

BERKHAMSTED RAIDERS COMMUNITY FOOTBALL CLUB

England & Wales · Charity number 1119251

Details

Other names	BERKHAMSTED RAIDERS
Status	Registered
Legal form	Other
Registered	2007-05-17
Register	View on the Charity Commission register

Contact

Address	Berkhamsted Raiders CFC 3 Claridge Court Lower Kings Road Berkhamsted Herts HP4 2AF
Phone	07712191577
Email	juliabastiman@hotmail.com
Website	www.berkhamstedraiders.com

Activities

Objects: 1) TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY PROVIDING FACILITIES FOR PLAYING FOOTBALL ("FACILITIES " MEANING LAND BUILDINGS, EQUIPMENT AND ORGANISING FOOTBALL ACTIVITIES)2. TO ADVANCE THE EDUCATION OF CHILDREN AND YOUNG PEOPLE WHETHER OR NOT UNDERGOING FORMAL EDUCATION.

Activities: Football based activities including education and training to young people in the Berkhamsted area

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Amateur Sport
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** HERTFORDSHIRE
- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£636,807	£572,218	£205,918	1
2024-06-30	£522,918	£494,648	£141,329	1
2023-06-30	£384,283	£379,902	-	-
2022-06-30	£332,215	£336,431	-	-
2021-06-30	£269,548	£256,856	-	-

Trustees

Name	Role	Appointed
Adam John Craig		2025-09-02
Andy Grindrod		2018-03-13
CHRISTIAN SIMON ARMOND		2020-06-06
Charlotte Spooner Mrs		2020-04-18
Iain Sinclair Manson		2024-09-04
Julia Bastiman		2018-10-01
Kathryn Alison Goodison		2024-09-04
Mark Terence Lawlor		2024-09-04
Richard Sam Bedlow		2020-06-06

BERKHAMSTED RAIDERS COMMUNITY FOOTBALL CLUB

England & Wales - Charity number 1119251

Accounts

Berkhamsted Raiders Community Football Club

Trustees' annual report and financial statements for
the year ended 30 June 2025

Registered charity number 1119251

Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2025

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Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2025

Trustees' Report

The trustees present their annual report and the financial statements for the year ended 30 June 2025.

Reference and administrative information

Charity name	Berkhamsted Raiders Community Football Club
Registered Address	Kitcheners Field, Castle Hill, Berkhamsted, HP4 1HE
Registration number	1119251
Trustees	Mrs J Bastiman (Secretary) Mr A Grindrod Mrs C Spooner Mr C Armond (Chairman) Mr R Bedlow (Treasurer) Mr M Lawlor (Appointed 4 th September 2024) Mrs Kathryn Alison Goodison (Appointed 4 th September 2024) Mr Iain Sinclair Manson (Appointed 4 th September 2024) Mr Adam John Craig (Appointed 2 nd September 2025) Mr S Bird (Resigned September 2024) Mrs J Conway (Resigned 2 nd September 2024) Mrs A Spencer (Resigned 2 nd September 2024) Mr C Bentley (Resigned 2 nd September 2024)
Independent examiner	Bianca Permal FCA Dux Advisory Limited Kennel Club House, Gatehouse Way, Aylesbury, Buckinghamshire, HP19 8DB
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

Objectives and activities of the Club

Berkhamsted Raiders Community Football Club is a registered charity and an FA Charter Standard Community club, running around 100 teams for boys and girls, from Under 7s up to Under 18s and senior, ladies and veteran teams. The club has around 1,250 playing members.

As an FA Charter Standard Community Club, we operate to the highest standards set by the FA for football clubs.

The club has the following objectives:

1. To promote community participation in healthy recreation providing facilities for playing football ("facilities" meaning land, buildings, equipment and organising football activities).
2. To advance the education of children and young people whether or not undergoing formal education.

As well as providing involvement in football for our members, the club provides after school clubs and other sporting activities for members of the community. The club is also committed to providing education for its members, through FA approved courses.

Berkhamsted Raiders Community Football Club
Annual report and financial statements
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Trustees' Report (continued)

Management and governance arrangements

As a club, we encourage all parents to support good play, and sportsmanship, irrespective of which team is playing, and we praise effort and performance more than results.

The club is managed by a Board of Trustees and the Football Management Committee. The Board of Trustees consists of three elected members and up to nine co-opted members and each has a specific area of the club to be responsible for to improve the governance of the club.

The elected Trustees and elected members of the Football Management Committee are elected at the annual general meeting and hold office until the end of the annual general meeting the following year. Members may be co-opted onto the Trustees and the Football Management Committee.

The club's constitution provides for up to twelve trustees who hold the property of the club under the deed of trust. The Football Management Committee manage the club on a day-to-day basis. They report to the Board of Trustees who have overall financial responsibility.

Achievements and performance of the club

In the season 2024/25, the Club

- Provided sport for around 1,250 boys and girls.
- Increased participation in girls' football.
- Operated a waiting list for the additional demand from players that it has attracted, but it is unable to meet due to constraints on playing and training facilities.
- Delivered opportunities for participation in Futsal, and Inclusive Football.
- Operated Football Partnerships with Ashlyns School, Berkhamsted School and Bridgewater School to provide and fund football pitches and facilities.
- We also achieved, a full club wide tour that saw over 600 people participate with over 250 playing children.

The club continues to forge links with local schools, offering free coaching to both boys and girls. It also contributes to the cost of ground maintenance and continues to liaise with schools in the local community to fund facilities for sport including the maintenance of playing areas and the provision of goalposts and nets.

The Football Partnership with Ashlyns School on the development and management of "BerkoAstro", a floodlit all weather 3G pitch, and the Paul Beard Centre providing toilets, refreshments and club room facilities continues to be a success generating funds for investment in sport at the school and within Raiders.

The Club has led by example in the adoption of the FA Respect campaign and runs a club wide programme to promote Respect and increase understanding amongst players and parents.

Financial review

The aim of the Board of Trustees is to ensure that the club's costs are more than covered by its income, and to create a surplus of funds that can be invested in future infrastructure projects in furtherance of the club's objectives.

Reserves

The charity's approach to reserves is to always ensure that a minimum of £10,000 is kept as a contingency fund. This would help to cover events such as the replacement of vandalised goals, or to fund kit purchases if our sponsorship revenues fall short. Any surpluses are invested in the development of facilities for football within the Club or within the local Community. The current reserves are held at £205,918, which is currently being held to fund our future clubhouse.

Future Plans

We aim to build long-term, sustainable partnerships to deliver the best playing facilities, both indoor and outdoor. We will achieve this by providing access for Raiders members to two full size 3G pitches in Berkhamsted and surrounding areas by the end of 2026 and increasing the number of grass pitches available to Raiders members from 28 currently to 37 by season 2025/26 through gaining use of new pitches at St Thomas More School and underused pitches at Borough and Parish Council locations.

Berkhamsted Raiders Community Football Club
Annual report and financial statements
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Trustees' Report (continued)

We are looking to identify a suitable location and fund a new Clubhouse which will allow us to have a home and a base from which to pursue our objectives. We want to improve our coaching quality and have at least 75% of coaching sessions to be delivered by Level 2 Coaches.

We are committed to improving female participation across the Club (in line with FA goals) and to double girls' participation, in line with FA aims, increasing from 250 to 500 female playing members (and maintain boys at 950). We also want to support the development of futsal and provide a development pathway to adult football for all abilities and genders through local club partnerships.

We achieve this by recruiting new Trustees with diverse and broad skillsets to ensure the Club meets the requirements of the Charity Commission and FA with an effective Club operations and communication between Football Committee Leadership and Age Group Co-ordinators (annually appointed) and ensuring an effective volunteer experience with clear communication, appropriate training and clear Roles and Responsibilities.

Raiders follow official FA guidelines for a return to grassroots football, in order that our management committee set out good practice guidance for those responsible for delivering different aspects of the Raiders grassroots football programme. This includes a risk assessment and a regular review of the financial impact on budgets.

Independent examiner

Bianca Permal FCA of Dux Advisory Limited was re-appointed as the independent examiner during the period and has expressed her willingness to continue in that capacity.

This report was approved by the trustees on...**11/02/2026**...and signed on its behalf by

Richard Bedlow

60ED0000-53B7-FE09-14F7-08DE4F91E89B

R Bedlow

Treasurer

Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2025

Independent examiner's report to the members of
Berkhamsted Raiders Community Football Club

Independent examiner's report to the trustees of Berkhamsted Raiders Community Football Club

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 June 2025.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants for England & Wales, which is one of the listed bodies.

