

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 2022

LEWES COMMUNITY FOOTBALL CLUB LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	S Antiss E Briggs S Currie K Dobres S Fuller L Mills J Peel C Rafferty A Taplin T 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 Steyping West Sussex BN44 3TN

LEWES COMMUNITY FOOTBALL CLUB LIMITED

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LEWES COMMUNITY FOOTBALL CLUB LIMITED

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31 MAY 2022

The directors present their report and the consolidated financial statements for the year ended 31 May 2022.

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 2021 to the date of this report.

E Briggs
K Dobres
S Fuller
J Peel
C Rafferty
T Wells
S Antiss – appointed 23/08/21
S Currie – appointed 19/01/22
L Mills – appointed 19/01/22
A Taplin – appointed 19/01/22
C Dobres – resigned 01/07/22
E Ramsden – resigned – 01/07/22

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.

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

LEWES COMMUNITY FOOTBALL CLUB LIMITED

REPORT OF THE DIRECTORS


FOR THE YEAR ENDED 31 MAY 2022

Statement as to disclosure of information to auditors

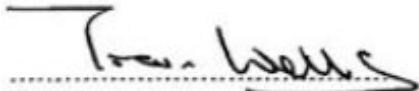
So far as the directors are aware, there is no relevant audit information of which the group's auditor are unaware, and each director has taken all the steps they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that the group's auditors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

Approved by the board on ...12 October 2022.....


Signed on behalf of the board



S Fuller
Director



T Wells
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 2022 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 2022 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:25 October 2022.....

Office: Steyning, West Sussex

LEWES COMMUNITY FOOTBALL CLUB LIMITED
CONSOLIDATED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MAY 2022

	Notes	2022 £	2021 £
TURNOVER		1,497,764	652,212
Cost of sales		(933,416)	(305,417)
GROSS PROFIT		564,348	346,795
Administrative expenses		(734,047)	(498,167)
Other operating income		59,346	249,027
GROUP OPERATING PROFIT / (LOSS)	3	(100,353)	97,655
Interest payable and similar charges		(4,218)	(5,806)
Interest receivable		2	-
PROFIT / (LOSS) BEFORE TAXATION		(114,569)	91,849
Tax on profit / (loss)		-	-
PROFIT / (LOSS) FOR THE FINANCIAL YEAR		(114,569)	91,849
OTHER COMPREHENSIVE INCOME		-	-
TOTAL COMPREHENSIVE PROFIT / (LOSS) FOR THE YEAR	11	(114,569)	91,849


LEWES COMMUNITY FOOTBALL CLUB LIMITED
PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MAY 2022

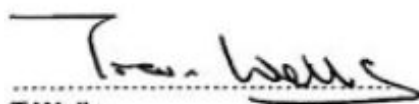
	2022	2021
	£	£
TURNOVER		
Membership subscriptions	79,279	63,701
Pitch hire	38,558	25,981
Donations	-	14,850
	<hr/>	<hr/>
GROSS PROFIT	117,837	104,532
Administrative expenses	(43,338)	(24,552)
Other operating income - grants	-	698
Investment income	2	-
	<hr/>	<hr/>
OPERATING PROFIT	74,501	80,678
Donations to Lewes 2000 FC Limited	(175,500)	(40,214)
	<hr/>	<hr/>
PROFIT / (LOSS) FOR THE FINANCIAL YEAR	(100,999)	40,464
OTHER COMPREHENSIVE INCOME	-	-
	<hr/>	<hr/>
TOTAL COMPREHENSIVE (LOSS) / PROFIT FOR THE YEAR	(100,999)	40,464
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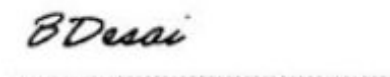
LEWES COMMUNITY FOOTBALL CLUB LIMITED
CONSOLIDATED BALANCE SHEET
AS AT 31 MAY 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	5		870,594		761,697
Current assets					
Stock		1,902		9,637	
Debtors	7	28,273		16,513	
Cash at bank and in hand		15,093		103,250	
		<u>45,268</u>		<u>129,400</u>	
Creditors: amounts falling due within one year	8	<u>(274,969)</u>		<u>(100,581)</u>	
Net current assets / (liabilities)			<u>(229,701)</u>		<u>28,819</u>
Total assets less current liabilities			<u>640,893</u>		<u>790,516</u>
Creditors: amounts falling due after more than one year	9		<u>(716,044)</u>		<u>(751,545)</u>
Net liabilities			<u>(75,151)</u>		<u>38,971</u>
Capital and reserves					
Called up share capital	10		2,178		1,731
Retained earnings	11		(77,329)		37,240
Total equity			<u>(75,151)</u>		<u>38,971</u>

The accounts were approved by the Board on ...12 October 2022.... and signed on its behalf by:


