

Registered number: 7768

**CLAPTON COMMUNITY FOOTBALL CLUB LIMITED
REPORT OF THE GENERAL ORGANISING COMMITTEE AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

Clapton Community Football Club Limited
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Clapton Community Football Club Limited
Society Information
For The Year Ended 30 June 2025

**General Organising
Committee**

Elizabeth Atoyebi
Richard Prescod
Craig Foster
Lisa Sharp
Thomas Marsland
Bernard Vere
Andrea Davies
James Dudley-Hart
Steven Turkington
Thomas Seropian
Andrew Mackenzie
Eleanor Mulligan
Amy Louth
Eleanor Guedalla
Paul Howell
Sharon Leslie
Garry Strutt
Cameron Ball
Archbold Mboto
Cameron Ball
Tristin Manetta
Mark Small
David Gigg
Robin Philpott
Scott Lockwood

Society Number

7768

Registered Office

The Old Spotted Dog Ground
Rear of 212 Upton Lane
London
E7 9NP

Accountants

Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Clapton Community Football Club Limited
Society No. 7768
Report of the General Organising Committee
For The Year Ended 30 June 2025

The General Organising Committee present their report and the financial statements for the year ended 30 June 2025.

General Organising Committee

The General Organising Committee who held office during the year were as follows:

Elizabeth Atoyebi

Richard Prescod

Craig Foster

Lisa Sharp

Thomas Marsland Resigned 12/02/2025

Bernard Vere Resigned 12/02/2025

Andrea Davies

James Dudley-Hart Resigned 12/02/2025

Steven Turkington

Thomas Seropian Resigned 12/02/2025

Andrew Mackenzie

Eleanor Mulligan Resigned 12/02/2025

Amy Louth

Eleanor Guedalla

Paul Howell

Sharon Leslie Resigned 12/02/2025

Garry Strutt

Cameron Ball

Archbold Mboto Appointed 12/02/2025 Resigned 15/12/2025

Cameron Ball Resigned 12/02/2025

Tristin Manetta Appointed 12/02/2025

Mark Small Appointed 12/02/2025

David Gigg Appointed 12/02/2025

Robin Philpott Appointed 12/02/2025

Clapton Community Football Club Limited

**Report of the General Organising Committee
For The Year Ended 30 June 2025**

Statement of General Organising Committee's Responsibilities

The General Organising Committee are responsible for preparing the Report of the General Organising Committee and the financial statements in accordance with applicable law and regulations.

Society law requires the General Organising Committee to prepare financial statements for each financial year. Under that law the General Organising Committee have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under Society law the General Organising Committee 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 Society and of the profit or loss of the Society for that period. In preparing the financial statements the General Organising Committee are required to:

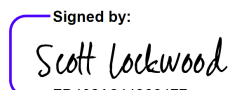
- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Society will continue in business.

The General Organising Committee are responsible for keeping adequate accounting records that are sufficient to show and explain the Society's transactions and disclose with reasonable accuracy at any time the financial position of the Society and enable them to ensure that the financial statements comply with the Co-operative and Community Benefit Societies Act 2014. They are also responsible for safeguarding the assets of the Society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The General Organising Committee are responsible for the maintenance and integrity of the corporate and financial information included on the Society's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the General Organising Committee

Signed by:



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Scott Lockwood

Date

07/01/2026

**Clapton Community Football Club Limited
Society No. 7768**

**Independent reporting accountant's report to the General Organising Committee on the
unaudited accounts
For The Year Ended 30 June 2025**

We report on the accounts for the year ended 30 June 2025 set out on pages 5 to 10.

Respective responsibilities of the committee of management and the independent reporting accountant

The society's General Organising Committee is responsible for the preparation of the accounts, and they consider that the society is exempt from an audit. It is our responsibility to carry out procedures designed to enable us to report our opinion.

Basis of opinion

Our procedures consisted of comparing the accounts with the books of account kept by the society and making such limited enquiries of the officers of the society as we considered necessary for the purpose of this report. These procedures provide the only assurance expressed in our opinion.

Opinion

In our opinion:

- the revenue account and balance sheet for year ended 30 June 2025 are in agreement with the books of account kept by the society under section 75 of the Co-operative and Community Benefit Societies Act 2014;
- having regard only to, and on the basis of the information contained in the books of account, the revenue account and balance sheet for the year ended 30 June 2025 comply with the requirements of the Co-operative and Community Benefit Societies Act 2014; and
- the society met the financial criteria enabling it to disapply the requirement to have an audit of the accounts for the year specified in section 84 of the Co-operative and Community Benefit Societies Act 2014.

