

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)

England & Wales · Charity number 1131339

Details

Other names CAFE, ACCESSIBALL

Status Registered

Legal form Charitable company

Company number [06953363](#)

Registered 2009-08-25

Register [View on the Charity Commission register](#)

Contact

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London
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Activities

Objects: TO RELIEVE THE NEEDS OF DISABLED PEOPLE BY PROMOTING IMPORVED ACCESS AND FACILITIES FOR THEM AS FOOTBALL SPECTATORS, AND BY ENCOURAGING AND ASSISTING THE FORMATION OF ASSOCIATIONS OF PEOPLE TO FURTHER SUCH PURPOSES, ALL IN TERRITORIES OUTSIDE OF ENGLAND IN PARTICULAR BUT WITHOUT LIMITATION ACROSS EUROPE AND THE UNION OF EUROPEAN FOOTBALL ASSOCIATIONS (UEFA).

Activities: Provides access and disability guidance to football clubs, associations and UEFA and works to create a more inclusive matchday experience and improved access to stadiums. In addition, works with local NGOs and disabled spectator groups to help support self-advocacy and sustainability. Aims to increase the number of disabled people attending live football matches across Europe.

Classification

- **How:** Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Disability, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Albania
- Andorra
- Armenia
- Austria
- Azerbaijan
- Belarus
- Belgium
- Bosnia And Herzegovina
- Bulgaria
- Croatia
- Cyprus
- Czech Republic
- Denmark
- Estonia
- Faroe Islands
- Finland
- France
- Georgia
- Germany
- Greece
- Hungary
- Iceland
- Ireland
- Israel
- Italy
- Kazakhstan
- Latvia
- Liechtenstein
- Lithuania
- Luxembourg
- Macedonia
- Malta
- Moldova

- Montenegro
- Netherlands
- Northern Ireland
- Norway
- Poland
- Portugal
- Romania
- Russia
- San Marino
- Scotland
- Serbia
- Slovakia
- Slovenia
- Spain
- Sweden
- Switzerland
- Turkey
- Ukraine
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£436,290	£658,945	-	-
2024-06-30	£455,605	£440,091	-	-
2023-06-30	£550,696	£771,166	£576,744	5
2022-06-30	£531,775	£722,722	£797,214	5
2021-06-30	£811,531	£623,874	£988,161	6

Trustees

Name	Role	Appointed
MARK ALEXANDER FLEWITT	Chair	2017-11-27
Daan de Jong		2024-09-08
Dmytro Zharyi		2022-08-01
Dr Kush Kanodia		2016-10-10
Gareth Lee Preen		2025-11-17
JOANA ISABEL DA COSTA E CAL		2024-01-22
John Roberts		2020-08-12

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)

England & Wales - Charity number 1131339

Accounts

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

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CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2025**

Trustees

J Da Costa E Cal
D De Jong (appointed 8 September 2024)
K Kanodia
M A Flewitt
J Roberts
Dmytro Zharyi
Gareth Preen (appointed 17 November 2025)

Company registered number

06953363

Charity registered number

1131339

Registered office

35 Ballards Lane
London
N3 1XW

Independent examiners

BKL Audit LLP
Chartered Accountants
35 Ballards Lane
London
N3 1XW

Solicitors

Thomson Reuters Trust Law Foundation
5 Canada Square
London
E14 5AQ

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2025

The Trustees present their annual report together with the financial statements of the charity for the 1 July 2024 to 30 June 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) 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).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The objects for which the company was established are to relieve the needs of disabled people by promoting improved access and facilities for them as football spectators, and by encouraging and assisting the formation of associations of people to further such purposes, all in territories outside of England in particular but without limitation across Europe, and progressively further afield. By using special influence of football, The Centre for Access to Football in Europe trading as AccessibAll is helping to raise awareness and to improve the lives of disabled people in the wider society but especially by promoting improved access to European and worldwide football.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

Working in partnership with UEFA to ensure accessible and inclusive tournaments and finals, and develop strategies to support national associations with improving experiences for disabled fans. Working in partnership with FIFA to ensure accessible and inclusive men's and women's World Cups, and other tournaments. Working with clubs and stadium owners to achieve improvements in accessibility and inclusion for disabled fans. Empowering disabled football fans to have their say in decisions that affect them. Extending our scope of work beyond European football, offering the potential for new partnerships and areas of development.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

Objectives and activities (continued)

c. Activities undertaken to achieve objectives

In June 2024, the Centre for Access to Football in Europe (CAFE) undertook the decision to rebrand the organisation as AccessibAll. While the legal entity has not changed, the new trading name for the charity gave us the opportunity to realign our goals with our branding, particularly reflecting our aim to work on a more global scale rather than limited to Europe, and to offer our services to other sports as well as football. The branding change has been warmly received by new and existing partners, with new opportunities already opening up in North and Central America and Asia.

We were delighted to host our fifth AccessibAll Global Summit in November 2024 at the Riyadh Air Metropolitano - home of Club Atlético de Madrid. This landmark event brought together individuals, fans, and advocates from around the world to champion accessibility and inclusivity in sports. With over a third of attendees identifying as disabled, the Summit reflected a broad spectrum of disabilities, including wheelchair users, ambulant disabled people, blind and partially sighted people, learning disabled people, and neurodivergent fans. Delegates from 35 countries joined us, exchanging ideas and strategies to make sports truly accessible for all. We were also delighted to have UEFA presenting their UEFA EURO 2024 achievements, showcasing advancements in accessibility and fan engagement, and FIFA sharing insights on the future of FIFA World Cup 2026 - Canada, Mexico and the United States competitions, highlighting their commitment to inclusivity on a global scale.

During the AccessibAll Global Summit, AccessibAll launched three new pillars which will form a key part of our future works. The Access Champions certification is designed to set a new standard of accessibility, looking at clubs and venues beyond traditional access appraisals and diving further into the clubs' true commitment to wider inclusion. Club Atlético de Madrid were the first club to sign up for the Access Champion certification, committing to a matchday where every fan feels included, safe and valued and creating environments where every supporter feels that the stadium is built with them in mind. The roll-out of the Access Champion process is continuing, with a further five stadiums expected to receive the certification in the current 2025/26 financial year.

The Access Captains initiative was designed to further empower disabled people and their advocates, developing our local knowledge whilst also helping Access Captains to drive further change in their countries. At the heart of every inclusive society lies the commitment of individuals who champion the rights and requirements of all of its members. Inspired by this vision, we are proud to speak in a unified voice alongside our Access Captains and wider disabled fans networks. All Access Captains have signed a pledge outlining their commitment and partnership, and significant progress is already being made. As at 30th June 2025 we had appointed 14 Access Captains, and we expect to have grown the group to 20 members by 30th June 2026.

At the Global Summit, we also took a bold step forward in our mission by launching the Access Academy. A key theme from the Summit was the increasing demand for scalable learning, practical tools, and shared insights. In response, we have developed a digital learning platform designed to drive inclusive progress across clubs, stadiums, and governing bodies. The Access Academy features a free public launch video to support clubs in beginning their accessibility journey, interactive sessions powered by generative AI in multiple languages, and flexible, inclusive learning from anywhere in the world. The goal is to shift accessibility from theory to everyday action — by giving people the tools and confidence to lead inclusively.

As per our long-standing agreement with UEFA, AccessibAll has continued to provide support with access provisions at the UEFA Champions League Final, UEFA Europa League Final, UEFA Women's Champions League Final, UEFA Europa Conference League Final, UEFA Nations League Finals and UEFA Super Cup. AccessibAll support for this season's Finals included the appointment of commentators and delivery of live audio-descriptive commentary (ADC) at every Final in the local language and the languages of all participating teams and nations. AccessibAll also assists with proof of eligibility checks on all ticket applications for accessibility seating at these Finals, working directly with UEFA Ticketing to ensure that every successful application for accessibility tickets is genuine and only available for disabled supporters who qualify for accessibility seating.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

Objectives and activities (continued)

In partnership with UEFA, AccessibAll delivered a comprehensive review of the existing stadium accessibility guidelines – originally published in 2011 – contained in 'Access for All'. This review brings the document in line with updated European standards and includes new solutions and technologies not available at the original time of publication. The new UEFA Accessibility Guidelines were published in September 2024 and AccessibAll has supported UEFA in raising awareness of the new guide amongst the football family. The document provides the most accurate, relevant and comprehensive accessibility resource for stakeholders across the game.

We have also worked with UEFA to develop and prepare the European Disabled Fans Survey, the largest research project of its kind, launched in November 2025 with UEFA's support.

Through our expert ADC Network and Training Programme, AccessibAll managed the training and delivery of live audio-descriptive commentary at the 2025 FIFA Club World Cup in the United States, in both English and Spanish. Training was delivered in host cities across the United States with newly-trained commentators assessed, accredited and appointed to deliver the service live from inside the stadiums at the tournament.

AccessibAll was proud to host the first ever AccessibAll LATAM Forum in Monterrey, Mexico, in June 2025. Taking place during the World Football Summit, the event brought together passionate high-profile speakers including representatives of the International Paralympic Committee, Special Olympics, Club Tigres, Comité Paralímpico Mexicano (COPAME) and Cripple Media. The sessions in Monterrey touched on a number of topics key to delivering true inclusion, including media representation, public policy and changing the perception of disabled people.

AccessibAll has in place a dedicated Fans Liaison Officer, who is in regular contact with disabled fans from across the globe and collating information on their matchday experiences. As a direct point of contact, disabled fans feel empowered in bringing their feedback to AccessibAll and raising any concerns that they may have, in the knowledge that their contributions will be acted upon.

d. Grant-making policies

AccessibAll has traditionally offered a limited number of small grants to disabled fans groups during the annual #TotalAccess Week of Action, upon acceptance of a satisfactory proposal from the groups. Grants are capped at £250, and we have previously offered up to 10-15 of such grants per year. The grants are used to support disabled fans in taking part in the Week of Action initiative, and fund such actions as the creation of banners, accessible travel to an away match or a gathering of disabled fans at a non-matchday event. For the 2025 campaign, the grants programme was paused with no grants offered, to enable the team to review its effectiveness ahead of future campaigns.

e. Volunteers

AccessibAll utilises volunteers ahead of UEFA competition Finals to serve as accessibility monitors at these events. Following a robust training session delivered by a member of the AccessibAll team, accessibility monitors are provided with a ticket to the relevant Final and are required to provide a detailed report outlining the positive and negative areas of their matchday experiences. These findings are then presented to the host club/venue and to UEFA to better inform future match operations.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

Achievements and performance

a. Main achievements of the charity

Hosting of the fifth AccessibAll Global Summit – the largest event of its kind bringing together stakeholders from across the sports and disability sectors to promote improved accessibility for all disabled people through the unique power of football. The event was held at Club Atlético de Madrid's iconic Riyadh Air Metropolitano stadium, with speakers from FIFA, UEFA and many of the industry's leading names.

Managing the delivery of audio-descriptive commentary (ADC) at all UEFA EURO 2024 matches. The service was available in up to three languages at each match (German at every match, and in the languages of the participating countries in every match, plus English where possible). Over 40,000 individual listeners tuned into the service during the tournament via the official UEFA EURO 2024 app.

Providing ADC at the 2025 UEFA Champions League Final, Europa League Final, Women's Champions League Final, Conference League Final; and 2024 UEFA Super Cup, in the host language plus languages of all finalist teams.

Carrying out proof of eligibility checks for all accessibility ticket applications to major UEFA events – UEFA EURO 2024, UEFA Women's EURO 2025, UEFA Nations League Finals, UEFA Champions League Final, UEFA Women's Champions League Final, UEFA Europa League Final, UEFA Conference League Final and UEFA Super Cup.

Providing our ADC training across the United States, in English and Spanish, ahead of the FIFA Club World Cup 2025. AccessibAll also managed the delivery of the service during the tournament, with ADC available at more matches than in any international football tournament in history.

Hosting the first ever AccessibAll LATAM Forum in Monterrey, Mexico, during the World Football Summit. The event brought together passionate high-profile speakers including representatives of the International Paralympic Committee, Special Olympics, Club Tigres, Comité Paralímpico Mexicano (COPAME) and Cripple Media.

Development, updating and publication of the UEFA Accessibility Guidelines – the most comprehensive guidance document designed to support venue operators in meeting and exceeding European minimum standards on accessible facilities and services.

Launch of the Access Champions certification, drawing on AccessibAll's experience in appraising over 200 stadiums to promote best practices, to celebrate those going above and beyond within the game and creating clear venue improvement plans with short, medium and long term goals.

Creation of the Access Academy – an online digital learning platform designed to drive inclusive progress across clubs, stadiums, and governing bodies.

Appointment of the first cohort of Access Captains, intended to empower disabled people and their advocates, develop our local knowledge and support like-minded changemakers to drive further improvements in their countries.

Delivering the thirteenth annual #TotalAccess Week of Action, celebrating access and inclusion with national associations, leagues, clubs, disabled fans and other like-minded partners around the world.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

(continued)

b. Review of activities

Successful delivery of the AccessibAll Global Summit 2024 in Madrid.

Development and launch of the Access Champions certification, the Access Captains initiative and the Access Academy.

Successful hosting of the AccessibAll LATAM Forum in Monterrey, in collaboration with World Football Summit and Comité Paralímpico Mexicano (COPAME).

Training and appointment of audio-descriptive commentators at the FIFA Club World Cup 2025 in English and Spanish.

Partnering with Atlético de Madrid, Diario AS, Integrated Dreams, and the World Football Summit to deliver the most inclusive UEFA Champions League match of all time at the Riyadh Air Metropolitano stadium, Madrid.

Supporting UEFA in delivering accessible competition Finals at UEFA Champions League Final (Munich), Europa League Final (Bilbao), Conference League Final (Wroclaw), Women's Champions League Final (Lisbon), UEFA Nations League Finals (Munich and Stuttgart) and UEFA Super Cup 2023 (Warsaw). AccessibAll support includes delivery of audio-descriptive commentary in the local language, finalist teams' languages, and English where possible, and proof of eligibility checks during accessibility ticket sales windows.

c. Factors relevant to achieve objectives

The organisation has continued to implement strategic measures to inform future decisions and further establish ourselves as the leaders in our field. We have engaged with Remedy to build further fundraising capacity, targeting a diversification of funding sources to widen the range of our activities and to secure our future.

The implementation of decision to rebrand our trading name as AccessibAll has opened new opportunities for us, outside of both Europe and football. Initial discussions with prospective partners outside of Europe have been very positive, and we are working towards establishing pilot projects in a number of non-European countries and regions.

Whilst we look to diversify our reach, European football remains our largest market and we maintain a strong relationship with UEFA. The previous agreement with UEFA expired in June 2025, with negotiations on a new two-year agreement almost finalised. We expect to be able to announce this partnership renewal imminently. The contract has established us as one of UEFA's longest serving partners, and is recognition both of their commitment to our topic and to the consistently high level of service that we provide to them.

d. Fundraising activities and income generation

While the charity does not currently undertake any formal fundraising activities, we are in the process of developing a new fundraising model that will see us open up our expertise to new potential partners. We are aiming to become less reliant on the current model of grant donations in order to fund our work, and enter into agreements with new partners and sponsors to further diversify our reach.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Financial review

The directors are satisfied with the results for the period ended 30 June 2025 and wish to thank UEFA for its continued support. This support allows AccessibAll to continue to break new frontiers in access and inclusion and to push for better standards.

c. Investment policy

The company's policy is to hold any surplus funds in bank accounts.

d. Principal risks and uncertainties

The key risks associated with AccessibAll are as follows:

- a) Non-renewal or reduction of AccessibAll's primary funding source. The proposed level of reserves allows AccessibAll to continue to operate for a minimum of 12 months, whilst making efforts to find alternative sources of funding, or managing a gradual run-down of activities if negotiations fail and alternative funding is not identified;
- b) Change in current location of charity headquarters and the potential increase in any cost;
- c) Implications of AccessibAll, as a UK registered charity and Company Limited by Guarantee, receiving funding from outside of Britain, following the UK's exit from the European Union; and
- d) Exposure to currency fluctuations, with AccessibAll typically receiving funding in Euros, and more recently in US Dollars and Swiss Francs, and incurring expenditure in Pound Sterling, US Dollars and Swiss Francs.

e. Reserves policy

AccessibAll and its trustees have established its reserve level, which equates to 12 months of its operating costs in AccessibAll's bank accounts in the currencies in which it operates (euros and pound sterling and any other currency determined by the Trustees). AccessibAll also builds an additional reserve 6 months ahead of the AccessibAll Global Summit, which is typically held every 3 years.