 S Fuller
 Director


 T Wells
 Director

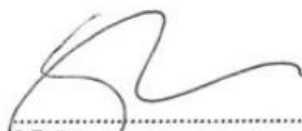

 B Desai
 Company secretary

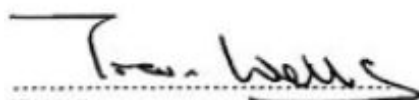
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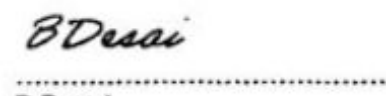
LEWES COMMUNITY FOOTBALL CLUB LIMITED
BALANCE SHEET
AS AT 31 MAY 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	5		625,561		557,426
Investments	6		101		101
			<u>625,662</u>		<u>557,527</u>
Current assets					
Debtors	7	22,473		2,988	
Cash at bank and in hand		725		65,370	
			<u>23,198</u>		<u>68,358</u>
Creditors: amounts falling due within one year	8	(205,240)		(43,267)	
Net current assets / (liabilities)			<u>(182,042)</u>		<u>25,091</u>
Total assets less current liabilities			<u>443,620</u>		<u>582,618</u>
Creditors: Amounts falling due after more than one year	9		(618,033)		(656,479)
Net liabilities			<u>(174,413)</u>		<u>(73,861)</u>
Capital and reserves					
Called up share capital	10		2,178		1,731
Retained earnings	11		(176,591)		(75,592)
Total equity			<u>(174,413)</u>		<u>(73,861)</u>

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


 S Fuller
 Director


 T Wells
 Director


 B Desai
 Company secretary

Registration No. 30988R

LEWES COMMUNITY FOOTBALL CLUB LIMITED
STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 31 MAY 2022

Group	Called up share capital £	Retained earnings £	Total equity £
Balance at 1st June 2020	1,546	(54,609)	(53,063)
Changes in equity			
Issue of share capital	185	-	185
Total comprehensive income	-	91,849	91,849
	<hr/>	<hr/>	<hr/>
Balance at 31st May 2021	1,731	37,240	38,971
	<hr/>	<hr/>	<hr/>
Changes in equity			
Issue of share capital	447	-	447
Total comprehensive income	-	(114,569)	(114,569)
	<hr/>	<hr/>	<hr/>
Balance at 31st May 2022	2,178	(77,329)	(75,151)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Company	Called up share capital £	Retained earnings £	Total equity £
Balance at 1st June 2020	1,546	(116,056)	(114,510)
Changes in equity			
Issue of share capital	185	-	185
Total comprehensive profit	-	40,464	40,464
	<hr/>	<hr/>	<hr/>
Balance at 31st May 2021	1,731	(75,592)	(73,861)
	<hr/>	<hr/>	<hr/>
Changes in equity			
Issue of share capital	447	-	447
Total comprehensive loss	-	(100,999)	(100,999)
	<hr/>	<hr/>	<hr/>
Balance at 31st May 2022	2,178	(176,591)	(174,413)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

LEWES COMMUNITY FOOTBALL CLUB LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2022

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 2022 nor for the year ended 31 May 2021. 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 2022

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:

	2022	2021
	£	£
Operating leases	5,500	5,500
Depreciation	114,189	103,950
Government grants receivable	99,344	204,515
Auditor's remuneration	8,400	8,000
	=====	=====

4 Employee information

	Group		Company	
	2022	2021	2022	2021
	Number	Number	Number	Number
Average number of employees	61	47	-	-
	=====	=====	=====	=====
	£	£	£	£
Staff costs were as follows:				
Wages and salaries including social security costs and other pension costs	1,066,354	437,658	-	-
	=====	=====	=====	=====
	1,066,354	437,658	-	-
	=====	=====	=====	=====

LEWES COMMUNITY FOOTBALL CLUB LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2022

5 Tangible fixed

Group

	Short leasehold land and buildings £	Plant and machinery £	Motor vehicles £	Land and Building – Asset under £	Community 3G facility £	Total £
Cost						
At 1 June 2021	661,520	87,253	10,700	-	959,853	1,719,326
Additions	8,533	38,244	41,575	135,162	-	223,514
As at 31 May 2022	670,053	125,497	52,275	135,162	959,853	1,942,840
Depreciation						
At 1 June 2021	507,144	38,429	9,629	-	402,427	957,629
Charge for the year	33,503	4,291	9,796	-	67,027	114,617
At 31 May 2022	540,647	42,720	19,425	-	469,454	1,072,246
Net book value						
At 31 May 2022	129,406	82,777	32,850	135,162	490,399	870,594
At 31 May 2021	154,376	48,824	1,071	-	557,426	761,697

Company

	Land and Building – Asset under £	Community 3G facility £	Total £
Cost			
At 1 June 2021	-	959,853	959,853
Additions	135,162	-	135,162
At 31 May 2022	135,162	959,853	1,095,015
Depreciation			
At 1 June 2021	-	402,427	402,427
Charge for the year	-	67,027	67,027
At 31 May 2022	-	469,454	469,454
Net book value			
At 31 May 2022	135,162	490,399	625,561
At 31 May 2021	-	557,426	557,426

