



**HAMPSHIRE FA COMMUNITY TRUST**

**Company Number  
05564500**

**Charity Number  
1116324**

**FINANCIAL STATEMENTS  
31 December 2018**

**HAMPSHIRE FA COMMUNITY TRUST**  
**Company Number - 05564500**

**FINANCIAL STATEMENTS**  
**For the year ended 31 December 2018**

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**HAMPSHIRE FA COMMUNITY TRUST**  
**Company Number - 05564500**

**REPORT OF THE TRUSTEES**  
**For the year ended 31 December 2018**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2018. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "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, and the report is prepared in accordance with the small company regime (Section 419(2) of the Companies Act 2006).

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Registered Company Number</b>	05564500 (England & Wales)
<b>Registered Charity Number</b>	1116324
<b>Registered Office</b>	Winklebury Football Complex Winklebury Way Basingstoke Hampshire RG23 8BF
<b>Trustees</b>	D Bennett P Buckland (appointed 25 May 2018) N A Cassar (appointed 25 May 2018) R G Osborne (appointed 25 May 2018) J W T Pearson (resigned 25 May 2018) Mrs S Ridley (appointed 25 May 2018) N P Taplin (appointed 25 May 2018)
<b>Company Secretary</b>	N A Cassar
<b>Associate Member</b>	S S B Nicholas
<b>Senior Statutory Auditor</b>	Alan Williams FCA
<b>Auditors</b>	Hopper Williams and Bell Limited Statutory Auditor Highland House Mayflower Close Chandler's Ford Eastleigh Hampshire SO53 4AR
<b>Bankers</b>	Lloyds Bank plc 77 Shirley High Street Southampton SO15 3TX
<b>Solicitors</b>	Harold G Walker 33a Bargates Christchurch BH23 1QD

**HAMPSHIRE FA COMMUNITY TRUST**  
**Company Number - 05564500**

**REPORT OF THE TRUSTEES**  
**For the year ended 31 December 2018 (continued)**

**COMMENCEMENT OF ACTIVITIES**

The trust was incorporated as a company limited by guarantee on 15 September 2005 and began to operate on 1 January 2007.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

The charity is established as a sole member company, the sole member being Hampshire Football Association Limited. The sole member is responsible for the appointment and removal of trustees.

**Objectives and activities**

The objects of the charity are, for the benefit of the public to:

- promote community participation in healthy recreation by providing and assisting in providing facilities for playing football and other sports;
- provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life;
- advance education through such means as the trustees think fit in accordance with charity law; and
- promote all purposes recognised as charitable under the laws of England and Wales from time to time, in particular through an association with football.

**Achievement and performance**

With the help of the independent trustees, the charity has continued research on projects in accordance with the above objects.

**Financial review**

During the year ended 31 December 2018, the charity received donations of £40,859, with a further £15 received in bank interest. Expenditure on charitable activities amounted to £15,164 with a further £14,687 being incurred on fund raising and administrative expenses, producing a net inflow of funds amounting to £11,023. Of the total surplus for the year, the Trustees have agreed to allocate £10,000 into a specific fund to which clubs can apply for small grants to assist with their administration. The total surplus for the year has been added to the funds brought forward of £23,185, giving £34,208 to be carried forward.

**Reserves policy**

The trustees have considered the anticipated level of activity for the next 12 months and consider that the capital value of the fund, the income generated by it and anticipated further donations will be adequate to fund the planned expenditure.

**HAMPSHIRE FA COMMUNITY TRUST**  
**Company Number - 05564500**

**REPORT OF THE TRUSTEES**  
**For the year ended 31 December 2018 (continued)**

**Statement of trustees' responsibilities**

The trustees (who are also directors of Hampshire FA Community Trust for the purposes of company law) are responsible for preparing the Trustees' 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 its incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

The Trustees confirm that they have complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to guidance published by the Charity Commission in relation to public benefit.

**Statement as to disclosure of information to auditors**

In so far as the trustees are aware:

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

Approved by the Trustees on 18 February 2019 and signed on their behalf

N A Cassar  
Honorary Secretary

Winklebury Football Complex  
Winklebury Way  
Basingstoke  
Hampshire  
RG23 8BF

**HAMPSHIRE FA COMMUNITY TRUST**  
**Company Number - 05564500**

**FINANCIAL STATEMENTS**  
**For the year ended 31 December 2018**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HAMPSHIRE FA COMMUNITY TRUST**

**Opinion**

We have audited the financial statements of Hampshire FA Community Trust (the "Charity") for the year ended 31 December 2018 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the 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 Charity's affairs as at 31 December 2018 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 Charity 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 Charity'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 annual report other than the financial statements and our auditor's 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.