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2011 Act and are eligible for independent examination, I report in respect of my examination of your charity's account as carried out under section 145 of the Charities Act 2011 ('the 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 Examination

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 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of section 130 of the 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 accounts 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 in the UK and Republic of Ireland (FRS102)).

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

Bianca Permal

60ED0000-53B7-FE09-1512-08DE4F91E898

Bianca Permal FCA
Dux Advisory Limited
Kennel Club House
Gatehouse Way
Aylesbury
Buckinghamshire
HP19 8DB

Date: **27/02/2026**

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Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2025

Statement of financial activities

	Notes	2025 Total funds £	2024 Total funds £
INCOMING RESOURCES			
Voluntary income			
Sponsorship and donations		24,000	25,085
Gift aid		42,295	20,276
General fund raising		981	8,730
Incoming resources from charitable activities			
Membership fees		367,457	345,336
Tour income		158,240	77,261
Tournament income		30,672	29,202
Kit sales and other income		13,162	17,027
Total incoming resources		636,807	522,918
RESOURCES EXPENDED			
Costs of generating funds	1	296	216
Charitable activities	1	492,535	394,522
Governance costs	1	72,160	77,570
Other resources expended	1	7,227	22,340
Total resources expended		572,218	494,648
Net (outgoing)/incoming resources		64,589	28,270
Total funds brought forward		141,329	113,059
Total funds carried forward		205,918	141,329

There were no designated or restricted funds in the year ended 30 June 2025 (2024: £nil).

Berkhamsted Raiders Community Football Club
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Balance Sheet

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	2	264	421
Current assets			
Debtors and prepayments	3	39,349	28,964
Cash		215,932	154,364
Total assets		255,545	183,749
Creditors: amounts falling due within one year	4	(49,627)	(42,420)
Net assets		205,918	141,329
 Reserves			
Restricted funds		-	-
Unrestricted funds		205,918	141,329
Total funds		205,918	141,329

The financial statements were approved by the trustees on 11/02/2026 and signed on its behalf by:

Richard Bedlow

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R Bedlow
Treasurer

Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2025

Statement of Cash Flows

For the year ended 30 June 2025

Cash flows from operating activities

	2025	2024
	£	£
Net income for the year	64,589	28,270
Adjustments for:		
Depreciation charges	157	300
Decrease / (increase) in debtors	(10,385)	(6,569)
Increase / (decrease) in creditors	7,207	35,849
Net cash provided by operating activities	61,568	57,850

Cash flows from investing activities

	2025	2024
	£	£
Purchase of tangible fixed assets	–	–
Net cash used in investing activities	–	–

Cash flows from financing activities

	2025	2024
	£	£
Cash flows from financing activities	–	–

Change in cash and cash equivalents

	2025	2024
	£	£
Net increase in cash and cash equivalents	61,568	57,850
Cash and cash equivalents at the beginning of the year	154,364	96,514
Cash and cash equivalents at the end of the year	215,932	154,364

Berkhamsted Raiders Community Football Club

Annual report and financial statements

year ending 30 June 2025

1. Accounting policies

The principal accounting policies are summarised below and have been applied consistently throughout the year and in the preceding 12-month period.

1.1. Basis of accounting

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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 (FRS102) (effective 1 January 2019). The financial statements have been prepared under historical cost convention. The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. However, there are significant headwinds facing the UK economy currently with a cost-of-living crisis fuelled by rising energy prices. The Trustees have reviewed the current resources available to the club together with the budget for next year considering the current economic climate and have concluded that it remains appropriate to adopt the going concern basis in preparing the annual report and accounts. The financial accounts are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

1.2. Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charitable objectives of the club. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. The costs of raising and administrating such funds are charged against the specific fund.

1.3. Fixed assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of assets over their expected useful life as follows:

- Goals & other equipment Straight line over 4 years
- Computer equipment Straight line over 3 years

1.4. Incoming resources

Income resources are included in the statement of financial activities when the charity is entitled to the income, and the amount can be quantified with reasonable accuracy. The following specific policies are also applied to categories of income:

- Grants, donations and gifts are recognised when received.
- Investment income is recognised when receivable.
- Membership income is recognised in the period to which the annual membership relates.
- Tour and Tournament income is recognised when the events occur.
- Kit sales income is recognised when the goods are delivered.

Berkhamsted Raiders Community Football Club
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Accounting Policies (continued)

1.5. Cash in hand and at bank

Cash is represented by cash in hand and deposits with financial instructions. Cash equivalents are highly liquid investments that mature in more than 3 months from the date of acquisition and are readily convertible to known amounts of cash.

1.6. Resources expended

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising

Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiners fees and costs linked to the strategic management of the charity.

All expenditure is accounted for on an accruals basis and has been included under categories that aggregate all the costs for allocation to activities.

1.7. Taxation

The club is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

1.8. Debtors

Trade and other debtors are recognised at settlement amount after any trade discount applied. Prepayments are valued at the amount prepaid net of any discounts due.

1.9. Creditors and accruals

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

1.10. Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2025

Notes to the financial statements

1. Resources expended

	2025	2024
	£	£
Costs of generating funds		
Fund raising costs	296	216
	<u>296</u>	<u>216</u>
Charitable activities		
Berkhamsted Sports Club membership	1,577	3,674
Registration and competition entry fees	11,655	6,594
Trophies, prizes and presentation costs	8,073	8,377
Coaching costs	97,566	94,428
Pitch hire	96,390	98,701
Match day kit	47,377	43,865
Manager's expenses	1,371	1,400
Referees' fees	17,327	18,570
League fines	1,616	1,904
Repairs and pitch maintenance	29,293	20,047
Coaching training course	3,915	3,280
Tournament expenses	20,002	16,519
Tour Costs	152,388	72,598
Miscellaneous expenses	3,828	6,265
Bad Debt	-	(2,000)
Depreciation	157	300
	<u>492,535</u>	<u>394,522</u>
Governance costs		
Committee and administrative expenses	65,227	61,010
Independent examination	2,100	1,560
Other professional fees	4,712	14,912
Bank charges	121	88
	<u>72,160</u>	<u>77,570</u>
Other resources expended		
Other charitable donations	7,227	22,340
	<u>7,227</u>	<u>22,340</u>

Berkhamsted Raiders Community Football Club
Annual report and financial statements
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2. Tangible fixed assets

	Goals & Equipment	Computer Equipment
Cost	£	£
At 1 July 2024	629	-
Additions	-	-
Disposals	-	-
At 30 June 2025	629	-
Depreciation	£	£
At 1 July 2024	208	-
Charge for the year	157	-
Disposals	-	-
At 30 June 2025	365	-
Net book value		
At 30 June 2024	421	-
At 30 June 2025	264	-

3. Debtors

	2025	2024
	£	£
Trade Debtors	14,801	4,724
Prepayments	9,549	9,241
Gift Aid	14,999	14,999
Accrued income	-	-
Bad Debt	-	-
	<u>39,349</u>	<u>28,964</u>

4. Creditors

	2025	2024
	£	£
Trade Creditors	7	(1,803)
Accruals	49,620	44,224
Other Payables	-	-
Deferred income	-	-
	<u>49,627</u>	<u>42,420</u>

Berkhamsted Raiders Community Football Club
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5. Trustee remuneration and related party transactions

No trustee received any remuneration in respect of their services during the year (2024: £nil).

Payments in respect of expenses were made to the trustees amounted to £329.85 (2024: £1,621), which included equipment, ground maintenance, pitch hire and referees' fees.

The nature of the related party with Berko FC comes about due to one of our Trustees is a manager of a development side within Berko FC. They are not paid for this role and conducted as a voluntary position. Payments in respect of expenses were made to Berko FC amounted to £1,599.02 (2024: £7,309.30), which included pitch hire and social events for volunteers and members.

6. Staff Costs

	2025	2024
	£	£
Gross salaries	35,000	34,000
Employers NIC	-	-
Employers pension	-	-

Average headcount for employees for the year is 1 (2024: 1)

Document Details

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Document Signers

Name	Richard Bedlow
Email	treasurer@berkhamstedraiders.com
Mobile	Not Provided
IP Address/es	80.6.146.52
Signed on Pages	5, 8
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Richard Bedlow

Name	Bianca Permal
Email	bianca.permal@duxadvisory.co.uk
Mobile	Not Provided
IP Address/es	149.107.71.138
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Bianca Permal

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2026-02-11 17:37 +00:00	System	Access link: sending email to: tyler.jeffs@duxadvisory.co.uk. (2 Documents - 0 Signing Actions).
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2026-02-27 15:08 +00:00	Bianca Permal	Code entered and verified
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BERKHAMSTED RAIDERS COMMUNITY FOOTBALL CLUB

England & Wales - Charity number 1119251

Accounts

Berkhamsted Raiders Community Football Club

Trustees' annual report and financial
statements for the year ended 30 June 2024

Registered charity number 1119251

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Annual report and financial statements
year ending 30 June 2024

Trustees' Report

The trustees present their annual report and the financial statements for the year ended 30 June 2024.

