

**Report of the Directors and
Financial Statements
for the Year Ended 31 December 2020
for
The Football Supporters' Association
Limited**

**The Football Supporters' Association
Limited**

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for the year ended 31 December 2020**

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**The Football Supporters' Association
Limited**

**Company Information
for the year ended 31 December 2020**

DIRECTORS:

T J Greatrex
Dr M J Clarke
T W Hillyer
P A Daykin
R M Ellis
K L Green
M O'Hara
C A Paouros
D J Pennington
A M Simcock

SECRETARY:

R Irving

REGISTERED OFFICE:

1 Ashmore Terrace
Stockton Road
Sunderland
Tyne & Wear
SR2 7DE

REGISTERED NUMBER:

11660866 (England and Wales)

SENIOR STATUTORY AUDITOR: David Cook - FCCA

AUDITORS:

TTR Barnes Limited
Chartered Accountants and Statutory Auditors
3-5 Grange Terrace
Stockton Road
Sunderland
Tyne & Wear
SR2 7DG

**The Football Supporters' Association
Limited**

**Report of the Directors
for the year ended 31 December 2020**

The directors present their report with the financial statements of the company for the year ended 31 December 2020.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of offering support, advice and information to groups of supporters who wish to play a responsible part in the life of the clubs they support.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 January 2020 to the date of this report.

T J Greatrex
Dr M J Clarke
T W Hillyer
P A Daykin
R M Ellis
K L Green
M O'Hara
C A Paouros
D J Pennington
A M Simcock

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 profit or loss 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, TTR Barnes Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

**The Football Supporters' Association
Limited**

**Report of the Directors
for the year ended 31 December 2020**

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:

Dr M J Clarke - Director

28 September 2021

**Report of the Independent Auditors to the Members of
The Football Supporters' Association
Limited**

Opinion

We have audited the financial statements of The Football Supporters' Association Limited (the 'company') for the year ended 31 December 2020 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 31 December 2020 and of its profit 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
The Football Supporters' Association
Limited**

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.

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:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity and determined that the most significant are those that relate laws and regulations relating to the Coronavirus Jobs Retention Scheme.

We assessed the risks of material misstatement in respect of fraud as follows:

- Enquired to management and those charged with governance. These were corroborated by reviewing board minutes and correspondence with HMRC and Companies House. No contradictory evidence was found.
- Used analytical procedures to identify any unusual or unexpected relationships. A reasoning was identified for every unusual or unexpected relationship.

We considered the risk of fraud through management override and, in response, we incorporated testing of manual journal entries throughout the year into our audit approach.

Based on the results of our risk assessment we designed our audit procedures to identify and to address material misstatements in relation to fraud.

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. This description forms part of our Report of the Auditors.

**Report of the Independent Auditors to the Members of
The Football Supporters' Association
Limited**

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.

David Cook - FCCA (Senior Statutory Auditor)
for and on behalf of TTR Barnes Limited
Chartered Accountants and Statutory Auditors
3-5 Grange Terrace
Stockton Road
Sunderland
Tyne & Wear
SR2 7DG

29 September 2021

**The Football Supporters' Association
Limited**

**Statement of Income and
Retained Earnings
for the year ended 31 December 2020**

	Notes	Year ended 31/12/20 £	Period 5/11/18 to 31/12/19 £
TURNOVER		375	206,181
Administrative expenses		826,055	1,045,281
		(825,680)	(839,100)
Other operating income		834,618	840,042
OPERATING PROFIT	4	8,938	942
Interest receivable and similar income		341	304
PROFIT BEFORE TAXATION		9,279	1,246
Tax on profit	5	65	-
PROFIT FOR THE FINANCIAL YEAR		9,214	1,246
Retained earnings at beginning of year		302,907	301,661
RETAINED EARNINGS AT END OF YEAR		<u>312,121</u>	<u>302,907</u>

The notes form part of these financial statements

**The Football Supporters' Association
Limited (Registered number: 11660866)**

**Balance Sheet
31 December 2020**

		2020		2019	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible assets	6		9,840		12,590
Tangible assets	7		6,125		3,765
			15,965		16,355
CURRENT ASSETS					
Debtors	8	16,197		176,439	
Cash at bank		344,659		238,408	
		360,856		414,847	
CREDITORS					
Amounts falling due within one year	9	64,700		128,295	
NET CURRENT ASSETS			296,156		286,552
TOTAL ASSETS LESS CURRENT LIABILITIES			312,121		302,907
RESERVES					
Retained earnings			312,121		302,907
			312,121		302,907

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 28 September 2021 and were signed on its behalf by:

Dr M J Clarke - Director

**The Football Supporters' Association
Limited**

**Notes to the Financial Statements
for the year ended 31 December 2020**

1. STATUTORY INFORMATION

The Football Supporters' 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.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Development costs are being amortised evenly over their estimated useful life of five years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 16 (2019 - 16).

