

Charity registration number 801764

**SAFFRON WALDEN COMMUNITY YOUTH SPORTS CLUB  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2025**

# SAFFRON WALDEN COMMUNITY YOUTH SPORTS CLUB

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	M Clare M Bell (Chair) - Appointed 31 <sup>st</sup> May 2025 A Seward - Resigned 31 <sup>st</sup> May 2025 A Dutton
<b>Charity number</b>	801764
<b>Address</b>	Seamans Farm Littlebury Green Saffron Walden CB11 4XB
<b>Independent examiner</b>	Sarah Elizabeth Warner FCCA Independent examiner Bentens Abbey House 51 High Street Saffron Walden Essex CB10 1AF

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# SAFFRON WALDEN COMMUNITY YOUTH SPORTS CLUB

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# SAFFRON WALDEN COMMUNITY YOUTH SPORTS CLUB

## CHAIRMAN'S STATEMENT

*FOR THE YEAR ENDED 31 MAY 2025*

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As in previous years, the club continues to go from strength to strength. This season, we are proud to support a record number of more than 1,100 players representing Saffron Walden Community Football Club.

A huge part of the club's continued growth and success is down to Matt Clare, our Club Secretary and founding member, who this year received an MBE for services to football in Saffron Walden.

I would like to extend a warm welcome to all the new players, coaches and volunteers who have joined us this season. Your passion and enthusiasm are what make our club, and grassroots football so special. Whether you are taking your first steps into football or are already a seasoned player or coach, we are delighted to have you as part of our community.

While we celebrate our growth, it is important to acknowledge the challenges that come with it. The club is now facing increasing pressure on its facilities. The 3G pitch, which has transformed our operations over the past three years, is in constant demand, and we are struggling to accommodate all our teams for both matches and training. The lack of available pitches and training space is a growing concern, and we are committed to working with local authorities and stakeholders to explore solutions that will benefit both our club and the wider community.

We have recently secured the lease for the MUGA at Crabtrees, but it is in desperate need of repair before it can be reopened for community use. We have launched a fundraising campaign to raise £150,000 to replace the surface with a new 2G playing surface suitable for netball, tennis, basketball and football. The project will also include the removal and replacement of the perimeter fencing, along with the installation of a kick board. In addition, with support from the Football Foundation, we are in the process of purchasing a Verti-Drain. This will not only improve the quality of our community playing surfaces but also save the club money in the long term. The board agrees that it is a worthwhile investment.

Finally, I want to offer my sincere thanks to all our volunteers. From the committee members who dedicate their time to the smooth running of the club, to the coaches, referees, helpers and parents who make football possible week in, week out, your efforts do not go unnoticed. Your dedication ensures that hundreds of children can have the opportunity to play, learn and enjoy the game we all love.

As we look ahead, I am confident that, together, we will overcome these challenges and continue to thrive.

Matt Bell

CHAIRMAN

26<sup>th</sup> March 2026

# SAFFRON WALDEN COMMUNITY YOUTH SPORTS CLUB

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MAY 2025*

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The trustees present their annual report and financial statements for the year ended 31 May 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 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 2019).

#### **Objectives and activities**

The objective of the charity is to provide for the inhabitants of Saffron Walden and its surrounding area in the interests of social welfare facilities for recreation and improvement of the living conditions of the inhabitants and to promote youth sports and enable interested boys and girls to learn new skills in a sportsman like manner.

The trustees have paid due regard to guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake.

#### **Achievements and performance**

Details of the charity's achievements and performance in the year are detailed in the Chairman's Statement.

#### **Financial review**

During the year, the Club has generated a surplus of £66,505 (2024: deficit of £13,167). These funds are earmarked for pitch maintenance and other running costs.

The deficit for the year on restricted funds is as a result of the depreciation charges incurred on the tractor and mowing equipment funded in part in previous years by the Football Foundation, with these charges amounting to £4,951. At 31 May 2025, the balance remaining on this restricted fund amounted to £4,537 and this will be expensed over the next year.

Excluding the restricted fund, the surplus for the year on unrestricted funds amounted to £71,456 (2024 - Deficit £8,216). As a result of the reported surplus for the year, at 31 May 2025, unrestricted reserves amounted to £119,954 (2024 - £48,498).

The charity's policy is that all unrestricted funds are available to meet the charity's general purposes or objectives. These funds are spent at the Trustees' discretion or by delegation to nominated persons. The charity needs to maintain a level of unrestricted reserves sufficient to cover the day-to-day working capital of the charity.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Structure, governance and management**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

M Clare  
M Bell  
A Dutton

The trustees' report was approved by the Board of Trustees.

