

COMPANY REGISTRATION NUMBER: 4255882
CHARITY REGISTRATION NUMBER: 1092877

Kidderminster Harriers F.C. Football in the Community
Company Limited by Guarantee
Unaudited Financial Statements
31 July 2023

ELLIOTT BUNKER LTD

Chartered accountants
61 Macrae Road
Ham Green
Bristol
BS20 0DD

Kidderminster Harriers F.C. Football in the Community**Company Limited by Guarantee****Trustees' Annual Report (Incorporating the Director's Report)****Year ended 31 July 2023**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2023.

Reference and administrative details

Registered charity name Kidderminster Harriers F.C. Football in the Community

Charity registration number 1092877

Company registration number 4255882

Principal office Aggborough Stadium
Hoo Road
Kidderminster
Worcestershire

Registered office 61 Macrae Road
Pill
Bristol
BS20 0DD

The trustees

J. Davies
R. Brookes
M. Hart
J.R. Painter
D.A. Seddon
D. P. Knowlton (Appointed 18 October 2022)

Company secretary J. Davies

Independent examiner Nick Michael FCA Elliott Bunker Limited
61 Macrae Road
Ham Green
Bristol
BS20 0DD

Kidderminster Harriers F.C. Football in the Community

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2023

Structure, governance and management

Governing document

Kidderminster Harriers F. C. Football in the Community is a charitable company limited by guarantee, incorporated on July 20, 2001 and registered as a charity on July 10, 2002. The company was established under a Memorandum of Association and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Appointment of trustees

The trustees who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report, are set out on page 1. New trustees are appointed upon the recommendation of existing trustees. One third of the trustees must retire at each annual general meeting and offer themselves for re-election.

Risk management

The trustees have examined the major business and operational risks to which the charity is exposed and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen their risks.

Objectives and activities

The objects of the charity are to further and assist in the education (on a social and physical basis) of children attending schools within the Worcestershire and surrounding areas through the use of the game of football (including its history and rules) and other ancillary sporting activities as educational tools and in furtherance of that objective to provide in Worcestershire and its surrounding area facilities at Kidderminster Harrier's football ground for meetings, lectures and classes for the benefit of such children.

In shaping the objectives for the year and planning the activities, the trustees have considered the Charity Commission's guidance on public benefit,

The charity carries out these objects by providing a wide range of football related activities that promote all of the below objectives throughout all areas of engagement.

- Provide and promote a healthier lifestyle to all
- Ensure that an inclusive environment is developed
- Promote the benefits of football
- Ensure enjoyment and fun are constantly present

We provide sports activities throughout Worcestershire. We have a group of committed staff who are at least FA Level 2 qualified with some coaches being UEFA A/B qualified, many of the coaches are actually ex-professional players themselves. Each year we work with an average of 15,000 children across all of our programmes and desire to develop footballing talent alongside creating healthier community. In 2018/19 we were awarded Community Club of the Year by the National League Trust, for the second time.

Kidderminster Harriers F.C. Football in the Community

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2023

Achievements and performance

19,254 people took part in our activities during 21/22.

School Engagement

During 2021/22 we visited 57 schools, provided 997 sessions and coached 11,630 children. Our HealthKick sessions provided educational sessions to improve healthy lifestyles. Premier League Primary Stars project worked to help teachers develop their skills. There was an extensive Afterschool and Lunchtime sports club programme. We participated in 3 national schools football competitions and organised afterschool football tournaments and schools penalty competitions. The final of the Penalty competition was held at Aggborough.

Man v Fat

Our Man v Fat Centre has been highly successful in engaging adult males helping them to lose weight and lead a healthier lifestyle. It has also had a positive effect on their Mental Health. The centre grew to capacity this year with 72 players.

Holiday Soccer Camps

Our holiday courses for 5-14 year olds are held during every holiday period in: Kidderminster, Droitwich, Bromsgrove, Worcester, Malvern, Cleobury Mortimer and Kinver. All courses run from 10am-3pm and all have emphasis on development through fun and enjoyment via skill based activities and small sided games. Each child receives a small gift and the opportunity to win prizes. We held 53 holiday courses in 21/22.

Soccer Saturdays (3yrs - 12yrs)

Soccer Saturday is about football engagement and developing players from as early as 3yrs old through fun based activities, weekly competitions and small sided games. These sessions take place every Saturday morning at Baxter College (Kidderminster), DY11 5PQ between 10am-11:15am.

MiniKickers (5yrs - 9yrs)

MiniKickers offers weekly football sessions for children aged five to nine, with courses held throughout the school year. The courses are great introduction to football in a fun and friendly environment, with medals and trophies awarded

Premier League Primary Stars

As part of the National PLPS project we support teachers delivering PE in Primary Schools, provide interventions, educational visits and school tournaments.

Walking Football

For those who have always enjoyed playing or watching football and are 55yrs plus this is a great opportunity to stay active, keep playing football, meet new peers and ensure you stay healthy. Our Walking Football Sessions take place weekly and are growing each week as more people from the local community become involved. We also have established two 40 plus weekly sessions for more active participants. Additionally we have trialed Womens Walking Football.