This reserve level has been established following a review by the Trustees of the funds received and held by AccessibAll and a risk assessment of AccessibAll's current financial health. This risk assessment considered the current and predicted future trends that impact the funding and financial landscape generally and those that are likely to be of particular relevance to AccessibAll.

The reserve level set by this policy will be assessed on a quarterly basis, as a rolling agenda item at Trustee meetings, to ensure its accuracy and to account for any variables. This review will compare the reserves actually held against the target level set and consider the reasons behind any discrepancy and take corrective action to replenish or release funds from reserves as appropriate. This review will be carried out by the CEO and will be presented to the Board of Trustees at each board meeting for sign-off.

An extraordinary meeting will be called if reserves fall below 6 months of operating costs in AccessibAll's bank accounts in the currencies in which it operates (euros and pound sterling and any other currency determined by the Trustees).

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

Structure, governance and management

a. Constitution

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The board meets on a regular basis to review appropriate strategic, operational and financial matters.

b. Methods of appointment or election of Trustees

The management of the Group and the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Organisational structure and decision-making policies

The board of trustees hold quarterly and extraordinary meetings to discuss finances, new projects, legal and staffing matters. Meetings also include updates from the staff team, with staff and trustees meeting together at least once a year. The CEO and Operations Manager will regularly liaise with the trustees to sign off on project proposals and budgets.

d. Pay policy for key management personnel

All staff salaries are reviewed annually, in line with six and twelve month staff reviews where performance is assessed against agreed KPIs.

e. Related party relationships

The organisation is aligned with Stichting CAFE, a foundation established in the Netherlands in order to access European funding opportunities. Stichting CAFE currently has no staff, and is in the process of reinforcing the Supervisory and Management board with suitable local Dutch residents to complement the existing AccessibAll trustees.

Working with AccessibAll, European partners and like-minded individuals, Stichting CAFE will develop toolkits and resources to support disabled people in seeking employment and volunteering opportunities within the sport industry.

Plans for future periods

- Extending our partnership with UEFA with the signing of the new two-year agreement
- Continued support for UEFA around its club competition Finals
- Enhanced roll-out of the Access Champions recognition with over ten stadiums certified
- Successful diversification of funding with new partnerships
- Further development of the Access Academy and developing this as its own fundraising channel
- Appointment and wider empowerment of new Access Captains across Europe and beyond
- Hosting the 6th AccessibAll Global Summit
- Hosting of regional workshops in non-European regions
- Delivery of the 14th #TotalAccess Week of Action between 13-29 March 2026

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

M.A. Flewitt

.....
M A Flewitt
Trustee
Date: 10 March 2026

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2025

Independent examiner's report to the Trustees of Centre for Access to Football in Europe (CAFE) ('the charity')

I report to the charity Trustees on my examination of the accounts of the Group comprising the AccessibAll ('the parent charity') and its subsidiary undertakings for the year ended 30 June 2025.

Responsibilities and basis of report

As the Trustees of the charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 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 the charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the 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 applicable in the UK and Republic of Ireland (FRS 102).

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

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed: *Edward Passmore*

Dated: 11/03/2026

Edward Passmore

FCA

BKL Audit LLP
Chartered Accountants
London

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Income from:					
Donations and legacies	2	3,099	433,191	436,290	455,605
Total income		<u>3,099</u>	<u>433,191</u>	<u>436,290</u>	<u>455,605</u>
Expenditure on:					
Charitable activities	3	2,973	655,972	658,945	440,091
Total expenditure		<u>2,973</u>	<u>655,972</u>	<u>658,945</u>	<u>440,091</u>
Net movement in funds		<u>126</u>	<u>(222,781)</u>	<u>(222,655)</u>	<u>15,514</u>
Reconciliation of funds:					
Total funds brought forward		108,575	483,683	592,258	576,744
Net movement in funds		126	(222,781)	(222,655)	15,514
Total funds carried forward		<u><u>108,701</u></u>	<u><u>260,902</u></u>	<u><u>369,603</u></u>	<u><u>592,258</u></u>

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)
REGISTERED NUMBER: 06953363

BALANCE SHEET
AS AT 30 JUNE 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	8	141	148
		<u>141</u>	<u>148</u>
Current assets			
Debtors	9	135,666	174,397
Cash at bank and in hand		258,993	447,843
		<u>394,659</u>	<u>622,240</u>
Current liabilities			
Creditors: amounts falling due within one year	10	(25,197)	(30,130)
Net current assets		<u>369,462</u>	592,110
Total net assets		<u><u>369,603</u></u>	<u><u>592,258</u></u>
Charity funds			
Restricted funds	11	260,902	483,683
Unrestricted funds	11	108,701	108,575
Total funds		<u><u>369,603</u></u>	<u><u>592,258</u></u>

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)
REGISTERED NUMBER: 06953363

BALANCE SHEET (CONTINUED)
AS AT 30 JUNE 2025

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

M.A. Flewitt

.....
M A Flewitt

Trustee

Date: 10 March 2026

The notes on pages 14 to 25 form part of these financial statements.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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 (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The organisation is aligned with Stichting CAFE, a foundation established in the Netherlands in order to access European funding opportunities. Consolidated financial statements are not required as the group is small. The Trustees have not prepared group accounts as they are of the opinion that the results of the subsidiary are not material to an understanding of the Charity's financial statements.

AccessibAll meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company status

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable surpluses from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

1.3 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. As such they continue to adopt the going concern basis in preparing the financial statements.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1. Accounting policies (continued)

1.4 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Short-term leasehold property	- Over 3 years
Office equipment	- Over 3 years
Computer equipment	- Over 3 years

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1. Accounting policies (continued)

1.7 Debtors

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

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.11 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

1.12 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

2. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations	3,099	433,191	436,290
	<u>3,099</u>	<u>433,191</u>	<u>436,290</u>
	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations	2,338	414,267	416,605
Services in kind	39,000	-	39,000
	<u>41,338</u>	<u>414,267</u>	<u>455,605</u>
<i>Total 2024</i>	<u><i>41,338</i></u>	<u><i>414,267</i></u>	<u><i>455,605</i></u>

The Services in kind figure above consists of pro-bono legal services performed by Thomson Reuters Trust Law Foundation, whom we thank for their efforts.

3. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Promoting improved access for disabled football spectators	2,973	655,972	658,945
	<u>2,973</u>	<u>655,972</u>	<u>658,945</u>
	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total 2024 £</i>
Promoting improved access for disabled football spectators	35,374	404,717	440,091
	<u>35,374</u>	<u>404,717</u>	<u>440,091</u>

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

4. Analysis of expenditure by activities

	Direct costs 2025 £	Support costs 2025 £	Total funds 2025 £
Promoting improved access for disabled football spectators	555,878	103,067	658,945
	<i>Direct costs 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Promoting improved access for disabled football spectators	256,114	183,977	440,091

Analysis of direct costs

	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	117,576	110,228
Professional fees	71,881	55,710
Hotels, travel and subsistence	119,193	36,941
CAFE conference	37,891	-
Audio descriptive commentary and training	202,663	48,863
European Commission - GGNAI	6,674	4,372
	555,878	256,114

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

4. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	11,099	48,408
Depreciation	107	384
Advertising	21,446	10,683
Premises expenses	6,938	8,315
Staff training	-	1,072
Printing & postage	300	93
Telephone	2,565	961
Bank charges	436	232
Legal fees	2,455	40,954
Consultancy fees	23,854	26,036
Professional fees	2,610	3,414
Exchange rate variance	6,407	7,044
Computer costs	18,925	25,542
Sundry expenses	-	189
Governance costs	5,925	10,650
	103,067	183,977

5. Independent Examination fee

	2025 £	<i>2024 £</i>
Fees payable to the charity's independent examiner in respect of the preparation and independent examination of the charities accounts	7,000	6,700
Fees payable to the charity's independent examiner in respect of: Underaccrual from prior year	-	3,950

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

6. Staff costs

	2025	<i>2024</i>
	£	£
Wages and salaries	118,193	<i>142,886</i>
Social security costs	7,545	<i>12,203</i>
Contribution to defined contribution pension schemes	2,937	<i>3,547</i>
	128,675	<i>158,636</i>

The average number of persons employed by the charity during the year was as follows:

	2025	<i>2024</i>
Employees	3	<i>4</i>

No employee received remuneration amounting to more than £60,000 in either year.

During the year, key management personnel received remuneration of £Nil (2024 - £Nil).

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year, expenses totalling £2,223 were reimbursed or paid directly to 4 Trustees (2024 - £1,537 to 4 Trustees).

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

8. Tangible fixed assets

	Office equipment £	Computer equipment £	Total £
Cost or valuation			
At 1 July 2024	13,078	1,080	14,158
Additions	-	100	100
At 30 June 2025	<u>13,078</u>	<u>1,180</u>	<u>14,258</u>
Depreciation			
At 1 July 2024	12,930	1,080	14,010
Charge for the year	74	33	107
At 30 June 2025	<u>13,004</u>	<u>1,113</u>	<u>14,117</u>
Net book value			
At 30 June 2025	<u>74</u>	<u>67</u>	<u>141</u>
At 30 June 2024	<u>148</u>	<u>-</u>	<u>148</u>

9. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	546	157,026
Other debtors	15,923	15,697
Prepayments and accrued income	119,197	1,674
	<u>135,666</u>	<u>174,397</u>

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

10. Creditors: Amounts falling due within one year

	2025	<i>2024</i>
	£	<i>£</i>
Trade creditors	14,990	<i>15,722</i>
Other taxation and social security	1,758	<i>1,797</i>
Other creditors	599	<i>560</i>
Accruals and deferred income	7,850	<i>12,051</i>
	25,197	<i>30,130</i>

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

11. Statement of funds

Statement of funds - current year

	Balance at 1 July 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2025 £
Unrestricted funds					
General Funds - all funds	108,575	3,099	(2,973)	-	108,701
Restricted funds					
Founding Grant	336,218	-	(201,199)	22,484	157,503
FIFA	37,324	165,709	(113,334)	-	89,699
UEFA Base	-	139,546	(139,546)	-	-
European Commission	20,845	30,834	(56,240)	4,561	-
National Association training	13,700	-	-	-	13,700
UEFA Euro	75,596	97,102	(145,653)	(27,045)	-
	<u>483,683</u>	<u>433,191</u>	<u>(655,972)</u>	<u>-</u>	<u>260,902</u>
Total of funds	<u><u>592,258</u></u>	<u><u>436,290</u></u>	<u><u>(658,945)</u></u>	<u><u>-</u></u>	<u><u>369,603</u></u>

The grants provided by UEFA continue to fund AccessibAll's work to ensure that disabled people are able to take their rightful places within football, be it as spectators, volunteers, players, coaches, administrators, leaders or decision-makers.

AccessibAll has completed the delivery of a number of major projects. Our work with UEFA on UEFA EURO 2024 began during the 2022/23 season, continued in the 2023/24 season, and concluded in 2024, some of which are also reflected in the 2024/25 financial year as some of the tournament matches and the final payments were made post-June 2024.

Our work on the Audio Descriptive Commentary services for the FIFA 2025 Club World Cup in the USA, began in early 2025 and continued through the tournament, with the final matches and related payments being completed post June 2025. Consequently, some of the FCWC2025 financial transactions will be reflected in 2025/26 accounts

The European Commission made an Erasmus+ grant to AccessibAll in 2022 to support their accessibility projects. The work on the Erasmus+ project was completed in the 2024/25 financial year. Our associated Dutch Foundation Stichting CAFÉ, is part of a successful consortium bid with partners from various countries for a new Erasmus+ project, which will be starting in 2026. AccessibAll will be supporting Stichting CAFÉ in the delivery of this new Erasmus+ project.

UEFA funding for AccessibAll continued until the end of the 2024/25 period. Negotiations on the renewal and extension of this partnership for a further 2 years for the 2025/27 period have been completed, and the agreement should be signed shortly.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

11. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 July 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 30 June 2024 £</i>
Unrestricted funds					
General Funds - all funds	122,169	39,000	(39,652)	(12,942)	108,575
Restricted funds					
Founding Grant	362,701	-	(26,483)	-	336,218
FIFA	34,763	41,437	(38,876)	-	37,324
UEFA Base	-	165,201	(178,143)	12,942	-
European Commission	22,903	-	(2,058)	-	20,845
National Association training	13,896	-	(196)	-	13,700
UEFA Euro	20,312	209,967	(154,683)	-	75,596
	<u>454,575</u>	<u>416,605</u>	<u>(400,439)</u>	<u>12,942</u>	<u>483,683</u>
Total of funds	<u><u>576,744</u></u>	<u><u>455,605</u></u>	<u><u>(440,091)</u></u>	<u><u>-</u></u>	<u><u>592,258</u></u>

12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	141	-	141
Current assets	53,560	341,099	394,659
Creditors due within one year	-	(25,197)	(25,197)
Difference	55,000	(55,000)	-
Total	<u><u>108,701</u></u>	<u><u>260,902</u></u>	<u><u>369,603</u></u>

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

12. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	148	-	148
Current assets	108,427	513,813	622,240
Creditors due within one year	-	(30,130)	(30,130)
Total	<u>108,575</u>	<u>483,683</u>	<u>592,258</u>

13. Related party transactions

During the year, supplies to the value of £Nil (2024: £11,376) including VAT were made from Atherden Fuller Leng Limited, a company of which one of the trustees is a director, relating to Fifa Handbook illustrations. This amount was included in trade creditors at the year end.

Key management personnel services totalling £84,822 (2024: £78,986) are provided by Club Affairs Sarl. Of this £Nil was outstanding at the year end (2024: £6,296 accruals). Expenses totalling £16,569 (2024: £7,569) were paid relating to this service.

Other than those already disclosed, there were no related party transactions for the years ended 30 June 2025 and 30 June 2024.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)

England & Wales - Charity number 1131339

Accounts

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

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CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2024**

Trustees

J Da Costa E Cal (appointed 22 January 2024)
D De Jong (appointed 8 September 2024)
K Kanodia
M A Flewitt
A J W Taylor (resigned 13 September 2023)
E Theodorou
J Roberts
Dmytro Zharyi

Company registered number

06953363

Charity registered number

1131339

Registered office

35 Ballards Lane
London
N3 1XW

Independent examiners

BKL Audit LLP
Chartered Accountants
35 Ballards Lane
London
N3 1XW

Solicitors

Thomson Reuters Trust Law Foundation
5 Canada Square
London
E14 5AQ

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2024

The Trustees present their annual report together with the financial statements of the charity for the 1 July 2023 to 30 June 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) 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).

Since the group and the charity qualify as small under section 383 of the Companies Act 2006, the Group strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The objects for which the company was established are to relieve the needs of disabled people by promoting improved access and facilities for them as football spectators, and by encouraging and assisting the formation of associations of people to further such purposes, all in territories outside of England in particular but without limitation across Europe, and progressively further afield. By using special influence of football, CAFE is helping to raise awareness and to improve the lives of disabled people in the wider society but especially by promoting improved access to European and worldwide football.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

Working in partnership with UEFA to ensure accessible and inclusive tournaments and finals, and develop strategies to support national associations with improving experiences for disabled fans. Working in partnership with FIFA to ensure accessible and inclusive men's and women's World Cups, and other tournaments. Empowering disabled football fans to have their say in decisions that affect them. Extending our scope of work beyond European football, offering the potential for new partnerships and areas of development

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024

Objectives and activities (continued)

c. Activities undertaken to achieve objectives

In June 2024, the Centre for Access to Football in Europe (CAFE) undertook the decision to rebrand the organisation as AccessibAll. The legal name of the charity entity will continue to be Centre for Access to Football in Europe (CAFE), but the new AccessibAll trading name will now be used for all our activities. This change gave us the opportunity to realign our goals with our branding, particularly reflecting our aim to work on a more global scale rather than limited to Europe, and to offer our services to other sports as well as football. The branding change has been warmly received by new and existing partners, with new opportunities already opening up in North and Central America and in Asia.

Supporting with access provisions at the UEFA Champions League Final, UEFA Europa League Final, UEFA Women's Champions League Final, UEFA Europa Conference League Final and UEFA Super Cup. AccessibAll support includes a pre-Final visit and delivery of a comprehensive access appraisal report with recommendations for short, medium and long term improvements. AccessibAll assists with proof of eligibility checks on all ticket applications for accessibility seating at these Finals, and delivers audio-descriptive commentary (ADC) in between 1-4 languages (local language, language of finalist clubs, English where possible and not already offered). AccessibAll also appoints and trains volunteer Accessibility Monitors to attend each Final and report back to AccessibAll on any issues that they encountered during their matchday experience.

