

WILTSHIRE COUNTY FOOTBALL ASSOCIATION LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

Wiltshire County Football Association Limited
Unaudited Financial Statements
For The Year Ended 30 June 2023

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Wiltshire County Football Association Limited
Statement of Financial Position
As At 30 June 2023

Registered number: 03880702

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		663,550		661,988
Investments	5		285,560		288,000
			<u>949,110</u>		<u>949,988</u>
CURRENT ASSETS					
Debtors	6	61,763		30,532	
Investments	7	127,381		127,000	
Cash at bank and in hand		276,236		220,093	
		<u>465,380</u>		<u>377,625</u>	
Creditors: Amounts Falling Due Within One Year	8	(338,038)		(280,613)	
		<u></u>		<u></u>	
NET CURRENT ASSETS (LIABILITIES)			<u>127,342</u>		<u>97,012</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,076,452</u>		<u>1,047,000</u>
Creditors: Amounts Falling Due After More Than One Year	9	(446,405)		(480,377)	
		<u></u>		<u></u>	
NET ASSETS			<u>630,047</u>		<u>566,623</u>
Income Statement			<u>630,047</u>		<u>566,623</u>
MEMBERS' FUNDS			<u>630,047</u>		<u>566,623</u>

Wiltshire County Football Association Limited
Statement of Financial Position (continued)
As At 30 June 2023

For the year ending 30 June 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Income Statement.

On behalf of the board

Mr A Smith

Director

21/03/2024

The notes on pages 3 to 5 form part of these financial statements.

Wiltshire County Football Association Limited
Notes to the Financial Statements
For The Year Ended 30 June 2023

1. General Information

Wiltshire County Football Association Limited is a private company, limited by guarantee, incorporated in England & Wales, registered number 03880702. The registered office is Wiltshire FA, Green Lane, Devizes, SN10 5EP.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold	over the period of the lease
Fixtures & Fittings	20% straight line

2.4. Government Grant

Government grants are recognised in the income and expenditure account in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the income and expenditure account. Grants towards general activities of the entity over a specific period are recognised in the income and expenditure account over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the income and expenditure account over the useful life of the asset concerned.

All grants in the income and expenditure account are recognised when all conditions for receipt have been complied with.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 24 (2022: 14)

Wiltshire County Football Association Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2023

4. Tangible Assets

	Land & Property		
	Leasehold	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 July 2022	648,951	135,273	784,224
Additions	1,500	25,041	26,541
Disposals	-	(42,528)	(42,528)
As at 30 June 2023	650,451	117,786	768,237
Depreciation			
As at 1 July 2022	19,330	102,906	122,236
Provided during the period	9,302	15,677	24,979
Disposals	-	(42,528)	(42,528)
As at 30 June 2023	28,632	76,055	104,687
Net Book Value			
As at 30 June 2023	621,819	41,731	663,550
As at 1 July 2022	629,621	32,367	661,988

5. Investments

	Listed £
Cost	
As at 1 July 2022	288,000
Disposals	(2,440)
As at 30 June 2023	285,560
Provision	
As at 1 July 2022	-
As at 30 June 2023	-
Net Book Value	
As at 30 June 2023	285,560
As at 1 July 2022	288,000

6. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	45,581	18,080
Prepayments and accrued income	15,552	6,445
Other debtors	630	6,007
	61,763	30,532

Wiltshire County Football Association Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2023

7. Current Asset Investments

	2023	2022
	£	£
Other investments, held for sale	127,381	127,000
	<u>127,381</u>	<u>127,000</u>

8. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	47,276	9,714
Other taxes and social security	8,892	3,172
VAT	7,694	7,332
Other creditors	72,317	57,816
Pension contributions unpaid	4,663	1,975
Accruals and deferred income	197,196	200,604
	<u>338,038</u>	<u>280,613</u>

9. Creditors: Amounts Falling Due After More Than One Year

	2023	2022
	£	£
Accruals and deferred income	446,405	480,377
	<u>446,405</u>	<u>480,377</u>

10. Other Commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

Operating lease commitments include an annual peppercorn rent of £2,220 payable in relation to leasehold property until 27th September 2090.

	2023	2022
	£	£
Not later than one year	37,000	37,000
Later than one year and not later than five years	148,000	148,000
Later than five years	43,167	80,167
	<u>228,167</u>	<u>265,167</u>

11. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.