Signed by:

Patrick Morello

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Signed

Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Date 06/01/2026

Clapton Community Football Club Limited
Revenue Account
For The Year Ended 30 June 2025

	Notes	2025 £	2024 £
TURNOVER		239,024	228,069
Cost of sales		(68,437)	(72,000)
GROSS PROFIT		170,587	156,069
Administrative expenses		(121,085)	(112,469)
OPERATING PROFIT		49,502	43,600
Interest payable and similar charges		(20,434)	(96,783)
PROFIT/(LOSS) BEFORE TAXATION		29,068	(53,183)
Tax on Profit/(loss)		(3,455)	-
 PROFIT/(LOSS) AFTER TAXATION BEING PROFIT/(LOSS) FOR THE FINANCIAL YEAR		 25,613	 (53,183)

The notes on pages 8 to 10 form part of these financial statements.

Clapton Community Football Club Limited
Balance Sheet
As At 30 June 2025

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		516,085		521,447
			516,085		521,447
CURRENT ASSETS					
Stocks	5	1,000		712	
Debtors	6	-		2,086	
Cash at bank and in hand		54,609		27,144	
		55,609		29,942	
Creditors: Amounts Falling Due Within One Year	7	(35,886)		(22,021)	
NET CURRENT ASSETS (LIABILITIES)			19,723		7,921
TOTAL ASSETS LESS CURRENT LIABILITIES			535,808		529,368
Creditors: Amounts Falling Due After More Than One Year	8		(272,015)		(291,034)
NET ASSETS			263,793		238,334
CAPITAL AND RESERVES					
Members' shares	9		1,443		1,597
Revaluation reserve	10		138,640		138,640
Revenue Account			123,710		98,097
SHAREHOLDERS' FUNDS			263,793		238,334

The notes on pages 8 to 10 form part of these financial statements.

For the year ending 30 June 2025 the society was entitled to disapply the requirement to have its financial statements for the financial year audited. The members passed a resolution in general meeting to disapply the audit requirement, as required by S84(2) Co-operative and Community Benefit Societies Act 2014.

The General Organising Committee members acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Signed by:

FD402A244366477...

Scott Lockwood

Scott Lockwood, Treasurer

Signed by:

713F287ED2774F2...

Craig Foster

Craig Foster, Secretary

Signed by:

6E6D5D3050A6446...

Richard Prescod

Richard Prescod, General Organising Committee member

07/01/2026

Date

Clapton Community Football Club Limited
Statement of Changes in Equity
For The Year Ended 30 June 2025

	Share Capital	Revaluation reserve	Revenue Account	Total
	£	£	£	£
As at 1 July 2023	1,573	138,640	151,280	291,493
Loss for the year and total comprehensive income	-	-	(53,183)	(53,183)
New shares issued to members	24	-	-	24
As at 30 June 2024 and 1 July 2024	1,597	138,640	98,097	238,334
Profit for the year and total comprehensive income	-	-	25,613	25,613
New shares issued to members	362	-	-	362
Members' shares cancelled	(516)	-	-	(516)
As at 30 June 2025	1,443	138,640	123,710	263,793

The shares of the Society have a nominal value of £1 each and may not be transferred. Shares do not carry any right to interest, dividend or bonus.

Every member of the Society must hold one ordinary share which may not be transferred or withdrawn. No member may hold more than one ordinary share individually or jointly. On cessation of membership, the share registered to that member is cancelled and the amount originally subscribed is transferred to the Society.

Clapton Community Football Club Limited
Notes to the Financial Statements
For The Year Ended 30 June 2025

1. General Information

Clapton Community Football Club is a private Society, limited by shares, incorporated in England & Wales, registered number 7768. The registered office is The Old Spotted Dog Ground, Rear of 212 Upton Lane, London, E7 9NP.

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 Co-operative and Community Benefit Societies Act 2014.

2.2. Significant judgements and estimations

The General Organising Committee members have complied with accounting standards and applicable legislation to the extent necessary to give a true and fair view.

The society has chosen to use the option in Section 24 of FRS102 to use the accruals method for accounting for government grants. According to Section PBE34.67 of FRS102, it is not permitted for a public benefit entity to use the accruals model for a non-government grant or donation.