Ahead of UEFA EURO 2024 in Germany, AccessibAll visited each host stadium and delivered detailed access appraisals to venue managers and to UEFA, with recommendations on how to improve accessibility ahead of and in legacy of the tournament. The largest ever ADC programme was delivered by AccessibAll and its expert ADC Network at every match during the tournament, with German ADC available in every game as well as the language of almost all participating teams, plus English where possible. Over 90 commentators were accredited and rostered to deliver ADC from inside the stadiums. Accessibility monitors were also appointed at every host venue, providing feedback on over 20 matches which helped to influence change ahead of upcoming fixtures.

In partnership with UEFA, AccessibAll has undertaken a comprehensive review of the existing stadium accessibility guidelines – published in 2011 – contained in 'Access for All'. This review brings the document in line with updated European standards and includes new solutions and technologies not available at the original time of publication. The project has also seen AccessibAll liaise with expert partners to ensure that the document will provide the most accurate, relevant and comprehensive resource for stakeholders across the game.

Through our expert ADC Network and Training Programme, AccessibAll trained local people to deliver the first ever live football audio-descriptive commentary in Australia and New Zealand, at the FIFA Women's World Cup. This was the first ever FIFA Women's World Cup to offer an ADC service, which was available at 40 matches across 10 venues. The service not only allowed many partially sighted and blind supporters to experience a match with ADC for the first time, but also provided locally-trained commentators with vital experience to continue to support the wider availability of ADC in Australia and New Zealand in the future.

AccessibAll has in place a dedicated Fans Liaison Officer, who is in regular contact with disabled fans from across the globe and collating information on their matchday experiences. As a direct point of contact, disabled fans feel empowered in bringing their feedback to AccessibAll and raising any concerns that they may have, in the knowledge that their contributions will be acted upon. AccessibAll is preparing the largest European disabled fans survey of its kind, to be launched in partnership with UEFA during the 2024/25 season, to further empower disabled fans and to encourage them to speak out on their experiences and influence the direction of future works.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024

Objectives and activities (continued)

d. Grant-making policies

AccessibAll has traditionally offered a limited number of small grants to disabled fans groups during the annual #TotalAccess Week of Action, upon acceptance of a satisfactory proposal from the groups. Grants are capped at £250, and we have previously offered up to 10-15 of such grants per year. The grants are used to support disabled fans in taking part in the Week of Action initiative, and fund such actions as creation of banners, accessible travel to an away match or a gathering of disabled fans at a non-matchday event. For the 2024 campaign, the grants programme was paused to enable the team to review its effectiveness ahead of future campaigns.

e. Volunteers

AccessibAll also utilises volunteers ahead of UEFA competition Finals to serve as accessibility monitors at these events. Following a robust training session delivered by a member of the AccessibAll team, accessibility monitors are provided with a ticket to the relevant Final and are asked to provide a detailed report outlining the positive and negative areas of their matchday experiences. These findings are then presented to the host club/venue and to UEFA to better inform future match operations.

Achievements and performance

a. Main achievements of the charity

Providing local training to Saudi Arabian Football Federation and its ticketing department ahead of the FIFA Club World Cup 2023, ensuring that the process reflects established best practices and accessibility tickets are available only to eligible disabled fans and fans with long-term health conditions.

Providing audio-descriptive commentary (ADC) at the FIFA Women's World Cup 2023 and FIFA Club World Cup 2023 in Australia and New Zealand, and Saudi Arabia, respectively.

Providing ADC at the 2024 UEFA Champions League Final, Europa League Final, Women's Champions League Final, Europa Conference League Final; and 2023 UEFA Super Cup, typically in the host language and languages of all finalist teams.

Working with UEFA to design a new platform and process to remove barriers and facilitate disabled football fans to access the right tickets for their tournaments and finals.

Carrying out stadium access appraisals ahead of UEFA club competition Finals in Athens (x2) and Bilbao, and providing advice based on previous appraisals in London and Dublin, to ensure an accessible matchday experience for all.

Year 3 of the Erasmus+ project: Good Governance Needs Access and Inclusion: 3rd workshop with National football Associations, leagues and National Disabled Supporters Associations from France, Germany and Belgium coming together to discuss how to improve access and inclusion. Advance access information, National Disabled Supporters Association, Consistent Services and Away Games Guidance Notes created. Multiplier event held online. Project completed with final report submitted.

Co-authored UEFA Accessibility Guidelines, an updated version of the 'Access for All' Good Practice Guide. The organisation will work with UEFA over the coming months to promote the new resource at in-person events.

Delivering the twelfth annual #TotalAccess Week of Action, celebrating access and inclusion with national associations, leagues, clubs, disabled fans and other like-minded partners in over 30 countries around the world.

Significant activations around International Women's Day, publishing interviews and testimonials from disabled

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024

(continued)

women across the game and non-disabled women working in the field of access and inclusion.

Football for All Leadership programme (FFALP) led by Integrated Dreams – provided access appraisal training to differently disabled people looking to work in sports. Relationship strengthened by the appointment of Joana Cal, Director of Operations at Integrated Dreams to our Board of Trustees.

Research:

Published pieces on awareness days including International Women's Day, World Down Syndrome Day, Guide Dog Awareness and Neurodiversity Awareness Week with interviews or quotes. Conducted interviews with DAOs on their experiences and feedback. Collated bank of NGOs in numerous countries for contacts such as Ireland, Greece, Spain in addition to Germany to support with works around UEFA EURO 2024. Collated information on disability statistics and accessibility standards in countries within OFC confederation.

b. Review of activities

Collaboration with German inclusion NGO to carry out stadium access appraisals ahead of EURO 2024, including legacy reports for the host venues that cover additional elements outside of the usual scope will facilitate wider impact beyond the tournament – it would be beneficial to involve local disability groups in stadium appraisals in future to facilitate collaboration and sustainable development.

Supporting UEFA in delivering accessible competition Finals at UEFA Champions League Final (London), Europa League Final (Dublin), Europa Conference League Final (Athens), Women's Champions League Final (Bilbao) and UEFA Super Cup 2023 (Athens). AccessibAll support includes site visits and detailed access appraisal reports, delivery of audio-descriptive commentary in the local language, finalist teams languages, and English where possible, appointment of accessibility monitors and proof of eligibility checks during accessibility ticket sales windows.

Announcement of our fifth Global Summit, scheduled for November 2024 in Madrid, and working on hosting an accessibility workshop in Mexico in mid-2025.

Proposals to be submitted to FIFA and UEFA for projects around FIFA Club World Cup 2025 and UEFA Women's EURO 2025 respectively.

c. Factors relevant to achieve objectives

Following a comprehensive strategy review, the organisation has continued to implement strategic measures to inform future decisions and further establish ourselves as the leaders in our field. We have engaged with the Remedy consultancy to build further fundraising capacity, targeting a diversification of funding to secure our future.

Our rebranding to become AccessibAll has opened new opportunities for us, outside of both Europe and football. Initial discussions with partners at FIFA have been hugely positive, and we are working towards a larger project with them ahead of the 2026 FIFA World Cup in Canada, Mexico and USA. We have also made contact with the Japanese FA to discuss potential collaboration, in line with their own accessibility goals.

Whilst we look to diversify our reach, European football remains our largest market and we maintain a strong relationship with UEFA. The existing agreement runs until June 2025, and discussions have already commenced regarding a renewal of this partnership. This contract has established us as one of UEFA's longest serving partners, and is recognition both of their commitment to our topic and to the consistently high level of service that we provide.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024

(continued)

d. Fundraising activities and income generation

The charity does not undertake any formal fundraising activities and is entirely reliant on donations to the charity in order to fund its work.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Financial review

The directors are satisfied with the results for the period ended 30 June 2024 and wish to thank UEFA for its continued support. This support allows AccessibAll to continue to break new frontiers in access and inclusion and to push for better standards.

c. Investment policy

The company's policy is to hold any surplus funds in bank accounts.

Following the recent rises in interest rates, AccessibAll is investigating opportunities to place surplus funds on bank term deposits in order to generate additional income via credit interest.

d. Principal risks and uncertainties

The key risks associated with AccessibAll are as follows:

- a) Non-renewal or reduction of AccessibAll's primary funding source. The proposed level of reserves allows AccessibAll to continue to operate for a minimum of 12 months, whilst making efforts to find alternative sources of funding, or managing a gradual run-down of activities if negotiations fail and alternative funding is not identified;
- b) Change in current location of charity headquarters and the potential increase in any cost;
- c) Implications of AccessibAll, as a UK registered charity and Company Limited by Guarantee, receiving funding from outside of Britain, following the UK's exit from the European Union.
- d) Exposure to currency fluctuations, with AccessibAll typically receiving funding in euros and other currencies and incurring expenditure in pounds sterling.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024

e. Reserves policy

AccessibAll and its trustees have established its reserve level, which equates to 12 months of its operating costs in AccessibAll's bank accounts in the currencies in which it operates (euros and pounds sterling and any other currency determined by the Trustees). AccessibAll also builds an additional reserve 6 months ahead of the AccessibAll Global Summit, which is typically held every 3 years.

This reserve level has been established following a review by the Trustees of the funds received and held by AccessibAll and a risk assessment of AccessibAll's current financial health. This risk assessment considered the current and predicted future trends that impact the funding and financial landscape generally and those that are likely to be of particular relevance to AccessibAll.

The reserve level set by this policy will be assessed on a quarterly basis, as a rolling agenda item at Trustee meetings, to ensure its accuracy and to account for any variables. This review will compare the reserves actually held against the target level set and consider the reasons behind any discrepancy and take corrective action to replenish or release funds from reserves as appropriate. This review will be carried out by the CEO and will be presented to the Board of Trustees at each board meeting for sign-off.

An extraordinary meeting will be called if reserves fall below 6 months of operating costs in AccessibAll's bank accounts in the currencies in which it operates (euros and pound sterling and any other currency determined by the Trustees).

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024

Structure, governance and management

a. Constitution

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The board meets on a regular basis to review appropriate strategic, operational and financial matters.

b. Methods of appointment or election of Trustees

The management of the Group and the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Organisational structure and decision-making policies

The board of trustees hold quarterly and extraordinary meetings to discuss finances, new projects, legal and staffing matters. Meetings also include updates from the staff team, with staff and trustees meeting together at least once a year. The CEO and Operations Manager will regularly liaise with the trustees to sign off on project proposals and budgets.

d. Pay policy for key management personnel

All staff salaries are reviewed annually, in line with six and twelve month staff reviews where performance is assessed against agreed KPIs.

e. Related party relationships

The organisation is aligned with Stichting CAFE, a foundation that we established in the Netherlands in order to access European funding opportunities. Stichting CAFE currently has no staff, and we are in the process of reinforcing the Supervisory and Management board with suitable local Dutch residents to complement the existing AccessibAll trustees.

Working with AccessibAll, European partners and like-minded individuals, Stichting CAFE will develop toolkits and resources to support disabled people in seeking employment and volunteering opportunities within the sport industry.

Plans for future periods

Extending our partnership with UEFA beyond 2025 with the signing of the new agreement

Successful proposal and delivery of live audio-descriptive commentary at UEFA Women's EURO 2025 and FIFA Club World Cup 2025

Support for UEFA around its club competition Finals

Successful diversification of funding with new partnerships

Hosting the 5th AccessibAll Global Summit

Hosting of regional workshops in Mexico and Japan

Delivery of the 13th #TotalAccess Week of Action

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the charity and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the charity's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Group and the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 24 March 2025 and signed on their behalf by:

M.A. Flewitt

.....
M A Flewitt
Trustee 26/03/2025

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2024

Independent examiner's report to the Trustees of Centre for Access to Football in Europe (CAFE) ('the Group')

I report to the charity Trustees on my examination of the consolidated accounts of the Group comprising the AccessibAll ('the parent charity') and its subsidiary undertakings for the year ended 30 June 2024.

Responsibilities and basis of report

As the Trustees of the parent charity (and its directors for the purposes of company law) you are responsible for the preparation of the consolidated accounts of the Group in accordance with the requirements of the Companies Act 2006 ('the 2006 Act') and you have chosen to prepare consolidated accounts for the Group. You are satisfied that the accounts of both parent charity and the Group are not required by either company or charity law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the consolidated accounts are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Group's accounts carried out under section 152 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 152(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the consolidated accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since the Trustees have opted to prepare consolidated accounts for the Group your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 parent charity and its subsidiaries as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the 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 applicable in the UK and Republic of Ireland (FRS 102).

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

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the parent charity and the charity's Trustees as a body, for my work or for this report.

Edward Passmore

Signed:

Edward Passmore

BKL Audit LLP
Chartered Accountants
London

Dated: 27/03/2025

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CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	2	39,000	416,605	455,605	550,696
Total income		<u>39,000</u>	<u>416,605</u>	<u>455,605</u>	<u>550,696</u>
Expenditure on:					
Charitable activities	3	39,652	400,439	440,091	771,166
Total expenditure		<u>39,652</u>	<u>400,439</u>	<u>440,091</u>	<u>771,166</u>
Net (expenditure)/income		(652)	16,166	15,514	(220,470)
Transfers between funds	11	(12,942)	12,942	-	-
Net movement in funds		<u>(13,594)</u>	<u>29,108</u>	<u>15,514</u>	<u>(220,470)</u>
Reconciliation of funds:					
Total funds brought forward		122,169	454,575	576,744	797,214
Net movement in funds		(13,594)	29,108	15,514	(220,470)
Total funds carried forward		<u><u>108,575</u></u>	<u><u>483,683</u></u>	<u><u>592,258</u></u>	<u><u>576,744</u></u>

The Consolidated statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 18 to 30 form part of these financial statements.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)
REGISTERED NUMBER: 06953363

CONSOLIDATED BALANCE SHEET
AS AT 30 JUNE 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	8	148	532
		<u>148</u>	<u>532</u>
Current assets			
Debtors	9	174,397	105,621
Cash at bank and in hand		447,843	490,155
		<u>622,240</u>	<u>595,776</u>
Creditors: amounts falling due within one year	10	(30,130)	(19,564)
Net current assets		<u>592,110</u>	<u>576,212</u>
		<u>592,258</u>	<u>576,744</u>
Total net assets		<u><u>592,258</u></u>	<u><u>576,744</u></u>
Charity funds			
Restricted funds	11	483,683	454,575
Unrestricted funds	11	108,575	122,169
Total funds		<u><u>592,258</u></u>	<u><u>576,744</u></u>

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)
REGISTERED NUMBER: 06953363

CONSOLIDATED BALANCE SHEET (CONTINUED)
AS AT 30 JUNE 2024

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 24 March 2025 and signed on their behalf by:

M.A. Flewitt

.....
M A Flewitt

Trustee 26/03/2025

The notes on pages 18 to 30 form part of these financial statements.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)
REGISTERED NUMBER: 06953363

CHARITY BALANCE SHEET
AS AT 30 JUNE 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	8	148	532
		<u>148</u>	<u>532</u>
Current assets			
Debtors	9	174,397	106,139
Cash at bank and in hand		447,843	487,724
		<u>622,240</u>	<u>593,863</u>
Creditors: amounts falling due within one year	10	(30,130)	(19,564)
Net current assets		<u>592,110</u>	<u>574,299</u>
Total assets less current liabilities		<u>592,258</u>	<u>574,831</u>
Total net assets		<u><u>592,258</u></u>	<u><u>574,831</u></u>
Charity funds			
Restricted funds	11	483,683	452,662
Unrestricted funds	11	108,575	122,169
Total funds		<u><u>592,258</u></u>	<u><u>574,831</u></u>

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)
REGISTERED NUMBER: 06953363

CHARITY BALANCE SHEET (CONTINUED)
AS AT 30 JUNE 2024

The charity's net movement in funds for the year was £15,514 (2023 - £(219,952)).