.....  
A Dutton  
**Trustee**

Date: 30 March 2026

# SAFFRON WALDEN COMMUNITY YOUTH SPORTS CLUB

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF SAFFRON WALDEN COMMUNITY YOUTH SPORTS CLUB

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I report to the trustees on my examination of the financial statements of Saffron Walden Community Youth Sports Club (the charity) for the year ended 31 May 2024 set out on pages 5 to 14.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



#### **Sarah Elizabeth Warner FCCA**

Association of Chartered Certified Accountants

Bentons

Abbey House

51 High Street

Saffron Walden

Essex

CB10 1AF

Dated: 26 March 2026

# SAFFRON WALDEN COMMUNITY YOUTH SPORTS CLUB

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MAY 2025

	Notes	2025			2024		
		Unrestricted funds £	Restricted funds £	Total £	Unrestricted funds £	Restricted funds £	Total £
<b><u>Income from:</u></b>							
Donations and legacies	2	1,711	-	1,711	2,127	-	2,127
Charitable activities	3	284,374	-	284,374	211,315	-	211,315
Other trading activities	4	22,142	-	22,142	27,888	-	27,888
Investment income	5	1,307	-	1,307	421	-	421
<b>Total income</b>		<b>309,534</b>	<b>-</b>	<b>309,534</b>	<b>241,751</b>	<b>-</b>	<b>241,751</b>
<b><u>Expenditure on:</u></b>							
Raising funds	6	11,971	4,951	16,922	18,111	4,951	23,062
Charitable activities	7	226,107	-	226,107	231,856	-	231,856
<b>Total expenditure</b>		<b>238,078</b>	<b>4,951</b>	<b>243,029</b>	<b>249,967</b>	<b>4,951</b>	<b>254,918</b>
<b>Net income/(expenditure)</b>		<b>71,456</b>	<b>(4,951)</b>	<b>66,505</b>	<b>(8,216)</b>	<b>(4,951)</b>	<b>(13,167)</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds</b>		<b>71,456</b>	<b>(4,951)</b>	<b>66,505</b>	<b>(8,216)</b>	<b>(4,951)</b>	<b>(13,167)</b>
Fund balances brought forward		48,498	9,488	57,986	56,714	14,439	71,153
<b>Fund balances carried forward</b>		<b>119,954</b>	<b>4,537</b>	<b>124,491</b>	<b>48,498</b>	<b>9,488</b>	<b>57,986</b>

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

All income and expenditure derive from continuing activities.

# SAFFRON WALDEN COMMUNITY YOUTH SPORTS CLUB

## BALANCE SHEET

AS AT 31 MAY 2025

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	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		12,203		25,305
<b>Current assets</b>					
Debtors	12		2,172		-
Cash at bank and in hand			<u>110,950</u>		<u>34,265</u>
			113,122		34,265
<b>Creditors: amounts falling due within one year</b>	13		<u>(834)</u>		<u>(1,584)</u>
Net current assets			112,288		32,681
<b>Net assets</b>			<u>124,491</u>		<u>57,986</u>
<b>Income funds</b>					
Restricted funds	14, 15		4,537		9,488
Unrestricted funds	14, 15		<u>119,954</u>		<u>48,498</u>
			<u>124,491</u>		<u>57,986</u>

The financial statements were approved by the Trustees on 26 March 2026

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A Dutton  
Trustee

# SAFFRON WALDEN COMMUNITY YOUTH SPORTS CLUB

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MAY 2025**

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### **1 Accounting policies**

#### **Charity information**

Saffron Walden Community Youth Sports Club is an unincorporated charity.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions imposed by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# SAFFRON WALDEN COMMUNITY YOUTH SPORTS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Plant and machinery	5 years straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. The company has no more complex financial instruments that require measurement at amortised cost using the effective interest method.

#### 1.10 Taxation

The charity is exempt from tax on its charitable activities.

# SAFFRON WALDEN COMMUNITY YOUTH SPORTS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

### 2 Donations and legacies

	2025			2024		
	Unrestricted funds £	Restricted funds £	Total £	Unrestricted funds £	Restricted funds £	Total £
Grants	260	-	260	1,600	-	1,600
Donations	1,451	-	1,451	-	-	-
Coaches kit contributions	-	-	-	527	-	527
	<u>1,711</u>	<u>-</u>	<u>1,711</u>	<u>2,127</u>	<u>-</u>	<u>2,127</u>

### 3 Charitable activities

	2025			2024		
	Unrestricted funds £	Restricted funds £	Total £	Unrestricted funds £	Restricted funds £	Total £
Player subscriptions	<u>284,374</u>	<u>-</u>	<u>284,374</u>	<u>211,315</u>	<u>-</u>	<u>211,315</u>

### 4 Other trading activities

	2025			2024		
	Unrestricted funds £	Restricted funds £	Total £	Unrestricted funds £	Restricted funds £	Total £
Sponsorship & advertising	17,028	-	17,028	1,800	-	1,800
3G pitch hire income	2,942	-	2,942	5,649	-	5,649
PSG	1,265	-	1,265	20,439	-	20,439
Kit sales	907	-	907	-	-	-
	<u>22,142</u>	<u>-</u>	<u>22,142</u>	<u>27,888</u>	<u>-</u>	<u>27,888</u>

### 5 Investment income

	2025			2024		
	Unrestricted funds £	Restricted funds £	Total £	Unrestricted funds £	Restricted funds £	Total £
Interest receivable	<u>1,307</u>	<u>-</u>	<u>1,307</u>	<u>421</u>	<u>-</u>	<u>421</u>

