,812	476,864	1,854,676
<b>NET BOOK VALUE</b>			
At 30th June 2024	426,132	373,048	799,180
At 30th June 2023	470,424	423,840	894,264

At 30th June 2024, included within the net book value of land and buildings is £426,132 (2023: £470,424) relating to freehold land and buildings and £Nil (2023: £Nil) relating to leasehold land and buildings.

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Trade debtors	18,501	37,671
Other debtors	51,629	39,553
	70,130	77,224

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Trade creditors	15,049	17,517
Taxation and social security	17,209	24,956
Other creditors	816,599	718,722
	848,857	761,195

**7. LIMITED BY GUARANTEE**

The reconciliation of movements in shareholders' funds and the split between equity and non equity shares is not applicable for this company as West Riding County Football Association is a company limited by guarantee.

The company has 704 (2023: 774) members and their joint liability under the guarantee is limited to £10 each.

**WEST RIDING COUNTY FOOTBALL ASSOCIATION  
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30TH JUNE 2024**

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**8. CAPITAL COMMITMENTS**

Future expenditure has been committed to improving Fleet Lane's car park facilities. The expenditure is likely to be circa £160k, with the project starting in November 2024.