

Co-operative and Community Benefit Societies Act 2014: Registered number 30988R

LEWES COMMUNITY FOOTBALL CLUB LIMITED

**ANNUAL REPORT AND CONSOLIDATED
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MAY 2021

LEWES COMMUNITY FOOTBALL CLUB LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	S Antiss E Briggs C D Dobres K M Dobres S N Fuller J S Peel C Rafferty E J Ramsden T J Wells
Secretary	B Desai
Registration number	30988R
Registered office & principal address	The Dripping Pan Mountfield Road Lewes East Sussex BN7 2XA
Auditors	TC Group The Courtyard Shoreham Road Upper Beeding Steyning West Sussex BN44 3TN

LEWES COMMUNITY FOOTBALL CLUB LIMITED

CONTENTS

	Page
Report of the Directors	1 – 2
Report of the Independent Auditors	3 – 4
Consolidated Profit and Loss Account	5
Profit and Loss Account	6
Consolidated Balance Sheet	7
Balance Sheet	8
Statement of Changes in Equity	9
Notes to the Financial Statements	10 - 16

LEWES COMMUNITY FOOTBALL CLUB LIMITED

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MAY 2021

The directors present their report and the consolidated financial statements for the year ended 31 May 2021.

Principal activity

Lewes Community Football Club Limited exists in order to carry on business for the social, economic and environmental benefit of the community it is established to serve.

This activity has continued since the reporting date.

Directors of the company

The directors shown below have held office during the whole of the period from 1 June 2019 to the date of this report.

E Briggs
C D Dobres
S N Fuller
J S Peel
E J Ramsden
K M Dobres
C Rafferty
S Antiss – appointed 23/08/21
T J Wells – appointed 29/10/20
M Bowie Krige – resigned 29/10/20
S J Keegan – resigned 19/04/21
G Orme – resigned 17/05/21
J M Ruben – resigned 29/10/20
R J Warner – resigned 17/05/21

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. 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 the 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;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 Co-operative and Community Benefit Societies Act 2014. 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.

LEWES COMMUNITY FOOTBALL CLUB LIMITED

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MAY 2021

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

Statement as to disclosure of information to auditors

So far as the directors are aware, there is no relevant audit information of which the group's auditor are unaware, and each director has taken all the steps they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that the group's auditors are aware of that information.

Approved by the board on

Signed on behalf of the board

.....
S N Fuller
Director

.....
E J Ramsden
Director

.....
B Desai
Company secretary

LEWES COMMUNITY FOOTBALL CLUB LIMITED

REPORT OF THE INDEPENDENT AUDITORS

TO THE MEMBERS OF LEWES COMMUNITY FOOTBALL CLUB LIMITED

Opinion

We have audited the financial statements of Lewes Community Football Club Limited for the year ended 31 May 2021 on pages 5 to 16. 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 group and society's affairs as at 31 May 2021 and of its incoming resources and application of resources, including its income and expenditure, 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 Co-operative and Community Benefit Societies Act 2014.

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 Society 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 the provisions available for small entities, 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 directors use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's and parent company'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 other information comprises the information included in the directors' 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, 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 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.

LEWES COMMUNITY FOOTBALL CLUB LIMITED

REPORT OF THE INDEPENDENT AUDITORS

TO THE MEMBERS OF LEWES COMMUNITY FOOTBALL CLUB LIMITED

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Co-operative and Community Benefit Societies Act 2014 requires us to report to you if, in our opinion:

- a satisfactory system of control over transactions has not been maintained; or
- the society has not kept proper accounting records; or
- the financial statements are not in agreement with the books of account; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the Board

As explained more fully in the directors responsibilities statement set out on page 3, 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 trustees 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 directors are responsible for assessing the societies 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 group or society or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the society, in accordance with Section 87 of the Co-operative and Community Benefit Societies Act 2014. Our audit work has been undertaken so that we might state to the society 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 society for our audit work, for this report, or for the opinions we have formed.

Mark Cummins FCCA (Senior Statutory Auditor)

For and on behalf of

TC Group
Statutory Auditors

Date:
Office: Steyning, West Sussex

LEWES COMMUNITY FOOTBALL CLUB LIMITED
CONSOLIDATED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MAY 2021

	Notes	2021 £	2020 £
TURNOVER		652,212	611,205
Cost of sales		(305,417)	(368,366)
GROSS PROFIT		346,795	242,839
Administrative expenses		(498,167)	(385,040)
Other operating income		249,027	118,465
GROUP OPERATING PROFIT / (LOSS)	3	97,655	(23,736)
Interest payable and similar charges		(5,806)	(5,518)
Loans written off		-	175,599
PROFIT / (LOSS) BEFORE TAXATION		91,849	146,345
Tax on profit / (loss)		-	-
PROFIT / (LOSS) FOR THE FINANCIAL YEAR		91,849	146,345
OTHER COMPREHENSIVE INCOME		-	-
TOTAL COMPREHENSIVE PROFIT / (LOSS) FOR THE YEAR	11	91,849	146,345