# SAFFRON WALDEN COMMUNITY YOUTH SPORTS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

### 6 Raising funds

	2025			2024		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	£	£	£	£	£	£
Depreciation	8,151	4,951	13,102	8,151	4,951	13,102
Kitchen & coffee machine supplies	1,895	-	1,895	4,439	-	4,439
Donations & gifts	-	-	-	360	-	360
Support costs (note 8)	1,925	-	1,925	5,161	-	5,161
	<u>11,971</u>	<u>4,951</u>	<u>16,922</u>	<u>18,111</u>	<u>4,951</u>	<u>23,062</u>

### 7 Charitable activities

	2025			2024		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	£	£	£	£	£	£
Premises & pitch expenses	40,566	-	40,566	60,236	-	60,236
FA affiliation & league fees	7,722	-	7,722	4,091	-	4,091
Training courses	5,622	-	5,622	5,553	-	5,553
Footballs & equipment	13,769	-	13,769	10,269	-	10,269
FA and league fines	1,493	-	1,493	1,259	-	1,259
Pitch hire	84,062	-	84,062	88,991	-	88,991
Trophies & medals	8,065	-	8,065	68	-	68
Kit purchases	32,981	-	32,981	25,116	-	25,116
Referee fees	13,490	-	13,490	15,236	-	15,236
Professional fees & 3G pitch costs	-	-	-	-	-	-
Subscription processing fees	1,017	-	1,017	394	-	394
Support costs (note 8)	17,320	-	17,320	20,643	-	20,643
	<u>226,107</u>	<u>-</u>	<u>226,107</u>	<u>231,856</u>	<u>-</u>	<u>231,856</u>

### 8 Support costs

	2025			2024		
	Support costs	Governance costs	Total	Support costs	Governance costs	Total
	£	£	£	£	£	£
Administration costs	5,495	-	5,495	12,447	-	12,447
IT & software costs	2,436	-	2,436	3,223	-	3,223
Insurance	633	-	633	2,375	-	2,375
DBS fees	-	1,220	1,220	-	570	570
Legal fees	-	-	-	2,724	-	2,724
Utility and admin costs	8,627	-	8,627	3,661	-	3,661
Independent examination	-	834	834	-	804	804
	<u>17,191</u>	<u>2,054</u>	<u>19,245</u>	<u>24,430</u>	<u>1,374</u>	<u>25,804</u>

#### Support cost allocation

	2025	2024
	£	£
Raising funds (note 6)	1,925	5,161
Charitable activities (note 7)	17,320	20,643
	<u>19,245</u>	<u>25,804</u>

Support costs are allocated to cost headings in proportion to the related income.

# SAFFRON WALDEN COMMUNITY YOUTH SPORTS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

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**9 Trustees**

There were no trustees' remuneration or other benefits during the current or preceding year.

**Trustees' expenses**

During the year, expenditure incurred on behalf of the charity by its Trustees amounting to £12,391 (2024: £3,661) were reimbursed to 1 (2024: 1) Trustees.

**10 Employees**

The charity had no employees during the current or preceding year.

**11 Tangible fixed assets**

	Plant and machinery £
<b>Cost</b>	
At 1 June 2024	65,511
Additions	-
At 31 May 2025	<u>65,511</u>
<b>Depreciation and impairment</b>	
At 1 June 2024	40,206
Depreciation charged in the year	13,102
At 31 May 2025	<u>53,308</u>
<b>Carrying amount</b>	
At 31 May 2025	<u>12,203</u>
At 31 May 2024	<u>25,305</u>

**12 Debtors**

	2025	2024
	£	£
Other debtors	<u>2,172</u>	<u>-</u>

**13 Creditors: amounts falling due within one year**

	2025	2024
	£	£
Accruals and deferred income	<u>834</u>	<u>1,584</u>

# SAFFRON WALDEN COMMUNITY YOUTH SPORTS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

### 14 Fund reconciliation

	Balance at 1 June 2024	Income	Expenditure	Transfers between funds	Balance at 31 May 2025
	£	£	£	£	£
<b>Restricted fund</b>					
Tractor and mowing equipment	9,488	-	(4,951)	-	4,537
<b>Unrestricted fund</b>	48,498	309,534	(238,078)	-	119,954
<b>Total</b>	<u>57,986</u>	<u>309,534</u>	<u>(243,029)</u>	<u>-</u>	<u>124,491</u>

The charity purchased a tractor and mowing equipment in 2020 with the help from a grant provided by the Football Foundation, to assist with the maintenance of the pitches at Herberts Farm. Resources expended in respect of this grant consists of the depreciation charged in the year on the assets acquired.

### 15 Analysis of net assets between funds

	Fixed assets	Net current assets	Total
	£	£	£
<b>Restricted fund</b>			
Tractor and mowing equipment	4,537	-	4,537
<b>Unrestricted fund</b>	7,666	112,288	119,954
<b>Total</b>	<u>12,203</u>	<u>112,288</u>	<u>124,491</u>