Reference and administrative information

Charity name	Berkhamsted Raiders Community Football Club
Registered Address	Kitcheners Field, Castle Hill, Berkhamsted, HP4 1HE
Registration number	1119251
Trustees	Mrs J Bastiman (Secretary) Mr A Grindrod Mrs C Spooner Mr C Armond (Chairman) Mr R Bedlow (Treasurer) Mr M Lawlor (Appointed) September 2024 Mrs Kathryn Alison Goodison (Appointed) September 2024 Mr Iain Sinclair Manson (Appointed) September 2024 Mr S Bird (Resigned) September 2024 Mrs J Conway (Resigned) September 2024 Mrs A Spencer (Resigned) September 2024 Mr C Bentley (Resigned) September 2024
Independent examiners	Dux Advisory Limited Kennel Club House, Gatehouse Way, Aylesbury, Buckinghamshire, HP19 8DB
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

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As an FA Charter Standard Community Club, we operate to the highest standards set by the FA for football clubs.

The club has the following objectives:

1. To promote community participation in healthy recreation providing facilities for playing football ("facilities" meaning land, buildings, equipment and organising football activities).
2. To advance the education of children and young people whether or not undergoing formal education.

As well as providing involvement in football for our members, the club provides after school clubs and other sporting activities for members of the community. The club is also committed to providing education for its members, through FA approved courses.

Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2024

Trustees' Report (continued)

Management and governance arrangements

As a club, we encourage all parents to support good play, and sportsmanship, irrespective of which team is playing and we praise effort and performance more than results.

The club is managed by a Board of Trustees and the Football Management Committee. The Board of Trustees consists of three elected members and up to nine co-opted members and each has a specific area of the club to be responsible for to improve the governance of the club.

The elected Trustees and elected members of the Football Management Committee are elected at the annual general meeting and hold office until the end of the annual general meeting the following year. Members may be co-opted onto the Trustees and the Football Management Committee.

The club's constitution provides for up to twelve trustees who hold the property of the club under the deed of trust. The Football Management Committee manage the club on a day-to-day basis. They report to the Board of Trustees who have overall financial responsibility.

Achievements and performance of the club

In the season 2023/24, the Club

- Provided sport for around 1,250 boys and girls.
- Increased participation in girls' football.
- Operated a waiting list for the additional demand from players that it has attracted, but it is unable to meet due to constraints on playing and training facilities.
- Delivered opportunities for participation in Futsal, Walking Football and Inclusive Football.
- Operated Football Partnerships with Ashlyns School, Berkhamsted School and Bridgewater School to provide and fund football pitches and facilities.
- We also achieved to reinstate for the first time since covid, a full club wide tour that saw over 500 people participate.

The club continues to forge links with local schools, offering free coaching to both boys and girls. It also contributes to the cost of ground maintenance and continues to liaise with schools in the local community to fund facilities for sport including the maintenance of playing areas and the provision of goalposts and nets.

The Football Partnership with Ashlyns School on the development and management of "BerkoAstro", a floodlit all weather 3G pitch, and the Paul Beard Centre providing toilets, refreshments and club room facilities continues to be a success generating funds for investment in sport at the school and within Raiders.

The Club has led by example in the adoption of the FA Respect campaign and runs a club wide programme to promote Respect and increase understanding amongst players and parents.

Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2024

Trustees' Report (continued)

Financial review

The aim of the Board of Trustees is to ensure that the club's costs are more than covered by its income, and to create a surplus of funds that can be invested in future infrastructure projects in furtherance of the club's objectives.

Reserves

The charity's approach to reserves is to always ensure that a minimum of £10,000 is kept as a contingency fund. This would help to cover events such as the replacement of vandalised goals, or to fund kit purchases if our sponsorship revenues fall short. Any surpluses are invested in the development of facilities for football within the Club or within the local Community. The current reserves are held at £141,329, which is currently being held to fund our future clubhouse.

Future Plans

We aim to build long-term, sustainable partnerships to deliver the best playing facilities, both indoor and outdoor. We will achieve this by providing access for Raiders members to two full size 3G pitches in Berkhamsted and surrounding areas by the end of 2026 and increasing the number of grass pitches available to Raiders members from 28 currently to 37 by season 2025/26 through gaining use of new pitches at St Thomas More School and underused pitches at Borough and Parish Council locations.

We are looking to identify a suitable location and fund a new Clubhouse which will allow us to have a home and a base from which to pursue our objectives. We want to improve our coaching quality and have at least 75% of coaching sessions to be delivered by Level 2 Coaches.

We are committed to improving female participation across the Club (in line with FA goals) and to double girls' participation, in line with FA aims, increasing from 250 to 500 female playing members (and maintain boys at 950). We also want to support the development of futsal and provide a development pathway to adult football for all abilities and genders through local club partnerships.

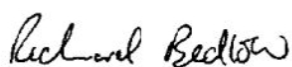
We achieve this by recruiting new Trustees with diverse and broad skillsets to ensure the Club meets the requirements of the Charity Commission and FA with an effective Club operations and communication between Football Committee Leadership and Age Group Co-ordinators (annually appointed) and ensuring an effective volunteer experience with clear communication, appropriate training and clear Roles and Responsibilities.

Raiders follow official FA guidelines for a return to grassroots football, in order that our management committee set out good practice guidance for those responsible for delivering different aspects of the Raiders grassroots football programme. This includes a risk assessment and a regular review of the financial impact on budgets.

Independent examiner

Bianca Permal FCA of Dux Advisory Limited was re-appointed as the independent examiner during the period and has expressed her willingness to continue in that capacity.

This report was approved by the trustees on 24/03/2025.....and signed on its behalf by



R Bedlow
Treasurer

Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2024

Independent examiner's report to the members of
Berkhamsted Raiders Community Football Club

Independent examiner's report to the trustees of Berkhamsted Raiders Community Football Club

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 June 2024.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants for England & Wales, which is one of the listed bodies.

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2011 Act and are eligible for independent examination, I report in respect of my examination of your charity's account as carried out under section 145 of the Charities Act 2011 ('the 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 Examination

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 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of section 130 of the 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 accounts 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 in the UK and Republic of Ireland (FRS102)).

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



Bianca Permal FCA
Dux Advisory Limited
Kennel Club House
Gatehouse Way
Aylesbury
Buckinghamshire
HP19 8DB

Date: 25/03/2025
Date:.....

Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2024

Statement of financial activities

	Notes	2024 Total funds £	2023 Total funds £
INCOMING RESOURCES			
Voluntary income			
Sponsorship and donations		25,085	18,450
Gift aid		20,276	18,927
General fund raising		8,730	687
Incoming resources from charitable activities			
Membership fees		345,336	312,594
Tour income		77,261	16,201
Tournament income		29,202	15,501
Kit sales and other income		17,027	1,923
Total incoming resources		522,918	384,283
RESOURCES EXPENDED			
Costs of generating funds	1	216	216
Charitable activities	1	394,522	305,476
Governance costs	1	77,570	66,657
Other resources expended	1	22,340	7,553
Total resources expended		494,648	379,902
Net (outgoing)/incoming resources		28,270	4,381
Total funds brought forward		113,059	108,678
Total funds carried forward		141,329	113,059

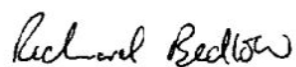
There were no designated or restricted funds in the year ended 30 June 2024 (2023: £nil).

Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2024

Balance Sheet

	Notes	2024 £	2023 £
<i>Fixed assets</i>			
Tangible assets	2	421	722
<i>Current assets</i>			
Debtors and prepayments	3	28,964	22,395
Cash		154,364	96,514
Total assets		183,749	119,631
Creditors: amounts falling due within one year	4	(42,420)	(6,572)
Net assets		141,329	113,059
 Reserves			
Restricted funds		-	-
Unrestricted funds		141,329	113,059
Total funds		141,329	113,059

The financial statements were approved by the trustees on ^{24/03/2025}.....and signed on its behalf by:



R Bedlow
Treasurer

Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2024

1. Accounting policies

The principal accounting policies are summarised below and have been applied consistently throughout the year and in the preceding 12-month period.

1.1. Basis of accounting

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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 (FRS102) (effective 1 January 2019). The financial statements have been prepared under historical cost convention. The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. However, there are significant headwinds facing the UK economy currently with a cost-of-living crisis fuelled by rising energy prices. The Trustees have reviewed the current resources available to the club together with the budget for next year considering the current economic climate and have concluded that it remains appropriate to adopt the going concern basis in preparing the annual report and accounts. The financial accounts are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

1.2. Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charitable objectives of the club. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. The costs of raising and administering such funds are charged against the specific fund.