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 24 March 2025 and signed on their behalf by:

M.A. Flewitt

.....
M A Flewitt 26/03/2025

The notes on pages 18 to 30 form part of these financial statements.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net cash used in operating activities	(42,312)	113,232
	<hr/>	<hr/>
Purchase of tangible fixed assets	-	(222)
	<hr/>	<hr/>
Net cash provided by/(used in) investing activities	-	(222)
	<hr/>	<hr/>
Cash flows from financing activities		
Change in cash and cash equivalents in the year	(42,312)	113,010
Cash and cash equivalents at the beginning of the year	490,155	377,145
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	447,843	490,155
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 18 to 30 form part of these financial statements

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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 (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

AccessibAll meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Consolidated statement of financial activities (SOFA) and Consolidated balance sheet consolidate the financial statements of the Group and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Group has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of financial activities in these financial statements.

1.2 Company status

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable surpluses from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

1.3 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. As such they continue to adopt the going concern basis in preparing the financial statements.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

1. Accounting policies (continued)

1.4 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Short-term leasehold property	- Over 3 years
Office equipment	- Over 3 years
Computer equipment	- Over 3 years

1.7 Debtors

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

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

1. Accounting policies (continued)

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.10 Financial instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.11 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

1.12 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

1.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

2. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations	-	416,605	416,605
Services in kind	39,000	-	39,000
Total 2024	<u>39,000</u>	<u>416,605</u>	<u>455,605</u>
	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations	-	511,696	511,696
Services in kind	39,000	-	39,000
<i>Total 2023</i>	<u>39,000</u>	<u>511,696</u>	<u>550,696</u>

The Services in kind figure above consists of pro-bono legal services performed by Thomson Reuters Trust Law Foundation, whom we thank for their efforts.

3. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Promoting improved access for disabled football spectators	<u>39,652</u>	<u>400,439</u>	<u>440,091</u>
	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total 2023 £</i>
Promoting improved access for disabled football spectators	<u>49,828</u>	<u>721,338</u>	<u>771,166</u>

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

4. Analysis of expenditure by activities

	Direct costs 2024 £	Support costs 2024 £	Total funds 2024 £
Promoting improved access for disabled football spectators	256,114	183,977	440,091
	<u> </u>	<u> </u>	<u> </u>
	<i>Direct costs 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Promoting improved access for disabled football spectators	593,248	177,918	771,166
	<u> </u>	<u> </u>	<u> </u>

Analysis of direct costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Staff costs	110,228	167,455
Professional fees	55,710	270,684
Hotels, travel and subsistence	36,941	32,284
Audio descriptive commentary and training	48,863	69,564
European Commission - GGNAI	4,372	53,261
	<u> </u>	<u> </u>
	256,114	593,248
	<u> </u>	<u> </u>

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

4. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Staff costs	48,408	50,699
Depreciation	384	360
Advertising	10,683	9,405
Premises expenses	8,315	7,535
Staff training	1,072	-
Printing & postage	93	693
Telephone	961	392
Bank charges	232	893
Legal fees	40,954	41,221
Consultancy fees	26,036	13,294
Professional fees	3,414	3,663
Exchange rate variance	7,044	2,126
Computer costs	25,542	23,802
Sundry expenses	189	-
Recruitment	-	20,785
Governance costs	10,650	3,050
	183,977	<i>177,918</i>

5. Independent Examination fee

	2024 £	<i>2023 £</i>
Fees payable to the charity's independent examiner in respect of the preparation and independent examination of the charities accounts	6,700	3,050
Fees payable to the charity's independent examiner in respect of: Underaccrual from prior year	3,950	-

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

6. Staff costs

	Group 2024 £	<i>Group 2023 £</i>	Charity 2024 £	<i>Charity 2023 £</i>
Wages and salaries	142,886	197,763	142,886	197,763
Social security costs	12,203	15,907	12,203	15,907
Contribution to defined contribution pension schemes	3,547	4,484	3,547	4,484
	<u>158,636</u>	<u>218,154</u>	<u>158,636</u>	<u>218,154</u>

The average number of persons employed by the charity during the year was as follows:

	Group 2024	<i>Group 2023</i>	Charity 2024	<i>Charity 2023</i>
Employees	<u>4</u>	<u>5</u>	<u>4</u>	<u>5</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2024 No.	<i>Group 2023 No.</i>
In the band £60,001 - £70,000	-	1

During the year, key management personnel received remuneration of £Nil (2023 - £70,928).

7. Trustees' remuneration and expenses

During the year, 1 Trustee received remuneration of £Nil (2023 - 1 Trustee - £43,725). Employers pension contributions were made relating to this employment of £Nil (2023: £990).

During the year, no Trustees received any benefits in kind (2023 - £Nil).

During the year, expenses totalling £1,537 were reimbursed or paid directly to 4 Trustees (2023 - £3,494 to 3 Trustees).

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

8. Tangible fixed assets

Group and Charity

	Office equipment £	Computer equipment £	Total £
Cost or valuation			
At 1 July 2023	13,078	1,080	14,158
At 30 June 2024	<u>13,078</u>	<u>1,080</u>	<u>14,158</u>
Depreciation			
At 1 July 2023	12,856	770	13,626
Charge for the year	74	310	384
At 30 June 2024	<u>12,930</u>	<u>1,080</u>	<u>14,010</u>
Net book value			
At 30 June 2024	<u>148</u>	<u>-</u>	<u>148</u>
At 30 June 2023	<u>222</u>	<u>310</u>	<u>532</u>

9. Debtors

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Due within one year				
Trade debtors	157,026	27,242	157,026	27,242
Amounts owed by group undertakings	-	-	-	518
Other debtors	15,697	15,553	15,697	15,553
Prepayments and accrued income	1,674	62,826	1,674	62,826
	<u>174,397</u>	<u>105,621</u>	<u>174,397</u>	<u>106,139</u>

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

10. Creditors: Amounts falling due within one year

	Group 2024 £	<i>Group</i> <i>2023</i> £	Charity 2024 £	<i>Charity</i> <i>2023</i> £
Trade creditors	15,722	<i>13,620</i>	15,722	<i>13,620</i>
Other taxation and social security	1,797	<i>2,362</i>	1,797	<i>2,362</i>
Other creditors	560	<i>749</i>	560	<i>749</i>
Accruals and deferred income	12,051	<i>2,833</i>	12,051	<i>2,833</i>
	30,130	<i>19,564</i>	30,130	<i>19,564</i>

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

11. Statement of funds

Statement of funds - current year

	Balance at 1 July 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2024 £
Unrestricted funds					
General Funds - all funds	122,169	39,000	(39,652)	(12,942)	108,575
Restricted funds					
Founding Grant	362,701	-	(26,483)	-	336,218
FIFA	34,763	41,437	(38,876)	-	37,324
UEFA Base	-	165,201	(178,143)	12,942	-
European Commission	22,903	-	(2,058)	-	20,845
National Association training	13,896	-	(196)	-	13,700
UEFA Euro	20,312	209,967	(154,683)	-	75,596
	<u>454,575</u>	<u>416,605</u>	<u>(400,439)</u>	<u>12,942</u>	<u>483,683</u>
Total of funds	<u><u>576,744</u></u>	<u><u>455,605</u></u>	<u><u>(440,091)</u></u>	<u><u>-</u></u>	<u><u>592,258</u></u>

The grants provided by UEFA continue to fund AccessibAll's work to ensure that disabled people are able to take their rightful places within football, be it as spectators, volunteers, players, coaches, administrators, leaders or decision-makers.

AccessibAll has wrapped up projects with FIFA and UEFA supporting on access and inclusion at major tournaments, most notably around the 2023 FIFA Women's World Cup in Australia and New Zealand, and the 2023 FIFA Club World Cup in Saudi Arabia. We have also undertaken work with FIFA around the preparations for the 2026 FIFA World Cup in USA/Canada/Mexico and preceding FIFA Club World Cup 2025 in USA. Our works with UEFA on UEFA EURO 2024 began during the 2022/23 season through this year's accounts, some of which will also be reflected in the next set of accounts as final payments were made post-tournament in July 2024.

UEFA has confirmed the renewal of its funding for AccessibAll until the end of the 2024/25 period, with discussions underway regarding extending this partnership into future seasons.

The European Commission made a grant to AccessibAll to support their accessibility projects. AccessibAll is now actively engaged with partners in various countries to apply for further European Commission funding for dedicated projects.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

11. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 July 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 30 June 2023 £</i>
Unrestricted funds					
General Funds	113,352	39,000	(49,828)	19,645	122,169
Restricted funds					
Founding Grant	507,752	-	(145,051)	-	362,701
FIFA	31,809	122,685	(119,731)	-	34,763
UEFA Base	9,987	124,134	(134,121)	-	-
European Commission	93,496	-	(70,593)	-	22,903
National Association training	13,911	-	(15)	-	13,896
Qatar	8,906	193,107	(182,368)	(19,645)	-
UEFA WEURO	18,001	18,644	(36,645)	-	-
UEFA Euro	-	53,126	(32,814)	-	20,312
	<u>683,862</u>	<u>511,696</u>	<u>(721,338)</u>	<u>(19,645)</u>	<u>454,575</u>
Total of funds	<u><u>797,214</u></u>	<u><u>550,696</u></u>	<u><u>(771,166)</u></u>	<u><u>-</u></u>	<u><u>576,744</u></u>

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

12. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	148	-	148
Current assets	108,427	513,813	622,240
Creditors due within one year	-	(30,130)	(30,130)
Total	108,575	483,683	592,258

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	532	-	532
Current assets	121,637	474,139	595,776
Creditors due within one year	-	(19,564)	(19,564)
Total	122,169	454,575	576,744

13. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2024 £	Group 2023 £
Net income/expenditure for the period (as per Statement of Financial Activities)	15,514	(220,470)
Adjustments for:		
Depreciation charges	384	360
Decrease/(increase) in debtors	(68,776)	332,345
Increase in creditors	10,566	997
Net cash provided by/(used in) operating activities	(42,312)	113,232

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

14. Analysis of cash and cash equivalents

	Group 2024	<i>Group 2023</i>
	£	£
Cash in hand	447,843	490,155
Total cash and cash equivalents	447,843	<i>490,155</i>

15. Analysis of changes in net debt

	At 1 July 2023	Cash flows	At 30 June 2024
	£	£	£
Cash at bank and in hand	490,155	(42,312)	447,843
	490,155	(42,312)	447,843

16. Related party transactions

During the year, supplies to the value of £11,376 including VAT were made from Atherden Fuller Leng Limited, a company of which one of the trustees is a director, relating to Fifa Handbook illustrations. This amount was included in trade creditors at the year end.

Key management personnel services totalling £78,986 (2023: £13,216) are provided by Club Affairs Sarl. Of this £6,296 is included in accruals (2023: £6,561 prepaid). Expenses totalling £7,569 (2023: £2,222) were paid relating to this service.

Other than those already disclosed, there were no related party transactions for the years ended 30 June 2023 and 30 June 2022.

Centre for Access to Football in Europe (CAFE)

35 Ballards Lane London, N3 1XW

26/03/2025

Date:

Your ref: **C1819**

BKL Audit LLP
35 Ballards Lane
London
N3 1XW

Dear Sirs

Centre for Access to Football in Europe (CAFÉ)

We confirm to the best of our knowledge and belief and having made appropriate enquiries of other directors and officials of the group, the following representations in connection with your report on the group's financial statements for the year ended 30 June 2024.

1. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with Auditing Standards and that you do not express an audit opinion.
2. We confirm that the group was entitled to exemption under Section 477 of the Companies Act 2006 from the requirement to have its financial statements for the financial year ended 30 June 2023 audited. We also confirm that the members have not required the group to obtain an audit of its financial statements for the financial year in accordance with Section 476 of the Companies Act 2006.
3. We have fulfilled as directors our responsibility for the financial statements which give a true and fair view in accordance with the requirements of Sections 394-396 of the Companies Act 2006 and with the requirements of the Charities Act 2011 and which otherwise comply with the requirements of those acts relating to financial statements, so far as applicable to the group. All the accounting records have been made available to you and all transactions undertaken by the group have been properly reflected in those accounting records. All records and related information, including the minutes of the directors' and members' meetings have been made available to you.
4. We confirm that we have maintained proper accounting records, as required by the Companies Act 2006.

5. We confirm that assets are included on the balance sheet at no more than their recoverable amounts and that liabilities are included at their expected cost to the group.
6. We confirm, to the best of our knowledge and belief, that there have been no instances of non-compliance or breaches of any laws or regulations which are essential to the activities of the group's activities.
7. We confirm that we are not aware of any pending litigation which may result in a significant loss to the group.
8. We confirm that there were no contingent liabilities at the balance sheet date.
9. We believe that the group's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding and support will be more than adequate for the group's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the group's ability to continue as a going concern need to be made in the financial statements.
10. We confirm that there were no transactions with related parties of the group or amounts due to or from related parties at the balance sheet date which are required to be disclosed in the financial statements other than those which are detailed in the notes to the financial statements.
11. We confirm that there have been no events since the balance sheet date which necessitate revision of the figures included in the financial statements or disclosure in the notes to the financial statements. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.
12. We confirm that the analysis of restricted and unrestricted funds in the accounts is correct and we confirm we are happy with the allocation of expenditure across the restricted funds of the Charity.
13. We confirm that we believe that the estimate of £39,000 for the pro-bono legal services is reasonable and materially correct.
14. We confirm that grant income has been correctly accrued in the financial statements.
15. We confirm that group accounts should be prepared for Centre for Access to Football in Europe due to the control over the Dutch entity, Stichting CAFE, due to shared trustees across both organisations.
16. We confirm that the transactions relating to Stichting CAFE are immaterial to the financial statements for the year ended 30 June 2024.

Yours faithfully

M.A. Flewitt

.....
Centre for Access to Football in Europe (CAFE)
Signed on behalf of the Board of Directors

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)

England & Wales - Charity number 1131339

Accounts

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

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CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2023**

Trustees

J E Deagle (resigned 9 March 2023)
J Da Costa E Cal (appointed 22 January 2024)
K Kanodia
M A Flewitt
A J W Taylor (resigned 13 September 2023)
E Theodorou
J Roberts
Dmytro Zharyi (Appointed 1 August 2022)

Company registered number

06953363

Charity registered number

1131339

Registered office

35 Ballards Lane
London
N3 1XW

Independent examiners

BKL Audit LLP
Chartered Accountants
35 Ballards Lane
London
N3 1XW

Solicitors

Thomson Reuters Trust Law Foundation
5 Canada Square
London
E14 5AQ

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2023

The Trustees present their annual report together with the financial statements of the charity for the 1 July 2022 to 30 June 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) 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).

Since the group and the charity qualify as small under section 383 of the Companies Act 2006, the Group strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The objects for which the company was established are to relieve the needs of disabled people by promoting improved access and facilities for them as football spectators, and by encouraging and assisting the formation of associations of people to further such purposes, all in territories outside of England in particular but without limitation across Europe, and progressively further afield. By using special influence of football, CAFE is helping to raise awareness and to improve the lives of disabled people in the wider society but especially by promoting improved access to European and worldwide football.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

Working in partnership with UEFA to ensure accessible and inclusive tournaments and finals, and develop strategies to support national associations with improving experiences for disabled fans. Working in partnership with FIFA to ensure accessible and inclusive men's and women's World Cups, and other tournaments. Empowering disabled football fans to have their say in decisions that affect them. Extending our scope of work beyond European football, offering the potential for new partnerships and areas of development

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

Objectives and activities (continued)

c. Activities undertaken to achieve objectives

Supporting with access provisions at the UEFA Champions League Final, UEFA Europa League Final, UEFA Women's Champions League Final, UEFA Europa Conference League Final and UEFA Super Cup. CAFE support includes a pre-Final visit and delivery of a comprehensive access appraisal report with recommendations for short, medium and long term improvements. CAFE assists with proof of eligibility checks on all ticket applications for accessibility seating at these Finals, and delivers audio-descriptive commentary (ADC) in at least two languages (local language plus English). CAFE also appoints and trains volunteer Accessibility Monitors to attend each Final and report back to CAFE on any issues that they encountered during their matchday experience.

Through our expert ADC Network and Training Programme, CAFE delivered the first ever Arabic ADC training ahead of the FIFA World Cup in Qatar. Live ADC was provided in Arabic and English at every match throughout the tournament, introducing many partially sighted and blind fans to the service for the first time and providing local commentators with the expertise to continue to provide the service in the future. The CAFE ADC Network also delivered local training in Australia and New Zealand ahead of the FIFA Women's World Cup – the first Women's World Cup to ever offer an ADC service.

Working with FIFA, CAFE has established international standards in accessible matchday experiences and been heavily involved in the drafting of FIFA's accessibility handbook for its tournaments and events. CAFE assembled an expert working group to contribute towards global football's most comprehensive accessibility standards to date.