The General Organising Committee members have made no further key judgments which have a significant effect on the accounts.

2.3. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover represents monies received (excluding value added tax) from match day income, merchandise sales, subscriptions and other related activities.

2.4. Tangible Fixed Assets and Depreciation

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

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 credited or charged to profit or loss.

No depreciation has been charged on the leasehold land and buildings as the General Organising Committee believe that the fair value of the land and buildings exceeds the carrying value

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 bases:

Plant & Machinery	5 years
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2.5. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Clapton Community Football Club Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2025

2.6. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Society's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the, reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

3. Average Number of Employees

Average number of employees, including directors, during the year was: NIL (2024: NIL)

4. Tangible Assets

	Land & Property Leasehold	Plant & Machinery	Total
	£	£	£
Cost			
As at 1 July 2024	500,000	26,809	526,809
As at 30 June 2025	500,000	26,809	526,809
Depreciation			
As at 1 July 2024	-	5,362	5,362
Provided during the period	-	5,362	5,362
As at 30 June 2025	-	10,724	10,724
Net Book Value			
As at 30 June 2025	500,000	16,085	516,085
As at 1 July 2024	500,000	21,447	521,447

5. Stocks	2025	2024
	£	£
Stock	1,000	712

Clapton Community Football Club Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2025

6. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	-	2,086

7. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	1,752	1,857
Bank loans and overdrafts	14,876	13,742
Other creditors	13,526	6,422
Taxation and social security	5,732	-
	<u>35,886</u>	<u>22,021</u>

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

	2025	2024
	£	£
Bank loans	263,964	278,957
Other creditors	8,051	12,077
	<u>272,015</u>	<u>291,034</u>

9. Share Capital

	2025	2024
	£	£
Members' shares	<u>1,443</u>	<u>1,597</u>

10. Reserves

	Revaluation Reserve
	£
As at 1 July 2024	<u>138,640</u>
As at 30 June 2025	<u>138,640</u>

Clapton Community Football Club Limited
Detailed Revenue Account
For The Year Ended 30 June 2025

	2025		2024	
	£	£	£	£
TURNOVER				
Merchandise Sales		107,384		108,205
Match day donations		55,926		41,131
Non-match Day Donations		43,074		25,996
Restricted Grants		9,626		31,178
Other Income		776		177
Membership Fees		18,475		18,812
Cup Income		3,763		2,570
		<u>239,024</u>		<u>228,069</u>
COST OF SALES				
Merch Committee	<u>68,437</u>		<u>72,000</u>	
		<u>(68,437)</u>		<u>(72,000)</u>
GROSS PROFIT		<u>170,587</u>		<u>156,069</u>
Administrative Expenses				
Communications Committee	2,218		2,316	
Community & Outreach Committee	10,376		1,852	
Finance Committee	1,880		1,555	
General Organising Committee	7,904		4,408	
Transfer to OSDT- Grounds Maintenance	-		24,053	
Matchday Committee	3,846		10,257	
Membership Committee	741		3,892	
Men's development team	3,441		2,431	
Men's First Team Committee	19,964		16,343	
Open Access	10,736		9,587	
Over 35s	8,129		-	
Women's Teams Committee	27,039		14,906	
Youth Training	13,900		11,368	
Welfare Committee	-		64	
Football Operations Committee	5,179		4,075	
International Committee	28		-	
Community Outreach	342		-	
Depreciation of plant and machinery	<u>5,362</u>		<u>5,362</u>	
		<u>(121,085)</u>		<u>(112,469)</u>
OPERATING PROFIT		49,502		43,600

...CONTINUED

Clapton Community Football Club Limited
Detailed Revenue Account (continued)
For The Year Ended 30 June 2025

Interest payable and similar charges

Interest payable on other loans	20,434	5,166	
Impairment charge on loan	-	91,617	
	<u>(20,434)</u>		<u>(96,783)</u>
PROFIT/(LOSS) BEFORE TAXATION	<u>29,068</u>		<u>(53,183)</u>
Tax on Profit/(loss)			
Corporation tax charge	3,455	-	
	<u>(3,455)</u>		<u>-</u>
PROFIT/(LOSS) AFTER TAXATION BEING PROFIT/(LOSS) FOR THE FINANCIAL YEAR	<u>25,613</u>		<u>(53,183)</u>
	<u><u>25,613</u></u>		<u><u>(53,183)</u></u>