1.3. Fixed assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of assets over their expected useful life as follows:

- Goals & other equipment Straight line over 4 years
- Computer equipment Straight line over 3 years

1.4. Incoming resources

Income resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are also applied to categories of income:

- Grants, donations and gifts are recognised when received.
- Investment income is recognised when receivable.

Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2024

1. Accounting policies (continued)

- Membership income is recognised in the period to which the annual membership relates.
- Tour and Tournament income is recognised when the events occur.
- Kit sales income is recognised when the goods are delivered.

a. Cash in hand and at bank

Cash is represented by cash in hand and deposits with financial instructions. Cash equivalents are highly liquid investments that mature in more than 3 months from the date of acquisition and are readily convertible to known amounts of cash.

b. Resources expended

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising

Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiners fees and costs linked to the strategic management of the charity.

All expenditure is accounted for on an accruals basis and has been included under categories that aggregate all the costs for allocation to activities.

1.7. Taxation

The club is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

1.8. Debtors

Trade and other debtors are recognised at settlement amount after any trade discount applied. Prepayments are valued at the amount prepaid net of any discounts due.

1.9. Creditors and accruals

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

1.10. Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2024

Notes to the financial statements

1. Resources expended

	2024	2023
	£	£
Costs of generating funds		
Fund raising costs	216	216
	<u>216</u>	<u>216</u>
Charitable activities		
Berkhamsted Sports Club membership	3,674	3,140
Registration and competition entry fees	6,594	6,282
Trophies, prizes and presentation costs	8,377	7,958
Coaching costs	94,428	90,561
Pitch hire	98,701	78,472
Match day kit	43,865	46,615
Manager's expenses	1,400	1,140
Referees' fees	18,570	12,467
League fines	1,904	2,080
Repairs and pitch maintenance	20,047	13,833
Coaching training course	3,280	6,378
Tournament expenses	16,519	10,553
Tour Costs	72,598	14,479
Miscellaneous expenses	6,265	3,442
Bad Debt	(2,000)	3,526
Depreciation	300	4,550
	<u>394,522</u>	<u>305,476</u>
Governance costs		
Committee and administrative expenses	61,010	57,739
Independent examination	1,560	1,104
Other professional fees	14,912	7,755
Bank charges	88	59
	<u>77,570</u>	<u>66,657</u>
Other resources expended		
Other charitable donations	22,340	7,553
	<u>22,340</u>	<u>7,553</u>

Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2024

2. Tangible fixed assets

	Goals & Equipment	Computer Equipment
Cost	£	£
At 1 July 2023	28,276	3,673
Additions	-	-
Disposals	27,647	3,673
At 30 June 2024	629	-
Depreciation	£	£
At 1 July 2023	27,697	3,530
Charge for the year	157	143
Disposals	27,646	3,673
At 30 June 2024	208	-
Net book value		
At 30 June 2023	579	143
At 30 June 2024	421	-

3. Debtors

	2024	2023
	£	£
Trade Debtors	4,724	7,088
Prepayments	9,241	3,834
Gift Aid	14,999	14,999
Accrued income	-	-
Bad Debt	-	(3,526)
	<u>28,964</u>	<u>22,395</u>

4. Creditors

	2024	2023
	£	£
Trade Creditors	(1,803)	5,572
Accruals	44,224	1,000
Other Payables	-	-
Deferred income	-	-
	<u>42,420</u>	<u>6,572</u>

Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2024

5. Trustee remuneration and related party transactions

No trustee received any remuneration in respect of their services during the year (2023: £nil).

Payments in respect of expenses were made to the trustees amounted to £1,621 (2023: £312), which included equipment, ground maintenance, pitch hire and referees' fees.

The nature of the related party with Berko FC comes about due to one of our Trustees is a manager of a development side within Berko FC. They are not paid for this role and conducted as a voluntary position. Payments in respect of expenses were made to Berko FC amounted to £7,309.30, which included pitch hire and social events for volunteers and members.

6. Staff Costs

	2024	2023
	£	£
Gross salaries	34,000	34,000
Employers NIC	-	-
Employers pension	-	-

Average headcount for employees for the year is 1 (2023: 1)

BERKHAMSTED RAIDERS COMMUNITY FOOTBALL CLUB

England & Wales - Charity number 1119251

Accounts

Berkhamsted Raiders Community Football Club

Trustees' annual report and financial
statements for the year ended 30 June 2023

Registered charity number 1119251

Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2023

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Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2023

Trustees' Report

The trustees present their annual report and the financial statements for the year ended 30 June 2023.

Reference and administrative information

Charity name	Berkhamsted Raiders Community Football Club
Registered Address	Kitcheners Field, Castle Hill, Berkhamsted, HP4 1HE
Registration number	1119251
Trustees	Mrs J Bastiman (Secretary) Mr A Grindrod Mr C Bentley Mrs C Spooner Mrs A Spencer Mr C Armond (Chairman) Mr R Bedlow (Treasurer) Mrs J Conway Mr S Bird
Independent examiners	Bianca Permal FCA Dux Advisory Limited 4 Claridge Court Lower Kings Road Berkhamsted HP4 2AF
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

Objectives and activities of the Club

Berkhamsted Raiders Community Football Club is a registered charity and an FA Charter Standard Community club, running around 100 teams for boys and girls, from Under 7s up to Under 18s and also senior, ladies and veteran teams. The club has around 1,250 playing members.

As an FA Charter Standard Community Club, we operate to the highest standards set by the FA for football clubs.

The club has the following objectives:

1. To promote community participation in healthy recreation providing facilities for playing football ("facilities" meaning land, buildings, equipment and organising football activities).
2. To advance the education of children and young people whether or not undergoing formal education.

As well as providing involvement in football for our members, the club provides after school clubs and other sporting activities for members of the community. The club is also committed to providing education for its members, through FA approved courses.

Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2023

Trustees' Report (continued)

Management and governance arrangements

As a club, we encourage all parents to support good play, and sportsmanship, irrespective of which team is playing and we praise effort and performance more than results.

The club is managed by a Board of Trustees and the Football Management Committee. The Board of Trustees consists of three elected members and up to six co-opted members and each has a specific area of the club to be responsible for to improve the governance of the club.

The elected Trustees and elected members of the Football Management Committee are elected at the annual general meeting and hold office until the end of the annual general meeting the following year. Members may be co-opted onto the Trustees and the Football Management Committee.

The club's constitution provides for up to twelve trustees who hold the property of the club under the deed of trust. The Football Management Committee manage the club on a day-to-day basis. They report to the Board of Trustees who have overall financial responsibility.

Achievements and performance of the club

In the season 2022/23, the Club

- Provided sport for around 1,250 boys and girls.
- Increased participation in girls' football.
- Operated a waiting list for the additional demand from players that it has attracted, but it is unable to meet due to constraints on playing and training facilities.
- Delivered opportunities for participation in Futsal, Walking Football and Inclusive Football.
- Operated Football Partnerships with Ashlyns School and Bridgewater School to provide and fund football pitches and facilities.

The club continues to forge links with local schools, offering free coaching to both boys and girls. It also contributes to the cost of ground maintenance and continues to liaise with schools in the local community to fund facilities for sport including the maintenance of playing areas and the provision of goalposts and nets.

The Football Partnership with Ashlyns School on the development and management of "BerkoAstro", a floodlit all weather 3G pitch, and the Paul Beard Centre providing toilets, refreshments and club room facilities continues to be a success generating funds for investment in sport at the school and within Raiders.

The Club is actively pursuing the development of a Berkhamsted Community Stadium to enhance the provision of sports facilities for the local community.

The Club has led by example in the adoption of the FA Respect campaign and runs a club wide programme to promote Respect and increase understanding amongst players and parents.

Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2023

Trustees' Report (continued)

Financial review

The aim of the Board of Trustees is to ensure that the club's costs are more than covered by its income, and to create a surplus of funds that can be invested in future infrastructure projects in furtherance of the club's objectives.

Reserves

The charity's approach to reserves is to always ensure that a minimum of £10,000 is kept as a contingency fund. This would help to cover events such as the replacement of vandalised goals, or to fund kit purchases if our sponsorship revenues fall short. Any surpluses are invested in the development of facilities for football within the Club or within the local Community. The current reserves are held at £113,059.

Future Plans

We aim to build long-term, sustainable partnerships to deliver the best playing facilities, both indoor and outdoor. We will achieve this by providing access for Raiders members to two full size 3G pitches in Berkhamsted and surrounding areas by the end of 2025 and increasing the number of grass pitches available to Raiders members from 28 currently to 37 by season 2024/25 through gaining use of new pitches at Durrants Lane and underused pitches at Borough and Parish Council locations.