CAFE has in place a dedicated Fans Liaison Officer, who is in regular contact with disabled fans from across the globe and collating information on their matchday experiences. As a direct point of contact, disabled fans feel empowered in bringing their feedback to CAFE and raising any concerns that they may have, in the knowledge that their contributions will be acted upon. CAFE is preparing the largest European disabled fans survey of its kind, to be launched in early 2024, to further empower disabled fans and to encourage them to speak out on their experiences.

d. Grant-making policies

A limited number of small grants are typically offered to disabled fans groups during the annual CAFE Week of Action, upon acceptance of a satisfactory proposal from the groups. Grants are capped at £250, and we typically offer between 10-15 of such grants per year. The grants are used to support disabled fans in taking part in the Week of Action initiative, and fund such actions as creation of banners, accessible travel to an away match or a gathering of disabled fans at a non-matchday event.

e. Volunteers

CAFE also utilises volunteers ahead of UEFA competition Finals to serve as accessibility monitors at these events. Following a robust training session delivered by a member of the CAFE team, accessibility monitors are provided with a ticket to the relevant Final and are asked to provide a detailed report outlining the positive and negative areas of their matchday experiences. These findings are then presented to the host club/venue and to UEFA to better inform future match operations.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

Achievements and performance

a. Main achievements of the charity

Carrying out proof of eligibility checks for accessibility ticket applications for FIFA World Cup (FWC) 2022 held in Qatar.

Providing audio-descriptive commentary (ADC) in English and Arabic at the FWC 2022 – working with a local university to upskill residents to provide the service in Arabic and facilitate legacy opportunities after the tournament.

Providing ADC in English at FIFA Women's World Cup 2022.

Working with UEFA to design a new platform and process to remove barriers and facilitate disabled football fans to access the right tickets for their tournaments and finals.

Carrying out stadium access appraisals ahead of UEFA club competition Finals, UEFA Women's EURO 2021 and UEFA EURO 2024 to ensure an accessible matchday experience for all.

Year 2 of the Erasmus+ project: Good Governance Needs Access and inclusion:

1st and 2nd workshop with National football Associations, leagues and National Disabled Supporters Associations from France, Germany and Belgium coming together to discuss how to improve access and inclusion, digital accessibility, pre-match information published on club websites, accessible ticketing practices, accessible parking facilities and how to empower disabled supporters through DSAs.

2nd national survey carried out in each country to measure improvements in access and inclusion.

Co-authored FIFA Events Accessibility Handbook, ensuring accessibility is considered across all areas of an event from media to hospitality to the last mile.

Delivering the tenth annual CAFE Week of Action, celebrating access and inclusion with national associations, leagues, clubs, disabled fans and other like-minded partners in 33 countries.

Team visit to Malmö to meet with senior management at the club. CAFE provided the club with a stadium access appraisal highlighting good practices and areas that could be improved to offer a more inclusive matchday experience for differently disabled fans, and commissioned a film crew to create a video highlighting some of the areas of work that CAFE delivers.

Football for All – Disability in Football Alliance – series of webinars bringing together actors in the space to discuss accessible spectatorship, media representation of disabled people in sport and accessible and inclusive employment in sport.

Football for All Leadership programme – provided access appraisal training to differently disabled people looking to work in sports.

Research: Collated disability hate incidents and overview of accessibility related legislation in UEFA's member countries.

Contributed to UEFA Outraged training on disability hate.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

(continued)

b. Review of activities

Collaboration with German inclusion NGO to carry out stadium access appraisals ahead of EURO 2024, including legacy reports for the host venues that cover additional elements outside of the usual scope will facilitate wider impact beyond the tournament – it would be beneficial to involve local disability groups in stadium appraisals in future to facilitate collaboration and sustainable development.

Supporting UEFA in delivering accessible competition Finals at UEFA Champions League Final (Istanbul), Europa League Final (Budapest), Europa Conference League Final (Prague), Women's Champions League Final (Eindhoven) and UEFA Super Cup 2022 (Helsinki). CAFE support includes site visits and detailed access appraisal reports, delivery of audio-descriptive commentary in the local language and English, appointment of accessibility monitors and proof of eligibility checks during accessibility ticket sales windows.

Completion of the European Access Survey report – the largest piece of research to date around the levels of accessibility across European football stadiums.

Launch of the first dedicated disability hate incidents reporting tool in sport.

c. Factors relevant to achieve objectives

The organisation underwent a comprehensive strategy review in collaboration with Oaks Consultancy. The review included a significant number of interviews with staff, trustees and external partners to identify and fine tune CAFE's key stakeholders, and highlighted areas for growth in the future. The review recommended a series of strategic measures to be put in place, informing our future decisions with regard to diversification of funding, goals and ambitions for future growth, and how to ensure that we maintain our place as the forefront organisation advising on accessibility to live sports venues.

Following the departure of Joanna Deagle as MD, CAFE appointed Olivier Jarosz as the organisation's new Chief Executive Officer, and Michael Rice was promoted to become our new Operations Manager. Olivier is extremely well connected within the sports industry, and has already begun to introduce CAFE and our works to new audiences. Based in Switzerland and fluent in five languages, Olivier will play a vital role in securing our links with UEFA and FIFA whilst also connecting with key organisations aiming to enter into new partnerships. Michael has been with CAFE since 2011 and is very familiar with many of our existing contacts and networks. He will work closely with Olivier and the rest of the team to ensure that CAFE stays true to its origins, and that our works remain closely aligned with our objectives.

We maintain a strong relationship with UEFA, and have provisionally agreed to a two-year extension of our partnership agreement. This new contract firmly establishes CAFE as one of UEFA's longest serving partners, and is recognition both of their commitment to our topic and to the level of service that we provide.

d. Fundraising activities and income generation

The charity does not undertake any formal fundraising activities and is entirely reliant on donations to the charity in order to fund its work.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

b. Financial review

The directors are satisfied with the results for the period ended 30 June 2023 and wish to thank UEFA for its continued support. This support allows CAFE to continue to break new frontiers in access and inclusion and to push for better standards.

c. Investment policy

The company's policy is to hold any surplus funds in bank accounts.

Following the recent rises in interest rates, CAFE will seek to place surplus funds on bank term deposits in order to generate additional income via credit interest.

d. Principal risks and uncertainties

The key risks associated with CAFE are as follows:

- a) Non-renewal or reduction of CAFE's primary funding source. The proposed level of reserves allows CAFE to continue to operate for a minimum of 12 months, whilst making efforts to find alternative sources of funding, or managing a gradual run-down of activities if negotiations fail and alternative funding is not identified;
- b) Change in current location of charity headquarters and the potential increase in any cost;
- c) Implications of CAFE, as a UK registered charity and Company Limited by Guarantee, receiving funding from outside of Britain, following the UK's exit from the European Union.
- d) Exposure to currency fluctuations, with CAFE typically receiving funding in euros and incurring expenditure in pound sterling.

e. Reserves policy

CAFE and its trustees have established its reserve level, which equates to 12 months of its operating costs in CAFE's bank accounts in the currencies in which it operates (euros and pound sterling and any other currency determined by the Trustees). CAFE also builds an additional reserve 6 months ahead of the International CAFE Conference, which is held every 3 years.

This reserve level has been established following a review by the Trustees of the funds received and held by CAFE and a risk assessment of CAFE's current financial health. This risk assessment considered the current and predicted future trends that impact the funding and financial landscape generally and those that are likely to be of particular relevance to CAFE.

The reserve level set by this policy will be assessed on a quarterly basis, as a rolling agenda item at Trustee meetings, to ensure its accuracy and to account for any variables. This review will compare the reserves actually held against the target level set and consider the reasons behind any discrepancy and take corrective action to replenish or release funds from reserves as appropriate. This review will be carried out by the CEO and will be presented to the Board of Trustees at each and every board meeting for sign-off.

An extraordinary meeting will be called if reserves fall below 6 months of operating costs in CAFE's bank accounts in the currencies in which it operates (euros and pound sterling and any other currency determined by the Trustees).

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

Structure, governance and management

a. Constitution

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The board meets on a regular basis to review appropriate strategic, operational and financial matters. Additionally an advisory group (pan-European, user led representing disabled football supporters and disability and equality and access groups) has been appointed to further advise the Centre for Access to Football in Europe.

b. Methods of appointment or election of Trustees

The management of the Group and the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Organisational structure and decision-making policies

The board of trustees hold quarterly and extraordinary meetings to discuss finances, new projects, legal and staffing matters. Meetings also include updates from the staff team, with staff and trustees meeting together at least once a year. The CEO and Operations Manager will regularly liaise with the trustees to sign off on project proposals and budgets.

d. Pay policy for key management personnel

All staff salaries are reviewed annually, in line with six and twelve month staff reviews where performance is assessed against agreed KPIs.

e. Related party relationships

The organisation is aligned with Stichting CAFE, a foundation that we established in the Netherlands in order to access European funding opportunities. Stichting CAFE currently has no staff, and we are in the process of reinforcing the Supervisory and Management board with suitable local Dutch residents to complement the existing CAFE trustees.

Working with CAFE, European partners and like-minded individuals, Stichting CAFE will develop toolkits and resources to support disabled people in seeking employment and volunteering opportunities within the sport industry.

Plans for future periods

Signing of the new partnership with UEFA

Successful proposal and delivery of live audio-descriptive commentary at the FIFA World Cup in Saudi Arabia, with the potential to further develop relationships in the country

Support for UEFA EURO 2024, to be confirmed with UEFA

Successful implementation of the new CAFE strategy

Exploration of rebranding opportunities, and launch of the AccessibAll services directory

Hosting the 5th International CAFE Conference

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the charity and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the charity's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Group and the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

M.A. Flewitt

.....
M A Flewitt
Trustee
Date: 04/06/2024

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2023

Independent examiner's report to the Trustees of Centre for Access to Football in Europe (CAFE) ('the Group')

I report to the charity Trustees on my examination of the consolidated accounts of the Group comprising the Centre for Access to Football in Europe (CAFE) ('the parent charity') and its subsidiary undertakings for the year ended 30 June 2023.

Responsibilities and basis of report

As the Trustees of the parent charity (and its directors for the purposes of company law) you are responsible for the preparation of the consolidated accounts of the Group in accordance with the requirements of the Companies Act 2006 ('the 2006 Act') and you have chosen to prepare consolidated accounts for the Group. You are satisfied that the accounts of both parent charity and the Group are not required by either company or charity law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the consolidated accounts are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Group's accounts carried out under section 152 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 152(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the consolidated accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since the Trustees have opted to prepare consolidated accounts for the Group your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 parent charity and its subsidiaries as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the 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 applicable in the UK and Republic of Ireland (FRS 102)].

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

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2023

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the parent charity and the charity's Trustees as a body, for my work or for this report.

Signed: *Ian Saunderson*

Dated: 04/06/2024

Ian Saunderson FCA

BKL Audit LLP
Chartered Accountants
London

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND
EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	2	39,000	511,696	550,696	523,803
Investments	3	-	-	-	7,972
Total income		39,000	511,696	550,696	531,775
Expenditure on:					
Charitable activities	4	49,828	721,338	771,166	722,722
Total expenditure		49,828	721,338	771,166	722,722
Net expenditure		(10,828)	(209,642)	(220,470)	(190,947)
Transfers between funds	12	19,645	(19,645)	-	-
Net movement in funds		8,817	(229,287)	(220,470)	(190,947)
Reconciliation of funds:					
Total funds brought forward		113,352	683,862	797,214	988,161
Net movement in funds		8,817	(229,287)	(220,470)	(190,947)
Total funds carried forward		122,169	454,575	576,744	797,214

The Consolidated statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 17 to 31 form part of these financial statements.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)
REGISTERED NUMBER: 06953363

CONSOLIDATED BALANCE SHEET
AS AT 30 JUNE 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	532	670
		<u>532</u>	<u>670</u>
Current assets			
Debtors	10	105,621	468,393
Cash at bank and in hand		490,155	377,145
		<u>595,776</u>	<u>845,538</u>
Creditors: amounts falling due within one year	11	(19,564)	(48,994)
Net current assets		576,212	796,544
		<u>576,744</u>	<u>797,214</u>
Total net assets		576,744	797,214
		<u>576,744</u>	<u>797,214</u>
Charity funds			
Restricted funds	12	454,575	683,862
Unrestricted funds	12	122,169	113,352
Total funds		576,744	797,214
		<u>576,744</u>	<u>797,214</u>

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)
REGISTERED NUMBER: 06953363

CONSOLIDATED BALANCE SHEET (CONTINUED)
AS AT 30 JUNE 2023

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

M.A. Flewitt

.....
M A Flewitt

Trustee

Date: 04/06/2024

The notes on pages 17 to 31 form part of these financial statements.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)
REGISTERED NUMBER: 06953363

CHARITY BALANCE SHEET
AS AT 30 JUNE 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	532	670
		<u>532</u>	<u>670</u>
Current assets			
Debtors	10	106,139	468,393
Cash at bank and in hand		487,724	374,716
		<u>593,863</u>	<u>843,109</u>
Creditors: amounts falling due within one year	11	(19,564)	(48,996)
Net current assets		574,299	794,113
Total assets less current liabilities		574,831	794,783
Total net assets		574,831	794,783
Charity funds			
Restricted funds	12	474,220	683,862
Unrestricted funds	12	100,611	110,921
Total funds		574,831	794,783

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)
REGISTERED NUMBER: 06953363

CHARITY BALANCE SHEET (CONTINUED)
AS AT 30 JUNE 2023

The charity's net movement in funds for the year was £(219,952) (2022 - £(188,963)).

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

M.A. Flewitt

M A Flewitt

Date: 04/06/2024

The notes on pages 17 to 31 form part of these financial statements.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net cash used in operating activities	113,232	(517,421)
Dividends, interests and rents from investments	-	7,970
Purchase of tangible fixed assets	(222)	(1,080)
Net cash (used in)/provided by investing activities	(222)	6,890
Cash flows from financing activities		
Change in cash and cash equivalents in the year	113,010	(510,531)
Cash and cash equivalents at the beginning of the year	377,145	887,676
Cash and cash equivalents at the end of the year	490,155	377,145

The notes on pages 17 to 31 form part of these financial statements

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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 (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Centre for Access to Football in Europe (CAFE) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Consolidated statement of financial activities (SOFA) and Consolidated balance sheet consolidate the financial statements of the Group and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Group has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of financial activities in these financial statements.

1.2 Company status

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable surpluses from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

1.3 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They have considered the effects of the Covid-19 pandemic, and do not believe that it will affect the charity unduly. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

1. Accounting policies (continued)

1.4 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

1. Accounting policies (continued)

1.7 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Short-term leasehold property	- Over 3 years
Office equipment	- Over 3 years
Computer equipment	- Over 3 years

1.8 Debtors

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

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.11 Financial instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.12 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

1.13 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

1. Accounting policies (continued)

1.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

2. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations	-	511,696	511,696
Services in kind	39,000	-	39,000
Total 2023	39,000	511,696	550,696
	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations	-	490,803	490,803
Services in kind	33,000	-	33,000
<i>Total 2022</i>	<i>33,000</i>	<i>490,803</i>	<i>523,803</i>

The Services in kind figure above consists of pro-bono legal services performed by Thomson Reuters Trust Law Foundation, whom we thank for their efforts.

