

**WITTON ALBION FOOTBALL CLUB LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022**

WITTON ALBION FOOTBALL CLUB LIMITED
UNAUDITED ACCOUNTS
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WITTON ALBION FOOTBALL CLUB LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2022

Directors	Anthony Worthington Reginald Hardingham Graham Wood Stephen Conneely Julian Jackson Alan Jackson
Company Number	00881890 (England and Wales)
Registered Office	U Lock IT Stadium Wincham Park, Chapel Street Wincham Cheshire CW9 6DA
Accountants	Litke Wood & Co Limited 105 Witton Street Northwich Cheshire CW9 5DR

WITTON ALBION FOOTBALL CLUB LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	4	690,575	690,193
Current assets			
Debtors	5	451	5,645
Cash at bank and in hand		8,095	31,343
		<u>8,546</u>	<u>36,988</u>
Creditors: amounts falling due within one year	6	(26,354)	(23,256)
Net current (liabilities)/assets		<u>(17,808)</u>	<u>13,732</u>
Total assets less current liabilities		672,767	703,925
Creditors: amounts falling due after more than one year	7	(52,591)	(52,613)
Net assets		<u>620,176</u>	<u>651,312</u>
Capital and reserves			
Called up share capital		300,000	300,000
Revaluation reserve		6,789	6,789
Profit and loss account		313,387	344,523
Shareholders' funds		<u>620,176</u>	<u>651,312</u>

For the year ending 30 June 2022 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 15 March 2023 and were signed on its behalf by

Anthony Worthington
Director

Company Registration No. 00881890

WITTON ALBION FOOTBALL CLUB LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

1 Statutory information

Witton Albion Football Club Limited is a private company, limited by shares, registered in England and Wales, registration number 00881890. The registered office is U Lock IT Stadium, Wincham Park, Chapel Street, Wincham, Cheshire, CW9 6DA.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. 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.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Land & buildings	1% straight line
Plant & machinery	20% reducing balance
Fixtures & fittings	20% reducing balance
Computer equipment	Straight line over three years

Inventories

Inventories have been valued at the lower of cost and estimated selling price less costs to complete and sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of manufacturing/completion.

Leased assets

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profit on a straight line basis over the lease term.

Assets held under finance leases and hire purchase contracts are capitalised and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability. The interest element of rental obligations is charged to the profit and loss account over the period of the lease at a constant proportion of the outstanding balance of capital repayments.

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NOTES TO THE ACCOUNTS
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Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

4 Tangible fixed assets	Land & buildings	Plant & machinery	Fixtures & fittings	Computer equipment	Total
	£	£	£	£	£
Cost or valuation	At cost	At cost	At cost	At cost	
At 1 July 2021	1,359,092	22,490	117,360	283	1,499,225
Additions	-	19,000	-	-	19,000
At 30 June 2022	1,359,092	41,490	117,360	283	1,518,225
Depreciation					
At 1 July 2021	674,660	21,567	112,617	188	809,032
Charge for the year	13,590	3,985	948	95	18,618
At 30 June 2022	688,250	25,552	113,565	283	827,650
Net book value					
At 30 June 2022	670,842	15,938	3,795	-	690,575
At 30 June 2021	684,432	923	4,743	95	690,193

5 Debtors	2022	2021
	£	£
Amounts falling due within one year		
VAT	358	-
Trade debtors	93	5,645
	451	5,645

6 Creditors: amounts falling due within one year	2022	2021
	£	£
Bank loans and overdrafts	11,963	12,766
VAT	-	1,713
Trade creditors	12,790	7,288
Taxes and social security	765	942
Other creditors	836	547
	26,354	23,256

7 Creditors: amounts falling due after more than one year	2022	2021
	£	£
Bank loans	37,413	39,550
Other creditors	10,963	13,063
Loans from directors	4,215	-
	52,591	52,613

WITTON ALBION FOOTBALL CLUB LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

8 Controlling party

In the opinion of the Directors there is no controlling party.

9 Average number of employees

During the year the average number of employees was 20 (2021: 20).