We are looking to identify a suitable location and fund a new Clubhouse which will allow us to have a home and a base from which to pursue our objectives. We want to improve our coaching quality and have at least 75% of coaching sessions to be delivered by Level 2 Coaches.

We are committed to improving female participation across the Club (in line with FA goals) and to double girls' participation, in line with FA aims, increasing from 250 to 500 female playing members (and maintain boys at 950). We also want to support the development of futsal and provide a development pathway to adult football for all abilities and genders through local club partnerships.


We have achieved this by recruiting new Trustees with diverse and broad skillsets to ensure the Club meets the requirements of the Charity Commission and FA with an effective Club operations and communication between Football Committee Leadership and Age Group Co-ordinators (annually appointed) and ensuring an effective volunteer experience with clear communication, appropriate training and clear Roles and Responsibilities.

Raiders follow official FA guidelines for a return to grassroots football, in order that our management committee set out good practice guidance for those responsible for delivering different aspects of the Raiders grassroots football programme. This includes a risk assessment and a regular review of the financial impact on budgets.

Independent examiner

Bianca Permal FCA of Dux Advisory Limited was re-appointed as the independent examiner during the period and has expressed her willingness to continue in that capacity.

This report was approved by the trustees on.....^{02/05/2024}.....and signed on its behalf by



R Bedlow
Treasurer

Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2023

Independent examiner's report to the members of
Berkhamsted Raiders Community Football Club

Independent examiner's report to the trustees of Berkhamsted Raiders Community Football Club

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 June 2023.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2011 Act and are eligible for independent examination, I report in respect of my examination of your charity's account as carried out under section 145 of the Charities Act 2011 ('the 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 Examination

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 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of section 130 of the 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 accounts 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 in the UK and Republic of Ireland (FRS102)).

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



Bianca Permal FCA
Dux Advisory Limited
4 Claridge Court
Lower Kings Road
Berkhamsted, HP4 2AF

03/05/2024
Date:.....

Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2023

Statement of financial activities

	Notes	2023 Total funds £	2022 Total funds £
INCOMING RESOURCES			
Voluntary income			
Sponsorship and donations		18,450	17,415
Gift aid		18,927	15,167
General fund raising		687	21,847
Incoming resources from charitable activities			
Membership fees		312,594	260,159
Tour income		16,201	-
Tournament income		15,501	11,991
Kit sales and other income		1,923	5,636
Total incoming resources		384,283	332,215
RESOURCES EXPENDED			
Costs of generating funds	1	216	4,016
Charitable activities	1	305,476	261,665
Governance costs	1	66,657	65,621
Other resources expended	1	7,553	5,129
Total resources expended		379,902	336,431
Net (outgoing)/incoming resources		4,381	(4,216)
Total funds brought forward		108,678	112,894
Total funds carried forward		113,059	108,678

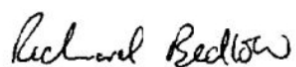
There were no designated or restricted funds in the year ended 30 June 2023 (2022: £nil).

Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2023

Balance Sheet

	Notes	2023 £	2022 £
<i>Fixed assets</i>			
Tangible assets	2	722	4,643
<i>Current assets</i>			
Debtors and prepayments	3	22,395	85,746
Cash		96,514	129,691
Total assets		119,631	220,081
Creditors: amounts falling due within one year	4	(6,572)	(111,403)
Net assets		113,059	108,678
 Reserves			
Restricted funds		-	-
Unrestricted funds		113,059	108,678
Total funds		113,059	108,678

The financial statements were approved by the trustees on 02/05/2024 and signed on its behalf by:



R Bedlow
Treasurer

Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2023

1. Accounting policies

The principal accounting policies are summarised below and have been applied consistently throughout the year and in the preceding 12-month period.

1.1. Basis of accounting

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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 (FRS102) (effective 1 January 2019). The financial statements have been prepared under historical cost convention.

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. Whilst there remains some uncertainty in relation to COVID-19, the club has demonstrated its resilience over the previous two periods to manage COVID-19 related disruption. However, there are significant headwinds facing the UK economy currently with a cost-of-living crisis fuelled by rising energy prices. The Trustees have reviewed the current resources available to the club together with the budget for next year considering the current economic climate and have concluded that it remains appropriate to adopt the going concern basis in preparing the annual report and accounts. The financial accounts are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

1.2. Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charitable objectives of the club. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. The costs of raising and administering such funds are charged against the specific fund.

1.3. Fixed assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of assets over their expected useful life as follows:

- Goals & other equipment Straight line over 4 years
- Computer equipment Straight line over 3 years

1.4. Incoming resources

Income resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are also applied to categories of income:

- Grants, donations and gifts are recognised when received.
- Investment income is recognised when receivable.
- Membership income is recognised in the period to which the annual membership relates.
- Tour and Tournament income is recognised when the events occur.
- Kit sales income is recognised when the goods are delivered.

Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2023

Accounting Policies (continued)

1.5. Cash in hand and at bank

Cash is represented by cash in hand and deposits with financial instructions. Cash equivalents are highly liquid investments that mature in more than 3 months from the date of acquisition and are readily convertible to known amounts of cash.

1.6. Resources expended

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising.

Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiners fees and costs linked to the strategic management of the charity.

All expenditure is accounted for on an accruals basis and has been included under categories that aggregate all the costs for allocation to activities.

1.7. Taxation

The club is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

1.8. Debtors

Trade and other debtors are recognised at settlement amount after any trade discount applied. Prepayments are valued at the amount prepaid net of any discounts due.

1.9. Creditors and accruals

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

1.10. Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2023

Notes to the financial statements

1. Resources expended

	2023	2022
	£	£
Costs of generating funds		
Fund raising costs	216	4,016
	<u>216</u>	<u>4,016</u>
Charitable activities		
Berkhamsted Sports Club membership	3,140	1,550
Registration and competition entry fees	6,282	9,932
Trophies, prizes and presentation costs	7,958	5,110
Coaching costs	90,561	70,742
Pitch hire	78,472	73,849
Match day kit	46,615	43,588
Manager's expenses	1,140	1,063
Referees' fees	12,467	17,377
League fines	2,080	1,119
Repairs and pitch maintenance	13,833	9,676
Coaching training course	6,378	2,208
Tournament expenses	10,553	10,451
Tour Costs	14,479	-
Miscellaneous expenses	3,442	7,018
Bad Debt	3,526	-
Depreciation	4,550	7,982
	<u>305,476</u>	<u>261,665</u>
Governance costs		
Committee and administrative expenses	57,739	56,123
Independent examination	1,104	960
Other professional fees	7,755	8,345
Bank charges	59	193
	<u>66,657</u>	<u>65,621</u>
Other resources expended		
Other charitable donations	7,553	5,129
	<u>7,553</u>	<u>5,129</u>

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements.

In the view of the trustees in applying the accounting policies adapted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2023

2. Tangible fixed assets

	Goals & Equipment	Computer Equipment
Cost	£	£
At 1 July 2022	27,647	3,673
Additions	629	-
Disposals	-	-
At 30 June 2023	28,276	3,673
Depreciation	£	£
At 1 July 2022	24,305	2,372
Charge for the year	3,392	1,158
Disposals	-	-
At 30 June 2023	27,697	3,530
Net book value		
At 30 June 2022	3,342	1,301
At 30 June 2023	579	143

3. Debtors

	2023	2022
	£	£
Trade Debtors	7,088	70,282
Prepayments	3,834	-
Gift Aid	14,999	14,999
Accrued income	-	465
Bad Debt	(3,526)	-
	<u>22,395</u>	<u>85,746</u>

4. Creditors

	2023	2022
	£	£
Trade Creditors	5,572	712
Accruals	1,000	1,000
Other Payables	-	2,980
Deferred income	-	106,710
	<u>6,572</u>	<u>111,402</u>

5. Trustee remuneration and related party transactions

No trustee received any remuneration in respect of their services during the year (2022: £nil).

Payments in respect of expenses were made to the trustees amounted to £312 (2022: £1,413), which included equipment, ground maintenance, pitch hire and referees' fees.

Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2023

6. Staff Costs	2023	2022
	£	£
Gross salaries	34,000	30,000
Employers NIC	-	-
Employers pension	-	-

Average headcount for employees for the year is 1 (2022: 1).

BERKHAMSTED RAIDERS COMMUNITY FOOTBALL CLUB

England & Wales - Charity number 1119251

Accounts

Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2022

Berkhamsted Raiders Community Football Club
Trustees' annual report and financial
statements for the year ended 30 June 2022

Registered charity number 1119251

**Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2022**

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Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2022

Trustees' Report

The trustees present their annual report and the financial statements for the year ended 30 June 2022.