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 2022

6 Fixed assets investments

Company

Shares in group undertakings and participating interests

	Subsidiary undertaking £	Total £
Cost		
At 1 June 2021 and 31 May 2022	101	101
Net book value		
At 31 May 2022	101	101
At 31 May 2021	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
			2022	2021
			£	£
Aggregate capital and reserves			98,893	112,883
Profit/(Loss) for the year			(13,990)	51,420
			<u> </u>	<u> </u>
Lewes FC Women Limited	England and Wales	Ordinary shares	100%	Football club
			2022	2021
			£	£
Aggregate capital and reserves			470	50
Profit/(Loss) for the year			420	(35)
			<u> </u>	<u> </u>

7 Debtors

	Group		Company	
	2022	2021	2022	2021
	£	£	£	£
Trade debtors	1,196	3,988	196	2,988
Other debtors	22,277	8,525	22,277	-
Prepayments and accrued income	4,800	4,000	-	-
	<u>28,273</u>	<u>16,513</u>	<u>22,473</u>	<u>2,988</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

LEWES COMMUNITY FOOTBALL CLUB LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2022

8 Creditors: amounts falling due within one year

	Group		Company	
	2022	2021	2022	2021
	£	£	£	£
Trade creditors	171,706	22,097	162,194	-
Other taxes and social security	14,142	3,281	-	521
Other creditors	46,175	32,557	100	100
Accruals and deferred income	42,946	42,646	42,946	42,646
	<u>274,969</u>	<u>100,581</u>	<u>205,240</u>	<u>43,267</u>

9 Creditors: amounts falling due after more than one year

	Group		Company	
	2022	2021	2022	2021
	£	£	£	£
Capital funding shares	156,692	156,692	156,692	156,692
Other loans	45,090	45,090	-	-
Accruals and deferred income	514,262	549,763	461,341	499,787
	<u>716,044</u>	<u>751,545</u>	<u>618,033</u>	<u>656,479</u>

	Group		Company	
	2022	2021	2022	2021
			£	£
Loan maturity analysis				
Due in one year or less	-	2,225	-	-
In more than one year but not more than two	1,602	4,602	-	-
In more than two but not more than five	161,498	170,498	156,692	156,692
After more than five years	38,682	26,682	-	-
	<u>201,782</u>	<u>204,007</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 £30,880 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 2022

10 Share capital

Allotted, called up and fully paid shares

2022		2021	
No	£	No	£
2,178	2,178	1,731	1,731
<u>2,178</u>	<u>2,178</u>	<u>1,731</u>	<u>1,731</u>

During the year 447 Ordinary shares having an aggregate nominal value of £447 were allotted for an aggregate consideration of £447.

11 Reserves

Group

	Profit and loss account £	Total £
At 1 June 2021	37,270	37,240
Profit for the year	(114,569)	(114,569)
	<u>(77,329)</u>	<u>(77,329)</u>
At 31 May 2022	(77,329)	(77,329)

Company

	Profit and loss account £	Total £
At 1 June 2021	(75,592)	(75,592)
Profit for the year	(100,999)	(100,999)
	<u>(176,591)</u>	<u>(176,591)</u>
At 31 May 2022	(176,591)	(176,591)

12 Commitments under operating leases

At 31 May 2022 the company had total commitments under non-cancellable operating leases as follows:

	Land and buildings	
	2022 £	2021 £
Expiry date:		
Less than one year	5,500	5,500
Between one and two years	22,000	22,000
Between two and five years	104,500	110,000
	<u>132,000</u>	<u>137,500</u>
	<u>132,000</u>	<u>137,500</u>

LEWES COMMUNITY FOOTBALL CLUB LIMITED
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2022

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 £175,500 (2021 - £40,214). At the balance sheet date the amount due from Lewes 2000 F.C. Limited was £nil (2021 - £nil).

Lewes FC Women Limited (Subsidiary company)

During the year Lewes FC Women Limited were recharged expenses from Lewes 2000 F.C. Limited totalling £149,096 (2021 - £185,000). At the balance sheet date the amount due from Lewes FC Women Limited was £nil (2021 - £nil).

E J Ramsden (Former Director of the company)

During the year the director loaned the group £600,000 (2021 - £113,000) to assist cash flow. A total of £nil (2021 - £58,000) was repaid, with the remaining balance being written off in the year and. At the balance sheet date the amount owed to him was £nil (2021 - £nil).

K M Dobres (Director of the company) and C D Dobres (Former Director of the company)

During the year the directors loaned the group £nil (2021 - £25,000) 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 (2021 - £nil).

14 Post balance sheet events

After the year end the club received a grant from The Football Stadia Improvement Fund totalling £748,357 to fund the construction of a Hybrid football pitch at the Dripping Pan. Costs payable to Chappelow Sports Turf Limited of £162,194 were incurred in the year with further costs of £556,392 incurred post year end.

15 Capital commitments

The club has capital commitments at the year-end relating to the new Hybrid football pitch of £556,392.

16 Control

The company is controlled by no one party.

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