3. Investment income

	Total funds 2023 £
Total 2023	-

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

3. Investment income (continued)

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Rents received	7,970	7,970
Interest received	2	2
	<u>7,972</u>	<u>7,972</u>

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Promoting improved access for disabled football spectators	<u>49,828</u>	<u>721,338</u>	<u>771,166</u>

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total 2022 £</i>
Promoting improved access for disabled football spectators	<u>49,313</u>	<u>673,409</u>	<u>722,722</u>

5. Analysis of expenditure by activities

	Direct costs 2023 £	Support costs 2023 £	Total funds 2023 £
Promoting improved access for disabled football spectators	<u>593,248</u>	<u>177,918</u>	<u>771,166</u>

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

5. Analysis of expenditure by activities (continued)

	<i>Direct costs</i> 2022 £	<i>Support costs</i> 2022 £	<i>Total funds</i> 2022 £
Promoting improved access for disabled football spectators	481,328	241,394	722,722

Analysis of direct costs

	Total funds 2023 £	<i>Total funds</i> 2022 £
Staff costs	167,455	167,096
Professional fees	270,684	75,852
Hotels, travel and subsistence	32,284	25,549
CAFE conference	-	70,606
Audio descriptive commentary and training	69,564	58,532
European Commission - GGNAI	53,261	83,693
	593,248	481,328

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

5. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2023 £	<i>Total funds 2022 £</i>
Staff costs	50,699	87,972
Depreciation	360	410
Advertising	9,405	4,517
Premises expenses	7,535	11,665
Staff training	-	3,999
Printing & postage	693	716
Telephone	392	1,918
Bank charges	893	1,207
Legal fees	41,221	33,035
Consultancy fees	13,294	57,331
Professional fees	3,663	6,221
Exchange rate variance	2,126	11,113
Computer costs	23,802	18,590
Recruitment	20,785	-
Governance costs	3,050	2,700
	177,918	241,394

6. Independent Examination fee

	2023 £	<i>2022 £</i>
Fees payable to the charity's independent examiner in respect of the preparation and independent examination of the charities accounts	3,050	2,700

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

7. Staff costs

	Group 2023	<i>Group 2022</i>	Charity 2023	<i>Charity 2022</i>
	£	£	£	£
Wages and salaries	197,763	210,074	197,763	210,074
Social security costs	15,907	40,177	15,907	40,177
Contribution to defined contribution pension schemes	4,484	4,817	4,484	4,817
	218,154	255,068	218,154	255,068

The average number of persons employed by the charity during the year was as follows:

	Group 2023	<i>Group 2022</i>	Charity 2023	<i>Charity 2022</i>
Employees	5	5	5	5

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2023 No.	<i>Group 2022 No.</i>
In the band £60,001 - £70,000	1	1

During the year, key management personnel received remuneration of £70,928 (2022 - £63,750).

8. Trustees' remuneration and expenses

During the year, 1 Trustee received remuneration of £43,725 (2022 - 1 Trustee - £63,750). Employers pension contributions were made relating to this employment of £990 (2022: £1,405).

During the year, no Trustees received any benefits in kind (2021 - £Nil).

During the year, expenses totalling £3,494 were reimbursed or paid directly to 3 Trustees (2022 - £970 to 1 Trustee).

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

9. Tangible fixed assets

Group and Charity

	Short-term leasehold property £	Office equipment £	Computer equipment £	Total £
Cost or valuation				
At 1 July 2022	12,823	12,856	1,080	26,759
Additions	-	222	-	222
Disposals	(12,823)	-	-	(12,823)
At 30 June 2023	-	13,078	1,080	14,158
Depreciation				
At 1 July 2022	12,823	12,856	410	26,089
Charge for the year	-	-	360	360
On disposals	(12,823)	-	-	(12,823)
At 30 June 2023	-	12,856	770	13,626
Net book value				
At 30 June 2023	-	222	310	532
At 30 June 2022	-	-	670	670

10. Debtors

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Due within one year				
Trade debtors	27,242	208,763	27,242	208,763
Amounts owed by group undertakings	-	-	518	-
Other debtors	15,553	12,723	15,553	12,723
Prepayments and accrued income	62,826	246,907	62,826	246,907
	105,621	468,393	106,139	468,393

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

11. Creditors: Amounts falling due within one year

	Group 2023 £	<i>Group 2022 £</i>	Charity 2023 £	<i>Charity 2022 £</i>
Trade creditors	13,620	<i>1,493</i>	13,620	<i>1,493</i>
Other taxation and social security	2,362	<i>8,893</i>	2,362	<i>8,893</i>
Other creditors	749	<i>1,194</i>	749	<i>1,194</i>
Accruals and deferred income	2,833	<i>37,414</i>	2,833	<i>37,416</i>
	19,564	<i>48,994</i>	19,564	<i>48,996</i>

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

12. Statement of funds

Statement of funds - current year

	Balance at 1 July 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2023 £
Unrestricted funds					
General Funds	113,352	39,000	(49,828)	19,645	122,169
Restricted funds					
Founding Grant	507,752	-	(145,051)	-	362,701
FIFA	31,809	122,685	(119,731)	-	34,763
UEFA Base	9,987	124,134	(134,121)	-	-
European Commission	93,496	-	(70,593)	-	22,903
NA training	13,911	-	(15)	-	13,896
Qatar	8,906	193,107	(182,368)	(19,645)	-
UEFA WEURO	18,001	18,644	(36,645)	-	-
UEFA Euro	-	53,126	(32,814)	-	20,312
	683,862	511,696	(721,338)	(19,645)	454,575
Total of funds	797,214	550,696	(771,166)	-	576,744

The grants provided by UEFA continue to fund CAFE's work to ensure that disabled people are able to take their rightful places within football, be it as spectators, volunteers, players, coaches, administrators, leaders or decision-makers.

During the 2022/23 financial year, CAFE has wrapped up projects with FIFA and UEFA supporting on access and inclusion at major tournaments (2022 FIFA World Cup, UEFA EURO 2020 (held in 2021) and UEFA Women's EURO 2022). We have also undertaken work with FIFA around the preparations for the 2026 FIFA World Cup in USA/Canada/Mexico, with the Saudi Arabia Football Federation for the 2023 FIFA Club World Cup, and with UEFA on UEFA EURO 2024, some of which will also be reflected in the next set of accounts.

The UEFA Base Funding was previously known as the UEFA Core Funding. UEFA has confirmed the renewal for a further two years of its funding for CAFE till the 2024/25 period

The European Commission made a grant to CAFE to support their accessibility projects which is expected to last for three years.

The transfer from the Qatar fund to the unrestricted fund represents the element of CAFE's management and administration costs following the completion of the project.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

12. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 July 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 June 2022 £</i>
Unrestricted funds				
General Funds - all funds	106,827	40,972	(34,447)	113,352
Restricted funds				
Founding Grant	690,075	571	(182,894)	507,752
FIFA	906	41,086	(10,183)	31,809
UEFA Base	7,505	255,007	(252,525)	9,987
European Commission	182,848	-	(89,352)	93,496
NA training	-	17,928	(4,017)	13,911
Other Sports	-	1,402	(1,402)	-
Qatar	-	129,741	(120,835)	8,906
UEFA WEURO	-	45,068	(27,067)	18,001
	<u>881,334</u>	<u>490,803</u>	<u>(688,275)</u>	<u>683,862</u>
Total of funds	<u><u>988,161</u></u>	<u><u>531,775</u></u>	<u><u>(722,722)</u></u>	<u><u>797,214</u></u>

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	532	-	532
Current assets	121,637	474,139	595,776
Creditors due within one year	-	(19,564)	(19,564)
Total	122,169	454,575	576,744

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	-	670	670
Current assets	113,352	732,186	845,538
Creditors due within one year	-	(48,994)	(48,994)
Total	113,352	683,862	797,214

14. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2023 £	<i>Group 2022 £</i>
Net expenditure for the year (as per Statement of Financial Activities)	(220,470)	<i>(190,947)</i>
Adjustments for:		
Depreciation charges	360	<i>410</i>
Dividends, interests and rents from investments	-	<i>(7,970)</i>
Decrease/(increase) in debtors	332,345	<i>(284,606)</i>
Increase/(decrease) in creditors	997	<i>(7,362)</i>
Net cash provided by/(used in) operating activities	113,232	<i>(490,475)</i>

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

15. Analysis of cash and cash equivalents

	Group 2023	<i>Group 2022</i>
	£	£
Cash in hand	490,155	377,145
Total cash and cash equivalents	490,155	377,145

16. Analysis of changes in net debt

	At 1 July 2022	Cash flows	At 30 June 2023
	£	£	£
Cash at bank and in hand	377,145	113,010	490,155
	377,145	113,010	490,155

17. Related party transactions

During the year, supplies to the value of £11,376 including VAT were made from Atherden Fuller Leng Limited, a company of which one of the trustees is a director, relating to Fifa Handbook illustrations. This amount was included in trade creditors at the year end.

Other than those already disclosed, there were no related party transactions for the years ended 30 June 2023 and 30 June 2022.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)

England & Wales - Charity number 1131339

Accounts

Centre for Access to Football in Europe (CAFÉ)

35 Ballards Lane London, N3 1XW

16/12/2022

Date:

Your ref: **C1819**

BKL Audit LLP
35 Ballards Lane
London
N3 1XW

Dear Sirs

Centre for Access to Football in Europe (CAFÉ)

We confirm to the best of our knowledge and belief and having made appropriate enquiries of other directors and officials of the company, the following representations in connection with your report on the company's financial statements for the year ended 30 June 2022.

1. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with Auditing Standards and that you do not express an audit opinion.
2. We confirm that the company was entitled to exemption under Section 477 of the Companies Act 2006 from the requirement to have its financial statements for the financial year ended 30 June 2021 audited. We also confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with Section 476 of the Companies Act 2006.
3. We have fulfilled as directors our responsibility for the financial statements which give a true and fair view in accordance with the requirements of Sections 394-396 of the Companies Act 2006 and with the requirements of the Charities Act 2011 and which otherwise comply with the requirements of those acts relating to financial statements, so far as applicable to the company. All the accounting records have been made available to you and all transactions undertaken by the company have been properly reflected in those accounting records. All records and related information, including the minutes of the directors' and members' meetings have been made available to you.

4. We confirm that we have maintained proper accounting records, as required by the Companies Act 2006.
5. We confirm that assets are included on the balance sheet at no more than their recoverable amounts and that liabilities are included at their expected cost to the company.
6. We confirm, to the best of our knowledge and belief, that there have been no instances of non-compliance or breaches of any laws or regulations which are essential to the activities of the company's activities.
7. We confirm that we are not aware of any pending litigation which may result in a significant loss to the company.
8. We confirm that there were no contingent liabilities at the balance sheet date.
9. We believe that the company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding and support will be more than adequate for the company's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the company's ability to continue as a going concern need to be made in the financial statements.
10. We confirm that there were no transactions with related parties of the company or amounts due to or from related parties at the balance sheet date which are required to be disclosed in the financial statements other than those which are detailed in the notes to the financial statements.
11. We confirm that there have been no events since the balance sheet date which necessitate revision of the figures included in the financial statements or disclosure in the notes to the financial statements. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.
12. We confirm that the analysis of restricted and unrestricted funds in the accounts is correct.
13. We confirm that we believe that the estimate of £33,000 for the pro-bono legal services is reasonable and materially correct.
14. We confirm that group accounts should be prepared for Centre for Access to Football in Europe due to the control over the Dutch entity due to a similar trustees across both organisations.

Yours faithfully

Joanna Deagle

.....
Centre for Access to Football in Europe (CAFÉ)
Signed on behalf of the Board of Directors

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

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CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2022**

Trustees

J E Deagle
D A Moussy (Resigned 13 September 2021)
K Kanodia
M A Flewitt
A J W Taylor
E Theodorou
J Roberts
Dmytro Zharyi (Appointed 1 August 2022)

Company registered number

06953363

Charity registered number

1131339

Registered office

35 Ballards Lane
London
N3 1XW

Company secretary

J E Deagle

Accountants

BKL Audit LLP
Chartered Accountants
35 Ballards Lane
London
N3 1XW

Solicitors

Thomson Reuters Trust Law Foundation
5 Canada Square
London
E14 5AQ

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2022

The Trustees present their annual report together with the financial statements of the charity for the 1 July 2021 to 30 June 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) 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).

Since the group and the charity qualify as small under section 383 of the Companies Act 2006, the Group strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Overview

a. Objectives and activities

The objects for which the company was established is to relieve the needs of disabled people by promoting improved access and facilities for them as football spectators, and by encouraging and assisting the formation of associations of people to further such purposes, all in territories outside of England in particular but without limitation across Europe. By using special influence of football, CAFE is helping to raise awareness and to improve the lives of disabled people in the wider society but especially by promoting improved access to European football.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

a. Achievements and performance

CAFE was pleased to renew its partnership with UEFA for the 2021/22 and 2022/23 seasons and to expand its support to UEFA Women's EURO 2021 and the newly established UEFA Europa Conference League Final. In addition, CAFE provided support to FIFA and Qatar 2022 to ensure accessible experiences at FIFA Arab Cup 2021 and FIFA World Cup 2022.

Audio-descriptive commentary was provided by CAFE's network of expert commentators, as well as by newly trained professionals at 123 matches in 13 languages. In addition, accessibility monitors were appointed at the majority of the tournaments and club competition Finals, to gather user-led feedback and to continue to learn how to improve the matchday experience for disabled fans.

CAFE was awarded the Zero Project Award in recognition of its ADC network, programme and provision of the service to ensure blind and partially sighted people can enjoy an inclusive matchday experience. CAFE took part in the Zero Project Impact Transfer project, and presented the ADC programme at the international Zero Project Conference 2022.

In November 2021, the 4th International CAFE Conference took place over two days. This time, due to ongoing travel and social restrictions, the Conference was held online. CAFE partnered with Attendable to ensure the event was accessible to all. Holding the event online also meant CAFE was able to welcome more speakers and participants than ever. 600 people signed up to the event from over 50 countries. To increase the number of disabled people taking part in the sessions, CAFE teamed up with Integrated Dreams and a number of their alumni actively supported the Conference as moderators and speakers.

The 9th CAFE Week of Action saw activities take place in 33 countries across the globe, with stakeholders across the industry coming together to celebrate #TotalAccess. To support disabled supporter groups in taking

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

(continued)

part in the campaign, CAFE made a series of small grants (up to €250) available to such groups, subject to a successful application. 11 small grants were paid to local disabled supporter groups in 8 countries, enabling disabled fans to hold a range of diverse activities including half time ceremonies, travelling to away matches, sign language training and publishing communications explaining the matchday experiences of differently disabled fans. Due to the ongoing situation in Ukraine, CAFE ceased operations in Russia and Belarus in March 2022. CAFE continues to support disabled fans in Ukraine and those that have left the country where possible. The European DAO Network Group met twice this season and discussed a number of topics including stewarding and UEFA's new Football and Social Responsibility (FSR) Strategy.

The Erasmus+ project Good Governance Needs Access and Inclusion (GGNAI), co-funded by the European Commission, saw a disabled fans survey launched in Germany, France and Belgium. The project's academic partner, Universidade Europeia, presented the results of the surveys to the project consortium and from these results, along with other research and consultations, the three countries are now working on long-term strategies to improve access and inclusion for disabled spectators.

In May 2022, CAFE provided training to the City of Paris' General Delegation to the Olympic and Paralympic Games and Major Events on how to ensure an accessible and inclusive matchday experience. This training brought lessons from the footballing world to the Olympic and Paralympics and supported the City of Paris to prepare for Paris 2024.

In recognition of collaboration being key to progress, CAFE co-founded two alliances. The Sport and Social Change Alliance (SSCA) was set up with a number of like-minded NGOs working collectively to improve the sporting landscape and to use sports to generate wider inclusion and the advancement of society. The SSCA hosted its first webinar online, tackling issues such as health, refugees, gender and the future of sports. The Football for All – Disability in Football Alliance was also established with several disability NGOs and advocates. The group ran three webinars focusing on lessons from other equality areas, disabled spectator experiences and disability inclusion in the media.

CAFE's works support the European football family to contribute to the UN's Sustainable Development Goals #3, 4, 8, 10, 11 and 17.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They have considered the effects of the Covid-19 pandemic, and do not believe that it will affect the charity unduly. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Financial review

The directors are delighted with results for the period ended 30 June 2022 and wish to thank UEFA for its continued support. This support allows CAFE to continue to break new frontiers in access and inclusion and to push for better standards.

c. Investment policy

The company's policy is to hold any surplus funds in bank accounts.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

d. Principal risks and uncertainties

The key risks associated with CAFE are as follows:

- a) Non-renewal or reduction of CAFE's primary funding source. The proposed level of reserves allows CAFE to continue to operate for a minimum of 12 months, whilst making efforts to find alternative sources of funding, or managing a gradual run-down of activities if negotiations fail and alternative funding is not identified;
- b) Change in current location of charity headquarters and the potential increase in any cost;
- c) Implications of CAFE, as a UK registered charity and Company Limited by Guarantee, receiving funding from outside of Britain, following the UK's exit from the European Union.
- d) Exposure to currency fluctuations, with CAFE typically receiving funding in euros and incurring expenditure in pound sterling.

e. Reserves policy

CAFE and its trustees have established its reserve level, which equates to 12 months of its operating costs in CAFE's bank accounts in the currencies in which it operates (euros and pound sterling and any other currency determined by the Trustees). CAFE also builds an additional reserve 6 months ahead of the International CAFE Conference, which is held every 3 years.