Reference and administrative information

Charity name	Berkhamsted Raiders Community Football Club
Registered Address	Kitcheners Field, Castle Hill, Berkhamsted, HP4 1HE
Registration number	1119251

Trustees	Mrs J Bastiman (Secretary) Mr A Grindrod Mr C Bentley Mrs C Spooner Mrs A Spencer Mr C Armond (Chairman) Mr R Bedlow (Treasurer) Mrs J Conway Mr S Bird (Appointed)
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Independent examiners	Haines Watts (Berkhamsted) Limited 4 Claridge Court Lower Kings Road Berkhamsted Hertfordshire HP4 2AF
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Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
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Objectives and activities of the Club

Berkhamsted Raiders Community Football Club is a registered charity and an FA Charter Standard Community club, running around 100 teams for boys and girls, from Under 7s up to Under 18s and also senior, ladies and veteran teams. The club has around 1,250 playing members.

As an FA Charter Standard Community Club, we operate to the highest standards set by the FA for football clubs.

The club has the following objectives:

1. To promote community participation in healthy recreation providing facilities for playing football ("facilities" meaning land, buildings, equipment and organising football activities).
2. To advance the education of children and young people whether or not undergoing formal education.

As well as providing involvement in football for our members, the club provides after school clubs and other sporting activities for members of the community. The club is also committed to providing education for its members, through FA approved courses.

Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2022

Trustees' Report (continued)

Management and governance arrangements

As a club, we encourage all parents to support good play, and sportsmanship, irrespective of which team is playing and we praise effort and performance more than results.

The club is managed by a Board of Trustees and the Football Management Committee. The Board of Trustees consists of three elected members and up to six co-opted members and each has a specific area of the club to be responsible for to improve the governance of the club.

The elected Trustees and elected members of the Football Management Committee are elected at the annual general meeting and hold office until the end of the annual general meeting the following year. Members may be co-opted onto the Trustees and the Football Management Committee.

The club's constitution provides for up to twelve trustees who hold the property of the club under the deed of trust. The Football Management Committee manage the club on a day-to-day basis. They report to the Board of Trustees who have overall financial responsibility.

Achievements and performance of the club

In the season 2021/22, the Club

- Provided sport for around 1,250 boys and girls.
- Increased participation in girls' football.
- Operated a waiting list for the additional demand from players that it has attracted, but it is unable to meet due to constraints on playing and training facilities.
- Delivered opportunities for participation in Futsal, Walking Football and Inclusive Football.
- Operated Football Partnerships with Ashlyns School and Bridgewater School to provide and fund football pitches and facilities.

The club continues to forge links with local schools, offering free coaching to both boys and girls. It also contributes to the cost of ground maintenance and continues to liaise with schools in the local community to fund facilities for sport including the maintenance of playing areas and the provision of goalposts and nets.

The Football Partnership with Ashlyns School on the development and management of "BerkoAstro", a floodlit all weather 3G pitch, and the Paul Beard Centre providing toilets, refreshments and club room facilities continues to be a success generating funds for investment in sport at the school and within Raiders.

The Club is actively pursuing the development of a Berkhamsted Community Stadium to enhance the provision of sports facilities for the local community.

The Club has led by example in the adoption of the FA Respect campaign and runs a club wide programme to promote Respect and increase understanding amongst players and parents.

Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2022

Trustees' Report (continued)

Financial review

The aim of the Board of Trustees is to ensure that the club's costs are more than covered by its income, and to create a surplus of funds that can be invested in future infrastructure projects in furtherance of the club's objectives.

Reserves

The charity's approach to reserves is to always ensure that a minimum of £10,000 is kept as a contingency fund. This would help to cover events such as the replacement of vandalised goals, or to fund kit purchases if our sponsorship revenues fall short. Any surpluses are invested in the development of facilities for football within the Club or within the local Community. The current reserves are held at £108,678.

Future Plans

We aim to build long-term, sustainable partnerships to deliver the best playing facilities, both indoor and outdoor. We will achieve this by providing access for Raiders members to two full size 3G pitches in Berkhamsted by the end of 2023 and increasing the number of grass pitches available to Raiders members from 28 currently to 37 by season 2022/23 through gaining use of new pitches at Durrants Lane and underused pitches at Borough and Parish Council locations.

We are looking to identify a suitable location and fund a new Clubhouse which will allow us to have a home and a base from which to pursue our objectives. We want to improve our coaching quality and have at least 75% of coaching sessions to be delivered by Level 2 Coaches.

We are committed to improving female participation across the Club (in line with FA goals) and to double girls' participation, in line with FA aims, increasing from 250 to 500 female playing members (and maintain boys at 950). We also want to support the development of futsal and provide a development pathway to adult football for all abilities and genders through local club partnerships.

We have achieved this by recruiting new Trustees with diverse and broad skillsets to ensure the Club meets the requirements of the Charity Commission and FA with an effective Club operations and communication between Football Committee Leadership and Age Group Co-ordinators (annually appointed) and ensuring an effective volunteer experience with clear communication, appropriate training and clear Roles and Responsibilities.

Raiders follow official FA guidelines for a return to grassroots football, in order that our management committee set out good practice guidance for those responsible for delivering different aspects of the Raiders grassroots football programme. This includes a risk assessment and a regular review of the financial impact on budgets.

Independent examiner

Shaun Brownsmith FCA of Haines Watts (Berkhamsted) Limited was re-appointed as the independent examiner during the period and has expressed his willingness to continue in that capacity.

This report was approved by the trustees on 31 January 2023 and signed on its behalf by



R Bedlow
Treasurer

Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2022

Independent examiner's report to the members of
Berkhamsted Raiders Community Football Club

Independent examiner's report to the trustees of Berkhamsted Raiders Community Football Club

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 June 2022.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2011 ('the Act').

Having satisfied myself that the accounts of the Charity 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 your charity's account as carried out under section 145 of the Charities Act 2011 ('the 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 Examination

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 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of section 130 of the 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 accounts 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 in the UK and Republic of Ireland (FRS102)).

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



Shaun Brownsmith FCA
Haines Watts (Berkhamsted) Limited
4 Claridge Court
Lower Kings Road
Berkhamsted
Hertfordshire
HP4 2AF

Date: 24/7/22

Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2022

Statement of financial activities

		2022	2021
	Notes	Total funds £	(13 mths) Total funds £
INCOMING RESOURCES			
Voluntary income			
Sponsorship and donations		17,415	17,200
Gift aid		15,167	18,623
General fund raising		21,847	8,711
Incoming resources from charitable activities			
Membership fees		260,159	210,498
Tour income		-	-
Tournament income		11,991	11,861
Kit sales and other income		5,636	2,655
Total incoming resources		332,215	269,548
RESOURCES EXPENDED			
Costs of generating funds	1	4,016	1,362
Charitable activities	1	261,665	200,614
Governance costs	1	65,621	54,679
Other resources expended	1	5,129	201
Total resources expended		336,431	256,856
Net (outgoing)/incoming resources		(4,216)	12,691
Total funds brought forward		112,894	100,202
Total funds carried forward		108,678	112,893

There were no designated or restricted funds in the year ended 30 June 2022 (2021: £nil).

Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2022

Balance Sheet

	Notes	2022 £	2021 £
<i>Fixed assets</i>			
Tangible assets	2	4,643	10,158
<i>Current assets</i>			
Debtors and prepayments	3	85,746	60,373
Cash		129,691	101,779
Total assets		220,081	172,310
Creditors: amounts falling due within one year	4	(111,403)	(59,416)
Net assets		108,678	112,894
 Reserves			
Restricted funds		-	-
Unrestricted funds		108,678	112,894
Total funds		108,678	112,894

The financial statements were approved by the trustees on 31 January 2023 and signed on its behalf by:



R Bedlow
Treasurer

Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2022

1. Accounting policies

The principal accounting policies are summarised below and have been applied consistently throughout the year and in the preceding 13 month period.

1.1. Basis of accounting

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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 (FRS102) (effective 1 January 2019)' and the Companies Act 2006. The financial statements have been prepared under historical cost convention.

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. Whilst there remains some uncertainty in relation to COVID-19, the club has demonstrated its resilience over the previous two periods to manage COVID-19 related disruption. However, there are significant headwinds facing the UK economy currently with a cost-of-living crisis fuelled by rising energy prices. The Trustees have reviewed the current resources available to the club together with the budget for next year considering the current economic climate and have concluded that it remains appropriate to adopt the going concern basis in preparing the annual report and accounts. The financial accounts are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

1.2. Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charitable objectives of the club. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. The costs of raising and administrating such funds are charged against the specific fund.