LEWES COMMUNITY FOOTBALL CLUB LIMITED
PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MAY 2021

	2021	2020
	£	£
TURNOVER		
Membership subscriptions	63,701	44,811
Pitch hire	25,981	28,940
Donations	14,850	10,000
Directors' loans written off	-	6,000
	<hr/>	<hr/>
GROSS PROFIT	104,532	89,751
Administrative expenses	(24,552)	(38,276)
Other operating income - grants	698	7,500
	<hr/>	<hr/>
OPERATING PROFIT	80,678	58,975
Donations to Lewes 2000 FC Limited	(40,214)	(74,178)
	<hr/>	<hr/>
PROFIT / (LOSS) FOR THE FINANCIAL YEAR	40,464	(15,203)
OTHER COMPREHENSIVE INCOME	-	-
	<hr/>	<hr/>
TOTAL COMPREHENSIVE (LOSS) / PROFIT FOR THE YEAR	40,464	(15,203)
	<hr/> <hr/>	<hr/> <hr/>

LEWES COMMUNITY FOOTBALL CLUB LIMITED
CONSOLIDATED BALANCE SHEET
AS AT 31 MAY 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	5		761,697		812,608
Current assets					
Stock		9,637		-	
Debtors	7	16,513		39,386	
Cash at bank and in hand		103,250		2,483	
		<u>129,400</u>		<u>41,869</u>	
Creditors: amounts falling due within one year	8	<u>(100,581)</u>		<u>(101,100)</u>	
Net current liabilities			<u>28,819</u>		<u>(59,231)</u>
Total assets less current liabilities			<u>790,516</u>		<u>753,377</u>
Creditors: amounts falling due after more than one year	9		<u>(751,545)</u>		<u>(806,440)</u>
Net liabilities			<u>38,971</u>		<u>(53,063)</u>
Capital and reserves					
Called up share capital	10		1,731		1,546
Retained earnings	11		37,240		(54,609)
Total equity			<u>38,971</u>		<u>(53,063)</u>

The accounts were approved by the Board on and signed on its behalf by:

.....
S N Fuller
Director

.....
E J Ramsden
Director

.....
B Desai
Company secretary

Registration No. 30988R

LEWES COMMUNITY FOOTBALL CLUB LIMITED
BALANCE SHEET
AS AT 31 MAY 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	5		557,426		624,453
Investments	6		101		101
			<u>557,527</u>		<u>624,554</u>
Current assets					
Debtors	7	2,988		17,553	
Cash at bank and in hand		65,370		39	
			<u>68,358</u>		<u>17,592</u>
Creditors: amounts falling due within one year	8	(43,267)		(61,731)	
Net current assets / (liabilities)			<u>25,091</u>		<u>(44,139)</u>
Total assets less current liabilities			<u>582,618</u>		<u>580,415</u>
Creditors: Amounts falling due after more than one year	9		(656,479)		(694,925)
Net (liabilities)/assets			<u>(73,861)</u>		<u>(114,510)</u>
Capital and reserves					
Called up share capital	10		1,731		1,546
Retained earnings	11		(75,592)		(116,056)
Total equity			<u>(73,861)</u>		<u>(114,510)</u>

The accounts were approved by the Board on and signed on its behalf by:

.....
S N Fuller
Director

.....
E J Ramsden
Director

.....
B Desai
Company secretary

Registration No. 30988R

LEWES COMMUNITY FOOTBALL CLUB LIMITED
STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 31 MAY 2021

Group	Called up share capital £	Retained earnings £	Total equity £
Balance at 1st June 2019	1,394	(200,954)	(199,560)
Changes in equity			
Issue of share capital	152	-	152
Total comprehensive income	-	146,345	146,345
Balance at 31st May 2020	1,546	(54,609)	(53,063)
Changes in equity			
Issue of share capital	185	-	185
Total comprehensive income	-	91,849	91,849
Balance at 31st May 2021	1,731	37,240	38,971
Company	Called up share capital £	Retained earnings £	Total equity £
Balance at 1st June 2019	1,394	(100,853)	(99,459)
Changes in equity			
Issue of share capital	152	-	152
Total comprehensive income	-	(15,203)	(15,203)
Balance at 31st May 2020	1,546	(116,056)	(114,510)
Changes in equity			
Issue of share capital	185	-	185
Total comprehensive income	-	40,464	40,464
Balance at 31st May 2021	1,731	(75,592)	(73,861)

LEWES COMMUNITY FOOTBALL CLUB LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2021

1 Statutory Information

Lewes Community Football Club Limited is incorporated under the Co-operative and Community Benefit Societies Act 2014 with registration number 30988R.