NLT Engage, Inspire & Integrate

This project gave access to children with special needs to our holiday and weekly football. Children from low income families, special educational needs or refugees were encouraged to attend activities. It also supported our adult football programme with a dedicated mental health coach. Teenagers were also engage in boxing and football sessions using physical exercise to develop mental health.

Kidderminster Harriers F.C. Football in the Community

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2023

Financial review

The Charity has developed an excess largely to to increased demand. The Trustees have agreed to use the excess to invest in new projects to benefit the local community during 23/24.

The net income for the year amounted to £35,969 (2022 £50,186) leaving funds to be carried forward of £1748,200 (2022 £138,231)

Reserves

It is the policy of the trustees to maintain reserves at the level required to cover staff wages for the period of six months in the event of future lockdowns and to cover costs of shutting down.

Plans for future periods

The charity plans to continue with its main programme of activities during the coming year. HealthKick and Premier League Primary Stars will be the core activity in Schools. The Adult Football programme will continue with Man v Fat, Walking Football and 40 plus. There are plans to develop Womens Just Play sessions. The Charity will also consider investing in staff, possibly an apprentice.

The Trustees have established Mission and Vision statements as follows:

Future Mission:

Encourage more people, especially children to play and watch football for the good of the game and our community and to promote healthy lifestyles and positive activities for our community.

Our Vision:

To make sure that activities are available for all regardless of age, religion, ethnic background, ability and gender, ensuring that the scheme retains a "community ethos". Making a positive impact in the community is the main objective.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 12 December 2023 and signed on behalf of the board of trustees by:



J. Davies
Trustee

Kidderminster Harriers F.C. Football in the Community

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Kidderminster Harriers F.C. Football in the Community

Year ended 31 July 2023

I report to the trustees on my examination of the financial statements of Kidderminster Harriers F.C. Football in the Community ('the charity') for the year ended 31 July 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nick Michael FCA
Elliott Bunker Limited
Independent Examiner

61 Macrae Road
Ham Green
Bristol
BS20 0DD

12 December 2023

Kidderminster Harriers F.C. Football in the Community

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	3,743	50,000	53,743	70,603
Charitable activities	6	129,985	–	129,985	130,016
Investment income	7	491	–	491	9
Total income		134,219	50,000	184,219	200,628
Expenditure					
Expenditure on charitable activities	8	95,317	50,433	145,750	150,442
Total expenditure		95,317	50,433	145,750	150,442
Net income		38,902	(433)	38,469	50,186
Transfers between funds		(433)	433	–	–
Net movement in funds		38,469	–	38,469	50,186
Reconciliation of funds					
Total funds brought forward		138,231	–	138,231	88,045
Total funds carried forward		176,700	–	176,700	138,231

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Kidderminster Harriers F.C. Football in the Community

Company Limited by Guarantee

Statement of Financial Position

31 July 2023

	Note	2023 £	2022 £
Current assets			
Debtors	14	13,210	9,242
Cash at bank and in hand		164,285	129,598
		<u>177,495</u>	<u>138,840</u>
Creditors: amounts falling due within one year	15	795	609
Net current assets		<u>176,699</u>	<u>138,231</u>
Total assets less current liabilities		<u>176,700</u>	<u>138,231</u>
Funds of the charity			
Unrestricted funds		176,700	138,231
Total charity funds	17	<u>176,700</u>	<u>138,231</u>

For the year ending 31 July 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 12 December 2023, and are signed on behalf of the board by:



J. Davies
Trustee

Kidderminster Harriers F.C. Football in the Community

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 July 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 61 Macrae Road, Pill, Bristol, BS20 0DD.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. We confirm that there are no critical judgements or estimates to note.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Kidderminster Harriers F.C. Football in the Community

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Grants where there are no performance criteria are recognised when there is evidence of entitlement, receipt is probable and its amount can be measured reliably.

- income from charitable activities under contract for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if service requirements are not met, in which case it may be regarded as restricted.

- income from investments is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

- governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of a charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Kidderminster Harriers F.C. Football in the Community

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles	- 25% straight line
Equipment	- 25% straight line

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The Trust is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10.

Kidderminster Harriers F.C. Football in the Community

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
Mental Health - The National League Trust	–	25,000	25,000
PL Primary Stars - The National League Trust	2,250	25,000	27,250
Kickstart	1,493	–	1,493
	<u>3,743</u>	<u>50,000</u>	<u>53,743</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
Mental Health - The National League Trust	–	28,000	28,000
PL Primary Stars - The National League Trust	–	24,750	24,750
Kickstart	17,853	–	17,853
	<u>17,853</u>	<u>52,750</u>	<u>70,603</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Soccer schools	48,118	48,118	55,621	55,621
Lunchtime & after school football	38,825	38,825	41,770	41,770
Birthday parties	446	446	725	725
Penalty competition	153	153	102	102
Mini Kickers	18,552	18,552	8,653	8,653
Walking Football	6,040	6,040	6,104	6,104
Miscellaneous income	668	668	214	214
Adult Courses	17,183	17,183	16,827	16,827
	<u>129,985</u>	<u>129,985</u>	<u>130,016</u>	<u>130,016</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	491	491	9	9