**The Football Supporters' Association
Limited**

**Notes to the Financial Statements - continued
for the year ended 31 December 2020**

4. OPERATING PROFIT

The operating profit is stated after charging:

	Year ended 31/12/20 £	Period 5/11/18 to 31/12/19 £
Depreciation - owned assets	755	581
Development costs amortisation	2,750	1,160
	<u> </u>	<u> </u>

5. TAXATION

Analysis of the tax charge

The tax charge on the profit for the year was as follows:

	Year ended 31/12/20 £	Period 5/11/18 to 31/12/19 £
Current tax:		
UK corporation tax	65	-
	<u> </u>	<u> </u>
Tax on profit	65	-
	<u> </u>	<u> </u>

6. INTANGIBLE FIXED ASSETS

	Development costs £
COST	
At 1 January 2020 and 31 December 2020	13,750
	<u> </u>
AMORTISATION	
At 1 January 2020	1,160
Amortisation for year	2,750
	<u> </u>
At 31 December 2020	3,910
	<u> </u>
NET BOOK VALUE	
At 31 December 2020	9,840
	<u> </u>
At 31 December 2019	12,590
	<u> </u>

**The Football Supporters' Association
Limited**

**Notes to the Financial Statements - continued
for the year ended 31 December 2020**

7. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 January 2020	4,346
Additions	<u>3,115</u>
At 31 December 2020	<u>7,461</u>
DEPRECIATION	
At 1 January 2020	581
Charge for year	<u>755</u>
At 31 December 2020	<u>1,336</u>
NET BOOK VALUE	
At 31 December 2020	<u><u>6,125</u></u>
At 31 December 2019	<u><u>3,765</u></u>

8. DEBTORS

	2020 £	2019 £
Amounts falling due within one year:		
Trade debtors	-	3,600
Other debtors	<u>11,197</u>	<u>172,839</u>
	<u><u>11,197</u></u>	<u><u>176,439</u></u>
Amounts falling due after more than one year:		
Other debtors	<u>5,000</u>	<u>-</u>
Aggregate amounts	<u><u>16,197</u></u>	<u><u>176,439</u></u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	1,092	3,895
Taxation and social security	3,976	20,508
Other creditors	<u>59,632</u>	<u>103,892</u>
	<u><u>64,700</u></u>	<u><u>128,295</u></u>

**The Football Supporters' Association
Limited**

**Detailed Profit and Loss Account
for the year ended 31 December 2020**

	Year ended 31/12/20		Period 5/11/18 to 31/12/19	
	£	£	£	£
Commercial income		375		206,181
Other income				
Sundry receipts	23,804		22,056	
Donations received	2,989		5,373	
Grants receivable	796,401		812,613	
Government grants	11,424		-	
Deposit account interest	341		304	
	834,959		840,346	
		835,334		1,046,527
Expenditure				
Rent	34,100		40,991	
Rates and water	1,565		1,966	
Insurance	2,376		3,801	
Light and heat	640		916	
Staff benefits	4,967		3,876	
Wages	548,697		570,681	
Social security	49,879		51,856	
Pensions	52,705		45,697	
Telephone	2,681		4,687	
Post and stationery	247		16,294	
Advertising	1,820		7,892	
Computer software& maintenance	11,385		21,216	
Website expenses	15,595		8,247	
Travel / accommodation (including international fans embassies)	19,037		127,550	
Campaigns and projects	41,610		10,076	
FSF Awards (Net)	13,520		55,983	
Sundry expenses	9,199		7,531	
Accountancy	7,640		6,086	
Legal and professional fees	4,632		56,921	
Foreign exchange losses	-		336	
	822,295		1,042,603	
		13,039		3,924
Finance costs				
Bank charges		255		937
		12,784		2,987
Depreciation				
Computer software	2,750		1,160	
Computer equipment	755		581	
	3,505		1,741	
NET PROFIT		9,279		1,246

This page does not form part of the statutory financial statements