This reserve level has been established following a review by the Trustees of the funds received and held by CAFE and a risk assessment of CAFE's current financial health. This risk assessment considered the current and predicted future trends that impact the funding and financial landscape generally and those that are likely to be of particular relevance to CAFE.

The reserve level set by this policy will be assessed on a quarterly basis, as a rolling agenda item at Trustee meetings, to ensure its accuracy and to account for any variables. This review will compare the reserves actually held against the target level set and consider the reasons behind any discrepancy and take corrective action to replenish or release funds from reserves as appropriate. This review will be carried out by the Managing Director and will be presented to the Board of Trustees at each and every board meeting for sign-off.

An extraordinary meeting will be called if reserves fall below 6 months of operating costs in CAFE's bank accounts in the currencies in which it operates (euros and pound sterling and any other currency determined by the Trustees).

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

Structure, governance and management

a. Constitution

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The board meets on a regular basis to review appropriate strategic, operational and financial matters. Additionally an advisory group (pan-European, user led representing disabled football supporters and disability and equality and access groups) has been appointed to further advise the Centre for Access to Football in Europe.

b. Methods of appointment or election of Trustees

The management of the Group and the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Plans for future periods

In April 2022, CAFE contracted Oaks Consultancy to lead the organisation through a strategic review and to establish a new funding strategy to support diversification. The new strategy and funding plan will be completed by the end of the current financial year.

Work on UEFA EURO 2024 will commence in the autumn of 2022, starting with access appraisals of the 10 host stadia. For this tournament, CAFE will collaborate with a number of existing local entities and disabled supporter associations, with a view to increase legacy opportunities for disabled spectators in Germany after the tournament.

CAFE has been appointed as an accessibility expert for the FIFA World Cup 2022 Core Stakeholder Group on Inclusion and Anti-Discrimination and looks forward to working with FIFA, the Supreme Committee for Delivery and Legacy and Qatar 2022 in the lead up to and during the tournament. CAFE will deliver audio-descriptive commentary in Arabic and English at every match at the FIFA World Cup 2022 and is also providing support to ticketing aspects.

The findings from the first European Access survey, completed by UEFA's 55 member countries and almost 500 clubs, will be presented to UEFA for review. The findings of the report include recommendations to support and enhance UEFA's FSR strategy to ensure disabled people can take their rightful place in the game.

The Erasmus+ project will continue with presentation and review of the three national strategies created by stakeholders in Germany, France and Belgium. The first project workshop will also be hosted by the French Football Federation, where the consortium will explore several topics to enhance their strategies.

By the end of the season, CAFE plans to launch a disabled fans survey across Europe to understand existing barriers that disabled fans continue to face when attending live matches. The results, alongside the European Access Survey results, will help to focus regional and national strategies to ensure disabled stakeholders can take their rightful places in the game.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the charity and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the charity's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Group and the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Joanna Deagle

J E Deagle

Trustee

Date: 16/12/2022

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2022

Independent examiner's report to the Trustees of Centre for Access to Football in Europe (CAFE) ('the Group')

I report to the charity Trustees on my examination of the consolidated accounts of the Group comprising the Centre for Access to Football in Europe (CAFE) ('the parent charity') and its subsidiary undertakings for the year ended 30 June 2022.

Responsibilities and basis of report

As the Trustees of the parent charity (and its directors for the purposes of company law) you are responsible for the preparation of the consolidated accounts of the Group in accordance with the requirements of the Companies Act 2006 ('the 2006 Act') and you have chosen to prepare consolidated accounts for the Group. You are satisfied that the accounts of both parent charity and the Group are not required by either company or charity law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the consolidated accounts are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Group's accounts carried out under section 152 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 152(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the consolidated accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

1. accounting records were not kept in respect of the parent charity and its subsidiaries as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the 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 applicable in the UK and Republic of Ireland (FRS 102).

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

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the parent charity and the charity's Trustees as a body, for my work or for this report.

Signed: *Ian Saunderson*

Dated: 16/12/2022

Ian Saunderson FCA

BKL Audit LLP

Chartered Accountants

London

London

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	2	33,000	490,803	523,803	748,926
Investments	3	7,972	-	7,972	62,605
Total income		40,972	490,803	531,775	811,531
Expenditure on:					
Charitable activities	4	34,447	688,275	722,722	623,874
Total expenditure		34,447	688,275	722,722	623,874
Net movement in funds		6,525	(197,472)	(190,947)	187,657
Reconciliation of funds:					
Total funds brought forward		106,827	881,334	988,161	800,504
Net movement in funds		6,525	(197,472)	(190,947)	187,657
Total funds carried forward		113,352	683,862	797,214	988,161

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)
REGISTERED NUMBER: 06953363

CONSOLIDATED BALANCE SHEET
AS AT 30 JUNE 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	670	-
		<u>670</u>	<u>-</u>
Current assets			
Debtors	10	468,393	115,778
Cash at bank and in hand		377,145	887,676
		<u>845,538</u>	<u>1,003,454</u>
Creditors: amounts falling due within one year	11	(48,994)	(15,293)
Net current assets		796,544	988,161
		<u>797,214</u>	<u>988,161</u>
Total net assets		797,214	988,161
		<u><u>797,214</u></u>	<u><u>988,161</u></u>
Charity funds			
Restricted funds	12	683,862	881,334
Unrestricted funds	12	113,352	106,827
Total funds		797,214	988,161
		<u><u>797,214</u></u>	<u><u>988,161</u></u>

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)
REGISTERED NUMBER: 06953363

CONSOLIDATED BALANCE SHEET (CONTINUED)
AS AT 30 JUNE 2022

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Joanna Deagle

J E Deagle

Trustee

Date: 16/12/2022

The notes on pages 15 to 30 form part of these financial statements.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)
REGISTERED NUMBER: 06953363

CHARITY BALANCE SHEET
AS AT 30 JUNE 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	670	-
		<u>670</u>	<u>-</u>
Current assets			
Debtors	10	468,393	115,630
Cash at bank and in hand		374,716	883,285
		<u>843,109</u>	<u>998,915</u>
Creditors: amounts falling due within one year	11	(48,996)	(15,169)
Net current assets		794,113	983,746
Total assets less current liabilities		794,783	983,746
Net assets excluding pension asset		794,783	983,746
Total net assets		794,783	983,746
Charity funds			
Restricted funds	12	683,863	882,624
Unrestricted funds	12	110,920	101,122
Total funds		794,783	983,746

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)
REGISTERED NUMBER: 06953363

CHARITY BALANCE SHEET (CONTINUED)
AS AT 30 JUNE 2022

The charity's net movement in funds for the year was £(188,963) (2021 - £183,242).

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Joanna Deagle

J E Deagle

Date: 16/12/2022

The notes on pages 15 to 30 form part of these financial statements.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net cash used in operating activities	(517,421)	62,075
	<hr/>	<hr/>
Cash flows from investing activities		
Dividends, interests and rents from investments	7,970	61,926
Purchase of tangible fixed assets	(1,080)	(465)
	<hr/>	<hr/>
Net cash provided by investing activities	6,890	61,461
	<hr/>	<hr/>
Cash flows from financing activities		
Change in cash and cash equivalents in the year	(510,531)	123,536
Cash and cash equivalents at the beginning of the year	887,676	764,140
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	377,145	887,676
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 15 to 30 form part of these financial statements

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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 (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Centre for Access to Football in Europe (CAFE) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Consolidated statement of financial activities (SOFA) and Consolidated balance sheet consolidate the financial statements of the Group and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Group has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of financial activities in these financial statements.

1.2 Company status

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

1.3 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They have considered the effects of the Covid-19 pandemic, and do not believe that it will affect the charity unduly. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

1.4 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Consolidated statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1. Accounting policies (continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Short-term leasehold property	- Over 3 years
Office equipment	- Over 3 years
Computer equipment	- Over 3 years

1.8 Debtors

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

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1. Accounting policies (continued)

1.11 Financial instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.12 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

1.13 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

1.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

2. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations	-	490,803	490,803
Services in kind	33,000	-	33,000
Total 2022	33,000	490,803	523,803
	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations	-	733,926	733,926
Grants	15,000	-	15,000
	15,000	733,926	748,926

As outlined by SORP FRS 102, donated goods and services are to be included in the accounts valued at the amount that the charity would have spent on similar goods or services, should they not have been received as donations.

The Services in kind figure above consists of pro-bono legal services performed by Thomson Reuters Trust Law Foundation, whom we thank for their efforts.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

3. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £
Rents received	7,970	7,970
Interest received	2	2
	<hr/> 7,972	<hr/> 7,972
	<hr/> <hr/>	<hr/> <hr/>
	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Rents received	62,601	62,601
Interest received	4	4
	<hr/> 62,605	<hr/> 62,605
	<hr/> <hr/>	<hr/> <hr/>

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Direct costs	-	476,811	476,811
Support costs	34,447	211,464	245,911
	<u>34,447</u>	<u>688,275</u>	<u>722,722</u>

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Direct costs	-	306,662	306,662
Support costs	21,034	296,178	317,212
	<u>21,034</u>	<u>602,840</u>	<u>623,874</u>

5. Analysis of expenditure by activities

	Direct costs 2022 £	Support costs 2022 £	Total funds 2022 £
Direct costs	476,811	-	476,811
Support costs	-	245,911	245,911
	<u>476,811</u>	<u>245,911</u>	<u>722,722</u>

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

5. Analysis of expenditure by activities (continued)

	<i>Direct costs</i> 2021 £	<i>Support costs</i> 2021 £	<i>Total funds</i> 2021 £
Direct costs	306,662	-	306,662
Support costs	-	317,212	317,212
	<u>306,662</u>	<u>317,212</u>	<u>623,874</u>

Analysis of direct costs

	Total funds 2022 £	<i>As restated</i> <i>Total funds</i> <i>2021</i> £
Staff costs	167,096	201,620
Professional fees	71,335	-
Hotels, travel and subsistence	25,549	2,961
CAFE conference	70,606	-
Audio descriptive commentary and training	58,532	64,912
European Commission - GGNAI	83,693	37,169
	<u>476,811</u>	<u>306,662</u>

Direct costs for the year were lower for 2021 due to a lack of travel caused by the ongoing pandemic resulting a reduction in person training, workshops and stadium assessments which was replaced with a greater focus on remote delivery, research and guidance.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

5. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2022 £	<i>As restated Total funds 2021 £</i>
Staff costs	87,972	60,684
Depreciation	410	14,973
Advertising	4,517	9,630
Premises expenses	11,665	113,278
Staff training	3,999	12,496
Printing & postage	716	207
Telephone	1,918	4,337
Bank charges	1,207	502
Legal fees	33,035	20,266
Consultancy fees	57,331	8,927
Professional fees	13,438	28,175
Exchange rate variance	11,113	29,707
Computer costs	18,590	11,544
Sundry expenses	-	2,486
	245,911	317,212
	245,911	317,212

6. Independent Examination fee

	2022 £	<i>2021 £</i>
Independent Examination fee	2,700	2,700
	2,700	2,700

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

7. Staff costs

	Group 2022 £	<i>Group 2021 £</i>	Charity 2022 £	<i>Charity 2021 £</i>
Wages and salaries	210,074	225,028	210,074	225,028
Social security costs	40,177	33,191	40,177	33,191
Contribution to defined contribution pension schemes	4,817	4,084	4,817	4,084
	<u>255,068</u>	<u>262,303</u>	<u>255,068</u>	<u>262,303</u>

The average number of persons employed by the charity during the year was as follows:

	Group 2022	<i>Group 2021</i>
Employees	<u>5</u>	<u>6</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2022 No.	<i>Group 2021 No.</i>
In the band £60,001 - £70,000	1	1

During the year, key management personnel received remuneration of £63,750 (2021 - £63,437).

8. Trustees' remuneration and expenses

During the year, 1 Trustee received remuneration of £63,750 (2021 - 1 Trustee - £63,437).

During the year, no Trustees received any benefits in kind (2021 - £Nil).

During the year, expenses totalling £970 were reimbursed or paid directly to 1 Trustee (2021 - £267 to 1 Trustee).

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

9. Tangible fixed assets

Group and Charity

	Short-term leasehold property £	Office equipment £	Computer equipment £	Total £
Cost or valuation				
At 1 July 2021	12,823	12,856	-	25,679
Additions	-	-	1,080	1,080
At 30 June 2022	<u>12,823</u>	<u>12,856</u>	<u>1,080</u>	<u>26,759</u>
Depreciation				
At 1 July 2021	12,823	12,856	-	25,679
Charge for the year	-	-	410	410
At 30 June 2022	<u>12,823</u>	<u>12,856</u>	<u>410</u>	<u>26,089</u>
Net book value				
At 30 June 2022	<u>-</u>	<u>-</u>	<u>670</u>	<u>670</u>
At 30 June 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

10. Debtors

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Due within one year				
Trade debtors	208,763	5,646	208,763	5,646
Other debtors	12,723	18,136	12,723	17,988
Prepayments and accrued income	246,907	91,996	246,907	91,996
	<u>468,393</u>	<u>115,778</u>	<u>468,393</u>	<u>115,630</u>

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

11. Creditors: Amounts falling due within one year

	Group 2022 £	<i>Group</i> <i>2021</i> £	Charity 2022 £	<i>Charity</i> <i>2021</i> £
Trade creditors	1,493	9,661	1,493	9,661
Other taxation and social security	8,893	-	8,893	-
Other creditors	1,194	932	1,194	808
Accruals and deferred income	37,414	4,700	37,416	4,700
	48,994	15,293	48,996	15,169

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

12. Statement of funds

Statement of funds - current year

	Balance at 1 July 2021 £	Income £	Expenditure £	Balance at 30 June 2022 £
Unrestricted funds				
General Funds - all funds	106,827	40,972	(34,447)	113,352
Restricted funds				
Founding Grant	690,075	571	(182,894)	507,752
FIFA	906	41,086	(10,183)	31,809
UEFA Base	7,505	255,007	(252,525)	9,987
European Commission	182,848	-	(89,352)	93,496
NA training	-	17,928	(4,017)	13,911
Other Sports	-	1,402	(1,402)	-
Qatar	-	129,741	(120,835)	8,906
UEFA WEURO	-	45,068	(27,067)	18,001
	881,334	490,803	(688,275)	683,862
Total of funds	988,161	531,775	(722,722)	797,214

The grants provided by UEFA fund are to continue CAFE's work to ensure that disabled people are able to take their rightful places within football, be it as spectators, volunteers, players, coaches, administrators, leaders or decision-makers. In addition, UEFA has provided a grant to CAFE to work towards a more inclusive UEFA EURO 2020 (held in 2021) for all disabled spectators. FIFA and Qatar 2022 have also provided income for CAFE to support activities related to the FIFA World Cup 2022, including audio-descriptive commentary and ticketing.