**HAMPSHIRE FA COMMUNITY TRUST**  
**Company Number - 05564500**

**FINANCIAL STATEMENTS**  
**For the year ended 31 December 2018**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HAMPSHIRE FA COMMUNITY TRUST (continued)**

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.

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

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

In the light of the knowledge and understanding of the Charity 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 in relation to which 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;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

**Responsibilities of the trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees 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 they 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 Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

**HAMPSHIRE FA COMMUNITY TRUST**  
**Company Number - 05564500**

**FINANCIAL STATEMENTS**  
**For the year ended 31 December 2018**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HAMPSHIRE FA COMMUNITY TRUST (continued)**

**Our 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 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/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the Charity'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 Charity'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 Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Alan Williams  
 Senior Statutory Auditor  
 For and on behalf of Hopper Williams & Bell Limited, Statutory Auditor  
 Highland House,  
 Mayflower Close  
 Chandlers Ford  
 Eastleigh  
 Southampton  
 Hampshire  
 SO53 4AR

Date .....



**HAMPSHIRE FA COMMUNITY TRUST**  
**Company Number - 05564500**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**For the year ended 31 December 2018**

	Notes	2018 Unrestricted funds	2017 Total funds
<b>Income and endowments from</b>			
Donations and legacies	2	40,859	31,407
Investments	3	<u>15</u>	<u>3</u>
<b>Total</b>		<u>40,874</u>	<u>31,410</u>
<b>Expenditure on</b>			
Raising funds	4	14,687	8,808
Charitable activities	5	<u>15,164</u>	<u>22,420</u>
<b>Total</b>		<u>29,851</u>	<u>31,228</u>
<b>NET INCOME/(EXPENDITURE) FOR THE REPORTING PERIOD</b>		11,023	182
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<u>23,185</u>	<u>23,003</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>£34,208</u>	<u>£23,185</u>

**CONTINUING OPERATIONS**

All incoming resources and resources expended arise from continuing activities.

**HAMPSHIRE FA COMMUNITY TRUST**  
**Company Number - 05564500**

**BALANCE SHEET**  
**At 31 December 2018**

	Notes	2018 Unrestricted funds	2017 Total funds
<b>CURRENT ASSETS</b>			
Debtors	8	1,000	165
Cash at bank		<u>38,053</u>	<u>31,050</u>
		39,053	31,215
<b>CREDITORS</b>			
Amounts falling due within one year	9	<u>(4,845)</u>	<u>(8,030)</u>
<b>NET CURRENT ASSETS</b>		<u>34,208</u>	<u>23,185</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>34,208</u>	<u>23,185</u>
<b>NET ASSETS</b>		<u>£34,208</u>	<u>£23,185</u>
<b>FUNDS</b>			
	10		
Restricted funds		-	-
Unrestricted funds		<u>34,208</u>	<u>23,185</u>
<b>TOTAL FUNDS</b>		<u>£34,208</u>	<u>£23,185</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 18 February 2019 and were signed on its behalf by:

D Bennett  
Trustee

**HAMPSHIRE FA COMMUNITY TRUST**  
**Company Number - 05564500**

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 December 2018**

**1 ACCOUNTING POLICIES**

**a Basis of preparing the financial statements**

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities, preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102 and is a private company limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found under Reference and Administrative Details in the Report of the Trustees.

The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view,

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

**b Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**c Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

**d Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Designated funds have been identified by the trustees for specific purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**HAMPSHIRE FA COMMUNITY TRUST**  
**Company Number - 05564500**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**For the year ended 31 December 2018**

**e Cash flow statement**

The company is a small company as defined by the Companies Act 2006 and is thus exempt under the terms of Financial Reporting Standard 1 (revised) from presenting a cash flow statement.

**f Financial assets**

The 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 assets are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Basic financial assets, which include trade and other receivables 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 financial transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

**g Financial liabilities**

Basic financial liabilities, which include trade and other payables, are initially measured at transaction price and subsequently measured at amortised cost, unless the arrangement constitutes a financial transaction where the debt instrument is measured at the present value of future receipts discounted at a market rate of interest.

**2 DONATIONS AND LEGACIES**

	2018	2017
Donations, legacies and similar incoming resources	<u>40,859</u>	<u>31,407</u>
	<u>£40,859</u>	<u>£31,407</u>

**3 INVESTMENTS**

	2018	2017
Deposit account interest	<u>15</u>	<u>3</u>
	<u>£15</u>	<u>£3</u>

**4 EXPENDITURE ON RAISING FUNDS**

	2018	2017
Fund raising activities	14,687	8,808
Promotion and display	<u>-</u>	<u>-</u>
	<u>£14,687</u>	<u>£8,808</u>

**HAMPSHIRE FA COMMUNITY TRUST**  
**Company Number - 05564500**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**For the year ended 31 December 2018**