Kidderminster Harriers F.C. Football in the Community

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Wages and coaching costs	75,780	40,370	116,150
Kit and equipment	2,658	1,181	3,839
Motor costs	2,281	1,875	4,156
Travel and subsistence	134	—	134
Venue hire	9,260	3,997	13,257
Trophies and medals	2,955	1,096	4,051
Bad debts written off	1,050	—	1,050
Support costs	1,199	1,914	3,113
	<u>95,317</u>	<u>50,433</u>	<u>145,750</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Wages and coaching costs	73,184	45,612	118,796
Kit and equipment	3,234	286	3,520
Motor costs	2,953	872	3,825
Travel and subsistence	257	—	257
Venue hire	7,381	3,664	11,045
Trophies and medals	4,657	—	4,657
Bad debts written off	2,964	—	2,964
Support costs	2,660	2,718	5,378
	<u>97,290</u>	<u>53,152</u>	<u>150,442</u>

9. Analysis of support costs

	Unrestricted funds £	Restricted funds £	2023 £	2022 £
Telephone	—	90	90	198
Printing, postage and stationery	—	1,458	1,458	1,109
Clothing costs	—	—	—	581
Insurance	—	—	—	430
Sundry	—	206	206	847
Bank charges	—	107	107	38
Staff training	—	160	160	1,250
	<u>—</u>	<u>2,021</u>	<u>2,021</u>	<u>4,453</u>
Governance costs				
	£	£	£	£
Independent examiner's fee	1,092	—	1,092	925
	<u>1,092</u>	<u>2,021</u>	<u>3,113</u>	<u>5,378</u>

Kidderminster Harriers F.C. Football in the Community

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 July 2023

10. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,092	925

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	114,851	118,534
Employer contributions to pension plans	1,299	262
	116,150	118,796

The average head count of employees during the year was 11 (2022: 11).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £35,523 (2022:£34,310).

12. Trustee remuneration and expenses

No remuneration or other benefits were received by the trustees from the charity.

No trustee expenses have been incurred.

13. Tangible fixed assets

	Motor vehicles £	Equipment £	Total £
Cost			
At 1 August 2022 and 31 July 2023	8,300	2,115	10,415
Depreciation			
At 1 August 2022 and 31 July 2023	8,300	2,115	10,415
Carrying amount			
At 31 July 2023	—	—	—
At 31 July 2022	—	—	—

Kidderminster Harriers F.C. Football in the Community

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

14. Debtors

	2023	2022
	£	£
Trade debtors	10,710	9,242
Funding receivable	2,500	–
	<u>13,210</u>	<u>9,242</u>

15. Creditors: amounts falling due within one year

	2023	2022
	£	£
Social security and other taxes	723	609
Other creditors	72	–
	<u>795</u>	<u>609</u>

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,299 (2022: £262).

17. Analysis of charitable funds

Unrestricted funds

	At 1 Aug 2022	Income	Expenditure	Transfers	At 31 July 2023
	£	£	£	£	£
General funds	<u>138,231</u>	<u>134,219</u>	<u>(95,317)</u>	<u>(433)</u>	<u>176,700</u>

	At 1 Aug 2021	Income	Expenditure	Transfers	At 31 July 2022
	£	£	£	£	£
General funds	<u>88,045</u>	<u>147,878</u>	<u>(97,290)</u>	<u>(402)</u>	<u>138,231</u>

Kidderminster Harriers F.C. Football in the Community

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 July 2023

17. Analysis of charitable funds (continued)

Restricted funds

	At 1 Aug 2022 £	Income £	Expenditure £	Transfers £	At 31 July 2023 £
Mental Health & HealthKick Campaign	—	25,000	(25,000)	—	—
PL Primary Stars	—	25,000	(25,433)	433	—
	<u>—</u>	<u>50,000</u>	<u>(50,433)</u>	<u>433</u>	<u>—</u>

	At 1 Aug 2021 £	Income £	Expenditure £	Transfers £	At 31 July 2022 £
Mental Health & HealthKick Campaign	—	28,000	(28,000)	—	—
PL Primary Stars	—	24,750	(25,152)	402	—
	<u>—</u>	<u>52,750</u>	<u>(53,152)</u>	<u>402</u>	<u>—</u>

Mental Health & HealthKick campaigns

The aim of this programme is to encourage people, especially children, to lead a Healthy lifestyle. During the year funding was received from the The National League Trust.

PL Primary Stars

Funding received from the Premier League Charitable Fund towards the delivery of age appropriate PE and Sports sessions in Primary Schools.

18. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Current assets	177,495	177,495
Creditors less than 1 year	(795)	(795)
Net assets	<u>176,700</u>	<u>176,700</u>

	Unrestricted Funds £	Total Funds 2022 £
Current assets	138,840	138,840
Creditors less than 1 year	(609)	(609)
Net assets	<u>138,231</u>	<u>138,231</u>