1.3. Fixed assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of assets over their expected useful life as follows:

- Goals & other equipment Straight line over 4 years
- Computer equipment Straight line over 3 years

1.4. Incoming resources

Income resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are also applied to categories of income:

- Grants, donations and gifts are recognised when received.
- Investment income is recognised when receivable.
- Membership income is recognised in the period to which the annual membership relates.
- Tour and Tournament income is recognised when the events occur.
- Kit sales income is recognised when the goods are delivered.

Berkhamsted Raiders Community Football Club
Annual report and financial statements
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Accounting Policies (continued)

1.5. Cash in hand and at bank

Cash is represented by cash in hand and deposits with financial instructions. Cash equivalents are highly liquid investments that mature in more than 3 months from the date of acquisition and are readily convertible to known amounts of cash.

1.6. Resources expended

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising

Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiners fees and costs linked to the strategic management of the charity.

All expenditure is accounted for on an accruals basis and has been included under categories that aggregate all the costs for allocation to activities.

1.7. Taxation

The club is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

1.8. Debtors

Trade and other debtors are recognised at settlement amount after any trade discount applied. Prepayments are valued at the amount prepaid net of any discounts due.

1.9. Creditors and accruals

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

1.10. Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fairvalue.

Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2022

Notes to the financial statements

1. Resources expended

	2022	2021
	£	£
Costs of generating funds		
Fund raising costs	4,016	1,362
	<u>4,016</u>	<u>1,362</u>
Charitable activities		
Berkhamsted Sports Club membership	1,550	915
Registration and competition entry fees	9,932	4,186
Trophies, prizes and presentation costs	5,110	4,467
Coaching costs	70,742	62,179
Pitch hire	73,849	48,142
Match day kit	43,588	38,603
Manager's expenses	1,063	81
Referees' fees	17,377	6,156
League fines	1,119	590
Repairs and pitch maintenance	9,676	9,173
Coaching training course	2,208	115
Tournament expenses	10,451	9,568
Miscellaneous expenses	7,018	8,930
Depreciation	7,982	7,509
	<u>261,665</u>	<u>200,614</u>
Governance costs		
Committee and administrative expenses	56,123	51,209
Independent examination	960	1,390
Other professional fees	8,345	1,998
Bank charges	193	82
	<u>65,621</u>	<u>54,679</u>
Other resources expended		
Other charitable donations	5,129	201
	<u>5,129</u>	<u>201</u>

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements.

In the view of the trustees in applying the accounting policies adapted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant rise of material adjustment in the next financial year.

Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2022

2. Tangible fixed assets

	Goals & Equipment	Computer Equipment
Cost	£	£
At 1 June 2021	25,180	3,673
Additions	2,467	-
Disposals	-	-
At 30 June 2022	27,647	3,673
	£	£
Depreciation	£	£
At 1 June 2021	17,547	1,148
Charge for the year	6,758	1,224
Disposals	-	-
At 30 June 2022	24,305	2,372
Net book value		
At 31 May 2021	7,633	2,525
At 30 June 2022	3,342	1,301

3. Debtors

	2022	2021
	£	£
Trade Debtors	70,282	24,666
Prepayments	-	2,400
Gift Aid	14,999	32,609
Accrued income	465	698
	<u>85,746</u>	<u>60,373</u>

4. Creditors

	2022	2021
	£	£
Trade Creditors	712	10,365
Accruals	1,000	15,226
Other Payables	2,980	-
Deferred income	106,710	33,825
	<u>111,402</u>	<u>59,416</u>

5. Trustee remuneration and related party transactions

No trustee received any remuneration in respect of their services during the year (2021: £nil).

Payments in respect of expenses were made to the trustees amounted to £1,413 (2021: £1,049), which included equipment, ground maintenance, pitch hire and referees' fees.

Berkhamsted Raiders Community Football Club
Annual report and financial statements
year ending 30 June 2022

6. Staff Costs	2022	2021
	£	£
Gross salaries	30,000	28,000
Employers NIC	2,976	3,243
Employers pension	-	-

Average headcount for employees for the year is 1 (2021: 1)

BERKHAMSTED RAIDERS COMMUNITY FOOTBALL CLUB

England & Wales - Charity number 1119251

Accounts

Berkhamsted Raiders Community Football Club

Trustees' annual report and financial
statements for the 13 months ended 30
June 2021

Registered charity number 1119251

Berkhamsted Raiders Community Football Club
Annual report and financial statements
13 months ending 30 June 2021

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Berkhamsted Raiders Community Football Club
Annual report and financial statements
13 months ending 30 June 2021

Trustees' Report

The trustees present their annual report and the financial statements for the 13 month period ended 30 June 2021.

Reference and administrative information

Charity name	Berkhamsted Raiders Community Football Club
Registered Address	Kitcheners Field, Castle Hill, Berkhamsted, HP4 1HE
Registration number	1119251

Trustees	Mr K Pollard (Resigned) Mr S Bird (Resigned) Mrs J Bastiman (Secretary) Mr A Grindrod Mr P Russell (Resigned) Mr C Bentley Mrs C Spooner Mrs A Spencer Mr C Armond (Chairman) Mr R Bedlow (Treasurer) Mrs J Conway (Appointed)
----------	--

Independent examiners	Haines Watts Berkhamsted 4 Claridge Court Lower Kings Road Berkhamsted Hertfordshire HP4 2AF
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Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
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Objectives and activities of the Club

Berkhamsted Raiders Community Football Club is a registered charity and an FA Charter Standard Community club, running around 100 teams for boys and girls, from Under 7s up to Under 18s and also senior, ladies and veteran teams. The club has around 1,250 playing members.

As an FA Charter Standard Community Club, we operate to the highest standards set by the FA for football clubs.

The club has the following objectives:

1. To promote community participation in healthy recreation providing facilities for playing football ("facilities" meaning land, buildings, equipment and organising football activities).
2. To advance the education of children and young people whether or not undergoing formal education.

As well as providing involvement in football for our members, the club provides after school clubs and other sporting activities for members of the community. The club is also committed to providing education for its members, through FA approved courses.

Berkhamsted Raiders Community Football Club
Annual report and financial statements
13 months ending 30 June 2021

Trustees' Report (continued)

Management and governance arrangements

As a club, we encourage all parents to support good play, and sportsmanship, irrespective of which team is playing and we praise effort and performance more than results.

The club is managed by a Board of Trustees and the Football Management Committee. The Board of Trustees consists of three elected members and up to six co-opted members and each has a specific area of the club to be responsible for to improve the governance of the club.

The elected Trustees and elected members of the Football Management Committee are elected at the annual general meeting and hold office until the end of the annual general meeting the following year. Members may be co-opted onto the Trustees and the Football Management Committee.

The club's constitution provides for up to twelve trustees who hold the property of the club under the deed of trust. The Football Management Committee manage the club on a day to day basis. They report to the Board of Trustees who have overall financial responsibility.

Achievements and performance of the club

In the season 2020/21, the Club

- Provided sport for around 1,250 boys and girls.
- Increased participation in girls' football.
- Operated a waiting list for the additional demand from players that it has attracted, but it is unable to meet due to constraints on playing and training facilities.
- Delivered opportunities for participation in Futsal, Walking Football and Inclusive Football.
- Operated Football Partnerships with Ashlyns School and Bridgewater School to provide and fund football pitches and facilities.
- Due to COVID 19 and the incumbent lockdown we were unable to finish the season, host the West Herts Finals, presentation events and our tournament.
- As a response to the pandemic though we have managed to implement a socially distanced training program for all the members of the club over the summer in line with guidance from the FA.

The club continues to forge links with local schools, offering free coaching to both boys and girls. It also contributes to the cost of ground maintenance and continues to liaise with schools in the local community to fund facilities for sport including the maintenance of playing areas and the provision of goalposts and nets.

The Football Partnership with Ashlyns School on the development and management of "BerkoAstro", a floodlit all weather 3G pitch, and the Paul Beard Centre providing toilets, refreshments and club room facilities continues to be a success generating funds for investment in sport at the school and within Raiders.

The Club is actively pursuing the development of a Berkhamsted Community Stadium to enhance the provision of sports facilities for the local community.

The Club has led by example in the adoption of the FA Respect campaign and runs a club wide programme to promote Respect and increase understanding amongst players and parents.

Berkhamsted Raiders Community Football Club
Annual report and financial statements
13 months ending 30 June 2021

Trustees' Report (continued)

Financial review

The aim of the Board of Trustees is to ensure that the club's costs are more than covered by its income, and to create a surplus of funds that can be invested in future infrastructure projects in furtherance of the club's objectives.