**5 CHARITABLE ACTIVITIES**

	2018	2017
Disability football	2,700	7,555
Community coaching	10,375	12,875
Inclusion and cohesion	1,500	1,327
International relations	-	-
Auditors' remuneration	500	550
Travel and subsistence	-	48
Postage and stationery	-	-
Registration fees	35	13
Website	-	-
Bank charges	<u>54</u>	<u>52</u>
	<b><u>£15,164</u></b>	<b><u>£22,420</u></b>

**6 NET INCOMING/(OUTGOING) RESOURCES**

	2018	2017
Net resources are stated after charging/(crediting):		
Auditors' remuneration	<u>£500</u>	<u>£550</u>

**7 TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the year ended 31 December 2017.

**Trustees' expenses**

No travelling expenses were paid to trustees for the year ended 31 December 2018 nor for the year ended 31 December 2017.

**8 DEBTORS**  
**Amounts falling due within one year**

	2018	2017
Other debtors	<u>£1,000</u>	<u>£165</u>

**9 CREDITORS**  
**Amounts falling due within one year**

	2018	2017
Other creditors	<u>£4,845</u>	<u>£8,030</u>

**HAMPSHIRE FA COMMUNITY TRUST**  
**Company Number - 05564500**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**For the year ended 31 December 2018**

**10 MOVEMENT IN FUNDS**

	Brought forward	Net movement in funds	Transfers between funds	Carried forward
Restricted funds	-	-	-	-
Unrestricted funds	23,185	11,023	(10,000)	24,208
Club administration and support	-	-	10,000	10,000
<b>TOTAL FUNDS</b>	<u>£23,185</u>	<u>£11,023</u>	<u>-</u>	<u>£34,208</u>

Net movement in funds, included in the above are as follows

	Incoming Resources	Resources expended	Movement in funds
Restricted funds	-	-	-
Unrestricted funds	40,874	(29,851)	11,023
Club administration and support	-	-	-
<b>TOTAL FUNDS</b>	<u>£40,874</u>	<u>£(29,851)</u>	<u>£11,023</u>

Of the total surplus for the year, the Trustees have agreed to allocate £10,000 into a specific fund to which clubs can apply for small grants to assist with their administration.

**HAMPSHIRE FA COMMUNITY TRUST**  
**Company Number - 05564500**

**FINANCIAL STATEMENTS**  
**For the year ended 31 December 2018**

**The following pages do not form part of the statutory financial statements**

**HAMPSHIRE FA COMMUNITY TRUST**  
**Company Number - 05564500**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**For the year ended 31 December 2018**

	2018	2017
<b>INCOMING RESOURCES</b>		
<b>Income and endowments from</b>		
Donations, legacies and similar incoming resources	40,859	31,407
Taxation recoverable under Gift Aid	<u>-</u>	<u>-</u>
	<u>40,859</u>	<u>31,407</u>
<b>Investments</b>		
Deposit account interest	<u>15</u>	<u>3</u>
	<u>15</u>	<u>3</u>
<b>Total incoming resources</b>	<u>40,874</u>	<u>31,410</u>
<b>RESOURCES EXPENDED</b>		
<b>Raising funds</b>		
Fund raising activities	14,687	8,808
Promotion and display	<u>-</u>	<u>-</u>
	<u>£14,687</u>	<u>£8,808</u>
<b>Charitable activities</b>		
Disability football	2,700	7,555
Community coaching	10,375	12,875
Inclusion and cohesion	1,500	1,327
International relations	-	-
Auditors' remuneration	500	550
Travel and subsistence	-	48
Postage and stationery	-	-
Registration fees	35	13
Website	-	-
Bank charges	<u>54</u>	<u>52</u>
	<u>15,164</u>	<u>22,420</u>
<b>Total resources expended</b>	<u>29,851</u>	<u>31,228</u>
<b>NET INCOME/(EXPENDITURE) FOR THE REPORTING PERIOD</b>	<u>£11,023</u>	<u>£182</u>



**HAMPSHIRE FA COMMUNITY TRUST**  
**Company Number - 05564500**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**For the year ended 31 December 2018**

**DONATIONS, LEGACIES AND SIMILAR INCOMING RESOURCES**

	2018	2017
Hampshire FA	13,825	13,825
Patrons	-	-
Directors	25	-
Council members	15	-
Office staff	-	-
Divisional Associations	-	-
Leagues	59	51
Clubs	162	191
Referees	-	-
Others	-	-
Contributions to Racial Abuse Text Service	-	-
Fund Raising Events	<u>26,773</u>	<u>17,340</u>
	40,859	31,407
Taxation Recoverable under Gift Aid	<u>-</u>	<u>-</u>
	<u>£40,859</u>	<u>£31,407</u>