2 Accounting policies

2.1 Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

2.2 Basis of consolidation

The financial statements consolidate the results of the company and its wholly owned subsidiary companies, Lewes 2000 F.C. Limited and Lewes FC Women Limited. The subsidiary companies produce results for the year co-terminus with the parent company.

2.3 Going concern

The financial statements have been prepared on a going concern basis. This assumes that the group will continue to be able to generate sufficient financial support to fund the operations of the football club. The directors have indicated that they have no reason to believe this support will not continue for the foreseeable future, including additional support which may be required due to the COVID-19 pandemic. Some of the directors have also agreed to continue to support the company for the foreseeable future.

2.4 Turnover

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

2.5 Government grants

Grants are credited to deferred revenue. Grants towards capital expenditure are released to the profit and loss account over the expected useful life of the assets. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

2.6 Taxation

No liability to UK corporation tax arose on ordinary activities for the year ended 31 May 2020 nor for the year ended 31 May 2019. Tax is recognised in the Income Statement, 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.

2.7 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.

LEWES COMMUNITY FOOTBALL CLUB LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2020

2 Accounting Policies **(continued)**

2.8 Tangible fixed assets and depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset category	Annual rate
Leasehold property	10% for wearable areas and 20% straight line for fittings
3G Pitch	5% straight line
Plant and machinery	4% straight line
Motor vehicles	25% reducing balance

2.9 Fixed asset investments

Fixed asset investments are stated at cost less provision for diminution in value.

2.10 Hire purchase and leasing

Rentals payable under operating leases are charged to the profit and loss account over a straight line basis over the lease term.

2.11 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 Operating loss for the year

This is stated after:

	2021	2020
	£	£
Operating leases	5,500	5,500
Depreciation	103,950	101,417
Government grants receivable	204,515	63,260
Auditor's remuneration	3,500	3,500
	=====	=====

4 Employee information

	Group		Company	
	2021	2020	2021	2020
	Number	Number	Number	Number
Average number of employees	47	45	-	-
	=====	=====	=====	=====
	£	£	£	£
Staff costs were as follows:				
Wages and salaries including social security costs and other pension costs	437,658	431,136	-	-
	=====	=====	=====	=====
	437,658	431,136	-	-

LEWES COMMUNITY FOOTBALL CLUB LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2021

5 Tangible fixed assets

Group

	Short leasehold land and buildings £	Plant and machinery £	Motor vehicles £	Community 3G facility £	Total £
Cost					
At 1 June 2020	608,481	87,253	10,700	959,853	1,666,287
Additions	53,039	-	-	-	53,039
As at 31 May 2021	661,520	87,253	10,700	959,853	1,719,326
Depreciation					
At 1 June 2020	474,068	34,939	9,272	335,400	853,679
Charge for the year	33,076	3,490	357	67,027	103,950
At 31 May 2021	507,144	38,429	9,629	402,427	957,629
Net book value					
At 31 May 2021	154,376	48,824	1,071	557,426	761,697
At 31 May 2020	134,413	52,314	1,428	624,453	812,608

Company

	Community 3G facility £	Total £
Cost		
At 1 June 2020	959,853	959,853
Additions	-	-
At 31 May 2021	959,853	959,853
Depreciation		
At 1 June 2020	335,400	335,400
Charge for the year	67,027	67,027
At 31 May 2021	402,427	402,427
Net book value		
At 31 May 2021	557,426	557,426
At 31 May 2020	624,453	624,453

There is a legal charge over the over the land of the 3G facility – see note 9 for further details.

LEWES COMMUNITY FOOTBALL CLUB LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2021

6 Fixed assets investments

Company

Shares in group undertakings and participating interests

	Subsidiary undertakings £	Total £
Cost		
At 1 June 2020 and 31 May 2021	101	101
Net book value		
At 31 May 2021		
At 31 May 2020	101	101

Details of undertakings

Details of the investments in which the group holds 20% or more of the nominal value of any class of share capital are as follows:

Subsidiary undertaking	Country of incorporation	Holding	Proportion of shares held	Principal activity
Lewes 2000 F.C. Limited	England and Wales	Ordinary shares	100%	Football club
			2021	2020
			£	£
Aggregate capital and reserves			112,883	61,463
Profit/(Loss) for the year			51,420	161,777
			<u> </u>	<u> </u>
Lewes FC Women Limited	England and Wales	Ordinary shares	100%	Football club
			2021	2020
			£	£
Aggregate capital and reserves			50	85
Profit/(Loss) for the year			(35)	(229)
			<u> </u>	<u> </u>