Reserves

The charity's approach to reserves is to ensure that at all times a minimum of £10,000 is kept as a contingency fund. This would help to cover events such as the replacement of vandalised goals, or to fund kit purchases if our sponsorship revenues fall short. Any surpluses are invested in the development of facilities for football within the Club or within the local Community. The current reserves are held at £112,894.

Future Plans

We aim to build long-term, sustainable partnerships to deliver the best playing facilities, both indoor and outdoor. We will achieve this by providing access for Raiders members to two full size 3G pitches in Berkhamsted by the end of 2022 and increasing the number of grass pitches available to Raiders members from 28 currently to 37 by season 2021/22 through gaining use of new pitches at Durrants Lane and underused pitches at Borough and Parish Council locations.

We are looking to identify a suitable location and fund a new Clubhouse which will allow us to have a home and a base from which to pursue our objectives. We want to improve our coaching quality and have at least 75% of coaching sessions to be delivered by Level 2 Coaches.

We are committed to improving female participation across the Club (in line with FA goals) and to double girls' participation, in line with FA aims, increasing from 250 to 500 female playing members (and maintain boys at 950). We also want to support the development of futsal and provide a development pathway to adult football for all abilities and genders through local club partnerships.

We have achieved this by recruiting new Trustees with diverse and broad skillsets to ensure the Club meets the requirements of the Charity Commission and FA with an effective Club operations and communication between Football Committee Leadership and Age Group Co-ordinators (annually appointed) and ensuring an effective volunteer experience with clear communication, appropriate training and clear Roles and Responsibilities.

Raiders follow official FA guidelines for a return to grassroots football, in order that our management committee set out good practice guidance for those responsible for delivering different aspects of the Raiders grassroots football programme. This includes a risk assessment and a regular review of the financial impact on budgets.

Independent examiner

Shaun Brownsmith FCA of Haines Watts Chartered Accountants was re-appointed as the independent examiner during the period and has expressed his willingness to continue in that capacity.

This report was approved by the trustees on 20 October 2021 and signed on its behalf by



R Bedlow

Treasurer

Berkhamsted Raiders Community Football Club
Annual report and financial statements
13 months ending 30 June 2021

Independent examiner's report to the members of
Berkhamsted Raiders Community Football Club

Independent examiner's report to the trustees of Berkhamsted Raiders Community Football Club I report to the charity trustees on my examination of the accounts of the charity for the 13 month period ended 30 June 2021.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

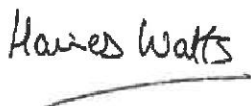
Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's account as carried out under section 145 of the Charities Act 2011 ('the Act'). In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

Independent Examination

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 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of section 130 of the 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 accounts 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 in the UK and Republic of Ireland (FRS102)).

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



Shaun Brownsmith FCA
Haines Watts
4 Claridge Court
Lower Kings Road
Berkhamsted
Hertfordshire
HP4 2AF

Date: ...21 October 2021...

Berkhamsted Raiders Community Football Club
Annual report and financial statements
13 months ending 30 June 2021

Statement of financial activities

	Notes	2021 Total funds £	2020 Total funds £
INCOMING RESOURCES			
Voluntary income			
Sponsorship and donations		17,200	22,477
Gift aid		18,623	13,986
General fund raising		8,711	2,229
Investment income		-	199
Incoming resources from charitable activities			
Membership fees		210,498	212,460
Tour income		-	28,023
Tournament income		11,861	9,524
Kit sales and other income		2,655	2,916
Total incoming resources		269,548	291,814
RESOURCES EXPENDED			
Costs of generating funds	1	1,362	2,783
Charitable activities	1	193,105	240,613
Governance costs	1	62,188	35,699
Other resources expended	1	201	416
Total resources expended		256,856	279,511
Net (outgoing)/incoming resources		12,692	12,303
Total funds brought forward		100,202	87,899
Total funds carried forward		112,894	100,202

There were no designated or restricted funds in the period ended 30 June 2021 (2020: £nil).

Berkhamsted Raiders Community Football Club
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Balance Sheet

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	2	10,158	7,224
Current assets			
Debtors and prepayments	3	60,373	13,986
Cash		101,779	92,718
Total assets		172,310	113,928
Creditors: amounts falling due within one year	4	(59,416)	(13,726)
Net assets		112,894	100,202
Reserves			
Restricted funds		-	-
Unrestricted funds		112,894	100,202
Total funds		112,894	100,202

The financial statements were approved by the trustees on 20 October 2021 and signed on its behalf by:



R Bedlow
Treasurer

Berkhamsted Raiders Community Football Club
Annual report and financial statements
13 months ending 30 June 2021

1. Accounting policies

The principal accounting policies are summarised below and have been applied consistently throughout the period and in the preceding year.

1.1. Basis of accounting

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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 (FRS102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under historical cost convention.

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. There remains significant uncertainty in relation to COVID-19, however through sound financial and operational management, the club's financial performance has proved resilient over the last thirteen months. Given the current resources available and the mitigating actions available to the club to mitigate further COVID-19 related disruption, the Trustees have concluded that it remains appropriate to adopt the going concern basis in preparing the annual report and accounts. The financial accounts are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The accounting period has been extended to 13 months to match activities of the charity during the financial period. The numbers presented are match to last year's results which were only a 12-month period.

1.2. Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charitable objectives of the club. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. The costs of raising and administrating such funds are charged against the specific fund.

1.3. Fixed assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of assets over their expected useful life as follows:

- Goals & other equipment Straight line over 4 years
- Computer equipment Straight line over 3 years

1.4. Incoming resources

Income resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are also applied to categories of income:

- Grants, donations and gifts are recognised when received.
- Investment income is recognised when receivable.
- Membership income is recognised in the period to which the annual membership relates.
- Tour and Tournament income is recognised when the events occur.
- Kit sales income is recognised when the goods are delivered.

Berkhamsted Raiders Community Football Club
Annual report and financial statements
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Accounting Policies (continued)

1.5. Resources expended

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising

Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiners fees and costs linked to the strategic management of the charity.

1.6. Taxation

The club is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

Berkhamsted Raiders Community Football Club
Annual report and financial statements
13 months ending 30 June 2021

Notes to the financial statements

1. Resources expended

	2021	2020
	£	£
Costs of generating funds		
Fund raising costs	<u>1,362</u>	<u>2,711</u>
	<u>1,362</u>	<u>2,711</u>
Charitable activities		
Berkhamsted Sports Club membership	915	4,470
Registration and competition entry fees	4,186	7,953
Trophies, prizes and presentation costs	4,467	71
Coaching costs	62,179	62,588
Pitch hire	48,142	60,560
Match day kit	38,603	49,403
Manager's expenses	81	1,657
Referees' fees	6,156	5,652
League fines	590	1,809
Repairs and pitch maintenance	9,173	4,775
Coaching training course	115	3,699
Tour expenses	-	19,635
Tournament expenses	9,568	8,355
Miscellaneous expenses	8,930	4,489
Bad Debt	-	10,500
Depreciation	7,509	5,567
	<u>200,614</u>	<u>251,183</u>
Governance costs		
Committee and administrative expenses	51,209	19,447
Independent examination	1,390	695
Other professional fees	1,998	4,708
Bank charges	82	351
	<u>54,679</u>	<u>25,201</u>
Other resources expended		
Other charitable donations	<u>201</u>	<u>416</u>
	<u>201</u>	<u>416</u>

Berkhamsted Raiders Community Football Club
Annual report and financial statements
13 months ending 30 June 2021

2. Tangible fixed assets

	Goals & Equipment
Cost	£
At 1 June 2020	22,373
Additions	10,443
Disposals	3,964
At 30 June 2021	<u>28,852</u>
Depreciation	
At 1 June 2020	15,149
Charge for the year	7,509
Disposals	3,964
At 30 June 2021	<u>18,694</u>
Net book value	
At 31 May 2020	7,224
At 30 June 2021	<u>10,158</u>

3. Debtors

	2021	2020
	£	£
Trade Debtors	24,666	-
Prepayments	2,400	-
Gift Aid	32,609	13,986
Accrued income	698	-
	<u>60,373</u>	<u>13,986</u>

4. Creditors

	2021	2020
	£	£
Trade Creditors	10,365	-
Accruals	15,226	9,142
Refunds Due	-	4,584
Deferred income	33,825	-
	<u>59,416</u>	<u>13,726</u>

5. Trustee remuneration and related party transactions

No trustee received any remuneration in respect of their services during the period (2020: £nil).
Average headcount for employees for the period is 1 (2020: 1).

Payments in respect of expenses were made to the trustees amounted to £1,049 (2020: £4,361), which included equipment, ground maintenance, pitch hire and referees' fees.