

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
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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.

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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 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.

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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.

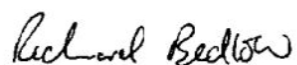
We have achieved this by recruiting new Trustees with diverse and broad skillsets to ensure the Club meets the requirements of the Charity Commission and FA with an effective Club operations and communication between Football Committee Leadership and Age Group Co-ordinators (annually appointed) and ensuring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

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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:.....

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Statement of financial activities

		2023	2022
	Notes	Total funds £	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

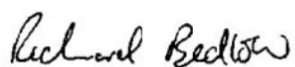
There were no designated or restricted funds in the year ended 30 June 2023 (2022: £nil).

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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

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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.

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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.

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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 rise of material adjustment in the next financial year.

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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.

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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).