7 Debtors

	Group		Company	
	2021	2020	2021	2020
	£	£	£	£
Trade debtors	3,988	27,886	2,988	10,053
Other debtors	8,525	7,500	-	7,500
Prepayments and accrued income	4,000	4,000	-	-
	<u>16,513</u>	<u>39,386</u>	<u>2,988</u>	<u>17,553</u>

LEWES COMMUNITY FOOTBALL CLUB LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2021

8 Creditors: amounts falling due within one year

	Group		Company	
	2021	2020	2021	2020
	£	£	£	£
Trade creditors	22,097	8,585	-	1,377
Other loans	-	4,602	-	-
Other taxes and social security	3,281	6,829	521	864
Other creditors	32,557	100	100	100
Accruals and deferred income	42,646	80,984	42,646	59,390
	<u>100,581</u>	<u>101,100</u>	<u>43,267</u>	<u>61,731</u>

9 Creditors: amounts falling due after more than one year

	Group		Company	
	2021	2020	2021	2020
	£	£	£	£
Capital funding shares	156,692	156,692	156,692	156,692
Other loans	45,090	47,315	-	-
Accruals and deferred income	549,763	602,433	499,787	538,233
	<u>751,545</u>	<u>806,440</u>	<u>656,479</u>	<u>694,925</u>

	Group		Company	
	2021	2020	2021	2020
	£	£	£	£
Loan maturity analysis				
Due in one year or less	2,225	4,602	-	-
In more than one year but not more than two	4,602	4,602	-	-
In more than two but not more than five	170,498	170,498	156,692	156,692
After more than five years	26,682	28,907	-	-
	<u>204,007</u>	<u>208,609</u>	<u>156,692</u>	<u>156,692</u>

In respect of the Capital funding shares the company may pay interest not exceeding 2% above bank base rate.

All loans are unsecured and interest free, except for £35,094 of loans received to fund the solar panel installation. Interest is paid on these loans equivalent to an agreed share of the Feed In Tariff received from electricity generation.

There is a legal charge over the land on which the 3G facility is situated. The charge is by way of a legal mortgage or discharge relating to a grant received of £200,000. This amount becomes payable upon the breach of any of the terms or conditions of the awarded grant.

LEWES COMMUNITY FOOTBALL CLUB LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2021

10 Share capital

Allotted, called up and fully paid shares

	2021		2020	
	No	£	No	£
	1,731	1,731	1,546	1,546
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

During the year 185 Ordinary shares having an aggregate nominal value of £185 were allotted for an aggregate consideration of £185.

11 Reserves

Group

	Profit and loss account	Total
	£	£
At 1 June 2020	(54,609)	(54,609)
Profit for the year	91,849	91,849
	<u> </u>	<u> </u>
At 31 May 2021	37,240	37,240
	<u> </u>	<u> </u>

Company

	Profit and loss account	Total
	£	£
At 1 June 2020	(116,056)	(116,056)
Profit for the year	40,464	40,464
	<u> </u>	<u> </u>
At 31 May 2021	(75,592)	(75,592)
	<u> </u>	<u> </u>

12 Commitments under operating leases

At 31 May 2021 the company had total commitments under non-cancellable operating leases as follows:

	Land and buildings	
	2021	2020
	£	£
Expiry date:		
Less than one year	5,500	5,500
Between one and two years	22,000	5,500
Between two and five years	110,000	-
	<u> </u>	<u> </u>
	137,500	11,000
	<u> </u>	<u> </u>

LEWES COMMUNITY FOOTBALL CLUB LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2021

13 Related party transactions

During the year the company made the following related party transactions:

Lewes 2000 F.C. Limited (Subsidiary company)

The club made donations to its subsidiary company totalling £40,214 (2020 - £74,178). At the balance sheet date the amount due from Lewes 2000 F.C. Limited was £nil (2020 - £nil).

Lewes FC Women Limited (Subsidiary company)

During the year Lewes FC Women Limited made a donation to Lewes 2000 F.C. Limited totalling £185,000 (2020 - £68,359). At the balance sheet date the amount due from Lewes FC Women Limited was £nil (2020 - £nil).

E J Ramsden (Director of the company)

During the year the director loaned the group £113,000 (2020 - £190,050) to assist cash flow. A total of £58,000 (2020 - £61,050) was repaid, with the remaining balance being written off in the year and previous year. At the balance sheet date the amount owed to him was £nil (2020 - £nil).

K M Dobres and C D Dobres (Directors of the company)

During the year the directors loaned the group £25,000 (2020 - £80,000) to assist cash flow. This loan was written off in the year and previous year. At the balance sheet date the amount owed to them was £nil (2020 - £nil).

14 Control

The company is controlled by no one party.