The UEFA Base Funding was previously known as the UEFA Core Funding

The European Commission made a grant to CAFE to support their accessibility projects which is expected to last for three years.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

12. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 July 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 30 June 2021</i>
	£	£	£	£
Unrestricted funds				
General Funds - all funds	50,256	77,605	(21,034)	106,827
Restricted funds				
Founding Grant	690,075	-	-	690,075
FIFA	906	-	-	906
UEFA Core Funding	-	213,963	(206,458)	7,505
UEFA Euro 2020	59,267	175,097	(234,364)	-
UEFA Club Licencing 2021	-	102,523	(102,523)	-
European Commission	-	238,547	(55,699)	182,848
Donations	-	3,796	(3,796)	-
	<u>750,248</u>	<u>733,926</u>	<u>(602,840)</u>	<u>881,334</u>
Total of funds	<u><u>800,504</u></u>	<u><u>811,531</u></u>	<u><u>(623,874)</u></u>	<u><u>988,161</u></u>

13. Summary of funds

Summary of funds - current year

	Balance at 1 July 2021	Income	Expenditure	Balance at 30 June 2022
	£	£	£	£
General funds	106,827	40,972	(34,447)	113,352
Restricted funds	881,334	490,803	(688,275)	683,862
	<u>988,161</u>	<u>531,775</u>	<u>(722,722)</u>	<u>797,214</u>

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

13. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 July 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 30 June 2021</i>
	£	£	£	£
General funds	50,256	77,605	(21,034)	106,827
Restricted funds	750,248	733,926	(602,840)	881,334
	<u>800,504</u>	<u>811,531</u>	<u>(623,874)</u>	<u>988,161</u>

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022
	£	£	£
Tangible fixed assets	-	670	670
Current assets	162,347	683,192	845,539
Creditors due within one year	(48,995)	-	(48,995)
Total	<u>113,352</u>	<u>683,862</u>	<u>797,214</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021</i>	<i>Restricted funds 2021</i>	<i>Total funds 2021</i>
	£	£	£
Current assets	122,120	881,334	1,003,454
Creditors due within one year	(15,293)	-	(15,293)
Total	<u>106,827</u>	<u>881,334</u>	<u>988,161</u>

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

15. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2022 £	<i>Group 2021 £</i>
Net income/expenditure for the year (as per Statement of Financial Activities)	(190,947)	187,657
Adjustments for:		
Depreciation charges	410	14,973
Dividends, interests and rents from investments	(7,970)	(64,823)
Increase in debtors	(284,606)	(77,092)
Increase/(decrease) in creditors	(7,362)	1,360
Net cash provided by/(used in) operating activities	(490,475)	62,075

16. Analysis of cash and cash equivalents

	Group 2022 £	<i>Group 2021 £</i>
Cash in hand	377,145	887,676
Total cash and cash equivalents	377,145	887,676

17. Analysis of changes in net debt

	At 1 July 2021 £	Cash flows £	At 30 June 2022 £
Cash at bank and in hand	887,676	(510,530)	377,146

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

18. Operating lease commitments

At 30 June 2022 the Group and the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2022 £	<i>Group 2021 £</i>	Charity 2022 £	<i>Charity 2021 £</i>
Not later than 1 year	-	7,555	-	7,555

At the beginning of the year the lease on the property which the charity rented came to an end and the charity decided not to renew the lease but to operate virtually in the future.

19. Related party transactions

Other than those already disclosed, there were no related party transactions for the years ended 30 June 2022 and 30 June 2021.









CAFE accounts pack

Final Audit Report

2022-12-16

Created:	2022-12-16
By:	Stela Dimitrova (Stela.Dimitrova@bkl.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAZ7Uuc58FuWQFFszCqe4AiRHLkQtUbLx

"CAFE accounts pack" History

-  Document created by Stela Dimitrova (Stela.Dimitrova@bkl.co.uk)
2022-12-16 - 09:50:32 GMT - IP address: 94.4.121.58
-  Document emailed to Joanna Deagle (joanna@cafefootball.eu) for signature
2022-12-16 - 10:11:59 GMT
-  Email viewed by Joanna Deagle (joanna@cafefootball.eu)
2022-12-16 - 10:23:19 GMT - IP address: 86.14.121.81
-  Document e-signed by Joanna Deagle (joanna@cafefootball.eu)
Signature Date: 2022-12-16 - 10:27:17 GMT - Time Source: server- IP address: 86.14.121.81
-  Document emailed to Ian Saunderson (ian.saunderson@bkl.co.uk) for signature
2022-12-16 - 10:27:18 GMT
-  Email viewed by Ian Saunderson (ian.saunderson@bkl.co.uk)
2022-12-16 - 10:46:48 GMT - IP address: 86.167.42.121
-  Document e-signed by Ian Saunderson (ian.saunderson@bkl.co.uk)
Signature Date: 2022-12-16 - 10:48:11 GMT - Time Source: server- IP address: 86.167.42.121
-  Agreement completed.
2022-12-16 - 10:48:11 GMT

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)

England & Wales - Charity number 1131339

Accounts

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

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CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2021**

Trustees

J E Deagle
D A Moussy
K Kanodia
M A Flewitt
A J W Taylor
E Theodorou
J Roberts (appointed 12 August 2020)

Company registered number

06953363

Charity registered number

1131339

Registered office

35 Ballards Lane
London
N3 1XW

Company secretary

J E Deagle

Accountants

Berg Kaprow Lewis LLP
Chartered Accountants
35 Ballards Lane
London
N3 1XW

Solicitors

Thomson Reuters Trust Law Foundation
5 Canada Square
London
E14 5AQ

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2021

The Trustees present their annual report together with the financial statements of the charity for the 1 July 2020 to 30 June 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) 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).

Since the group and the charity qualify as small under section 383 of the Companies Act 2006, the Group strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Overview

a. Objectives and activities

The objects for which the company was established is to relieve the needs of disabled people by promoting improved access and facilities for them as football spectators, and by encouraging and assisting the formation of associations of people to further such purposes, all in territories outside of England in particular but without limitation across Europe. By using special influence of football, CAFE is helping to raise awareness and to improve the lives of disabled people in the wider society but especially by promoting improved access to European football.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2021

(continued)

a. Achievements and performance

The 2020/21 season proved challenging for all as the Covid-19 pandemic persisted in preventing fans from attending live football matches in most countries. Nonetheless, CAFE continued to support an accessible and inclusive game for all, working with clubs across Europe to maintain regular dialogue with their disabled fans and to provide services such as audio-descriptive commentary (ADC) for blind and partially sighted fans at home.

Disabled fans from across Europe were finally able to attend and enjoy the UEFA Champions League Final in Porto, UEFA Europa League Final in Gdansk and UEFA EURO 2020, which was held across 11 countries. Despite last minute changes in host venues and Covid-19 safety protocols, CAFE was able to deliver its services to support inclusive and accessible events under the banner of Respect Access for All, including the publication of Disabled Fan Guides, and the provision of ADC in the local language and English. CAFE also gathered feedback from appointed accessibility monitors and disabled fans who attended the tournament, which led to access improvements across the venues.

In November, CAFE published its findings from the 2020 Non-Visible Disabilities survey, which illustrated persistent attitudinal barriers, and the need for increased awareness and training amongst football staff and non-disabled fans. Due to the pandemic, the percentage of disabled people and people with long-term health conditions is likely to increase and therefore further research and education will be necessary to ensure everyone can enjoy the matchday experience.

In December 2020, CAFE was awarded its first Erasmus+ programme grant of the European Union: Good Governance Needs Access and Inclusion. The project brings together the National Associations (NA), Leagues and National Disabled Supporter Associations (DSA) in Germany, France and Belgium who will work to create national strategies to improve access and inclusion for disabled fans within each country. This programme aims to show the importance of dialogue with disabled fans and the value they bring when creating long-term strategies. Under Stichting CAFE, another Erasmus+ grant application has been submitted, with aims to build capacity and knowledge in access and inclusion amongst club and NA staff through digital trainings.

CAFE has continued to support Disability Access Officers (DAO) and National DAO Coordinator across the UEFA region. The DAO is required under Article 35bis of UEFA Club Licensing and Financial Fair Play Criterion. Throughout the season, 10 training sessions were held online and, dependent on language, were made available to more participants across Europe and elsewhere. A two-day training was held, aimed at clubs in Argentina, and was opened to all Spanish speaking clubs and NAs in South and Central America.

The European DAO Network Group met twice this season and received training on digital accessibility as well as discussing how to support their disabled fans during the pandemic. For the first time in footballing history a European access survey was sent to all NAs and their clubs to gather data on access and inclusion. All 55 NAs and over 400 clubs responded to the survey. The results will be published in the 2021/22 season and will help shape UEFA and CAFE's strategy to ensure disabled people can take their rightful places in the game.

The CAFE Week of Action took place in March 2021, and despite limitations posed by Covid-19, activities promoting disabled people and their roles in football took place in 28 countries. To support activities amongst disabled fans and their associations, CAFE also continued its small grants programme. As part of the celebrations, the first DSA in Ireland was established during the campaign. CAFE also gained two new Ambassadors this season, Omar Mascarell and Bobby Allen, and we look forward to raising awareness together across Europe.

CAFE's works support the European football family to contribute to the UN's Sustainable Development Goals #3, 4, 8, 10, 11 and 17.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2021

(continued)

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They have considered the effects of the Covid-19 pandemic, and do not believe that it will affect the charity unduly. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Financial review

The directors are delighted with results for the period ended 30 June 2021 and wish to thank UEFA for its substantial and continued support and particularly during the global pandemic. This support allows CAFE to continue to break new frontiers in access and inclusion and to push for better standards.

c. Investment policy

The company's policy is to hold any surplus funds in bank accounts.

d. Principal risks and uncertainties

The key risks associated with CAFE are as follows:

a) Reduction in CAFE's primary funding source. CAFE received its primary funding from UEFA Core and UEFA Club Licensing. This four-year funding cycle ended on 1 July 2021. CAFE is now in the process of finalising its new contract with UEFA, which will be based on a 2-year partnership, with a view of this being extended by another two years. Due to the Covid-19 pandemic and to the new UEFA Football and Social Responsibility Division reviewing all its partnerships, it is likely that CAFE's primary funding source will decrease.

During this gap between the old and new partnership, CAFE is using its reserves to continue its operations. The proposed level of reserves allows CAFE to continue to operate for a minimum of 2 years, whilst making efforts to find alternative sources of funding.

b) Implications of CAFE, as a UK registered charity and Company Limited by Guarantee, receiving funding from outside of Britain, following the UK's exit from the European Union.

c) Exposure to currency fluctuations, with CAFE receiving funding in euros and incurring expenditure typically in pound sterling.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2021

e. Reserves policy

CAFE and its trustees have established its reserve level 12 months of its operating costs in each currency in which it operates (euros and pound sterling). CAFE also builds an additional reserve 6 months ahead of the International CAFE Conference, which is held every 3 years.

This reserve level has been established following a review by the Trustees of the funds received and held by CAFE and a risk assessment of CAFE's current financial health. This risk assessment considered the current and predicted future trends that impact the funding and financial landscape generally and those that are likely to be of particular relevance to CAFE.

The key risks that contributed to the Trustees setting this reserve level can be summarised as:

- a) Non-renewal or reduction of CAFE's primary funding source. CAFE's primary funding from UEFA is being renegotiated with expected reductions. The proposed level of reserves allows CAFE to continue to operate for a minimum of 2 years, whilst making efforts to find alternative sources of funding, or managing a gradual run-down of activities if negotiations with UEFA fail and alternative funding is not identified;
- b) Change in current location of charity headquarters and the potential increase in any cost;
- c) Implications of CAFE, as a UK registered charity and Company Limited by Guarantee, receiving funding from outside of Britain, following the UK's exit from the European Union.
- d) Exposure to currency fluctuations, with CAFE receiving funding in euros and incurring expenditure typically in pound sterling.

The reserve level set by this policy will be assessed on a quarterly basis, as a rolling agenda item at Trustee meetings, to ensure its accuracy and to account for any variables. This review will compare the reserves actually held against the target level set and consider the reasons behind any discrepancy and take corrective action to replenish or release funds from reserves as appropriate. This review will be carried out by the Managing Director and will be presented to the Board of Trustees at each and every board meeting for sign-off.

An extraordinary meeting will be called if reserves fall below 6 months of operating costs in each currency.

Structure, governance and management

a. Constitution

.The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The board meets on a regular basis to review appropriate strategic, operational and financial matters. Additionally an advisory group (pan-European, user led representing disabled football supporters and disability and equality and access groups) has been appointed to further advise the Centre for Access to Football in Europe.

b. Methods of appointment or election of Trustees

The management of the Group and the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2021

Plans for future periods

UEFA and CAFE's most recent 4-year partnership contract came to an end in June 2021. UEFA has appointed a new Football and Social Responsibility (FSR) Division and CAFE is currently in negotiations with UEFA FSR to determine scope of the future partnership. CAFE looks forward to supporting UEFA in improving access and inclusion for all, including not only disabled fans but also disabled employees, through the foundation, Stichting CAFE.

In line with good governance, and CAFE's own 10-year goals, CAFE will increase efforts to secure a more diverse funding portfolio and is in discussions with a number of sports governing bodies across the globe, including activities to support the Oceania Football Confederation in taking its first steps to empower disabled fans. These actions will support a sustainable and secure future for CAFE. CAFE has also decided to not renew its office lease in efforts to reduce expenditure. As such, all staff will continue to work from home.

CAFE has been appointed as an accessibility expert for the FIFA World Cup 2022 Core Stakeholder Group on Inclusion and Anti-Discrimination and looks forward to working with FIFA, the Supreme Committee for Delivery and Legacy and Qatar 2022. CAFE will support several projects linked to the FIFA World Cup 2022 to ensure disabled stakeholders can enjoy and contribute to the tournament.

The findings from the first European Access survey will be published in the first half of the 2021/22 season, highlighting good practice implemented in several areas. However, the report will also illustrate how far football still has to go to ensure disabled people are able to enjoy an accessible and inclusive matchday experience.

Towards the end of 2021, CAFE will host its 4th International Conference. This time, the event will be held online and will therefore bring a greater number of stakeholders together to share, learn and challenge each other to go further in the area of access and inclusion. In March 2022, CAFE will host its annual Week of Action, celebrating Total Football #TotalAccess across the globe.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the charity and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the charity's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Group and the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2021

Approved by order of the members of the board of Trustees and signed on their behalf by:

Joanna Deagle

J E Deagle

Trustee

Date: 23/09/2021

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2021

Independent examiner's report to the Trustees of Centre for Access to Football in Europe (CAFE) ('the Group')

I report to the charity Trustees on my examination of the consolidated accounts of the Group comprising the Centre for Access to Football in Europe (CAFE) ('the parent charity') and its subsidiary undertakings for the year ended 30 June 2021.

Responsibilities and basis of report

As the Trustees of the parent charity (and its directors for the purposes of company law) you are responsible for the preparation of the consolidated accounts of the Group in accordance with the requirements of the Companies Act 2006 ('the 2006 Act') and you have chosen to prepare consolidated accounts for the Group. You are satisfied that the accounts of both parent charity and the Group are not required by either company or charity law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the consolidated accounts are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Group's accounts carried out under section 152 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 152(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the consolidated accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since the Trustees have opted to prepare consolidated accounts for the Group your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 parent charity and its subsidiaries as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the 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 applicable in the UK and Republic of Ireland (FRS 102)].

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

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the parent charity and the charity's Trustees as a body, for my work or for this report.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2021

Signed: *Ian Saunderson*

Dated: 23/09/2021

Ian Saunderson FCA

Berg Kaprow Lewis LLP

Chartered Accountants
London

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND
EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	2	15,000	733,926	748,926	443,557
Investments	3	62,605	-	62,605	50,266
		<u>77,605</u>	<u>733,926</u>	<u>811,531</u>	<u>493,823</u>
Total income					
Expenditure on:					
Charitable activities	4	21,034	602,840	623,874	690,818
		<u>21,034</u>	<u>602,840</u>	<u>623,874</u>	<u>690,818</u>
Total expenditure					
		<u>56,571</u>	<u>131,086</u>	<u>187,657</u>	<u>(196,995)</u>
Net movement in funds					
Reconciliation of funds:					
Total funds brought forward		50,256	750,248	800,504	997,499
Net movement in funds		56,571	131,086	187,657	(196,995)
		<u>106,827</u>	<u>881,334</u>	<u>988,161</u>	<u>800,504</u>
Total funds carried forward					

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)
REGISTERED NUMBER: 06953363

CONSOLIDATED BALANCE SHEET
AS AT 30 JUNE 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	9	-	14,508
		-	14,508
Current assets			
Debtors	10	115,778	35,789
Cash at bank and in hand		887,676	764,140
		1,003,454	799,929
Creditors: amounts falling due within one year	11	(15,293)	(13,933)
Net current assets		988,161	785,996
Net assets excluding pension asset		988,161	800,504
Total net assets		988,161	800,504
Charity funds			
Restricted funds	12	881,334	750,248
Unrestricted funds	12	106,827	50,256
Total funds		988,161	800,504

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)
REGISTERED NUMBER: 06953363

CONSOLIDATED BALANCE SHEET (CONTINUED)
AS AT 30 JUNE 2021

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Joanna Deagle

J E Deagle

Trustee

Date: 23/09/2021

The notes on pages 16 to 31 form part of these financial statements.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)
REGISTERED NUMBER: 06953363

CHARITY BALANCE SHEET
AS AT 30 JUNE 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	9	-	14,508
		-	14,508
Current assets			
Debtors	10	115,630	35,789
Cash at bank and in hand		883,285	764,140
		998,915	799,929
Creditors: amounts falling due within one year	11	(15,169)	(13,933)
Net current assets		983,746	785,996
Total assets less current liabilities		983,746	800,504
Net assets excluding pension asset		983,746	800,504
Total net assets		983,746	800,504
Charity funds			
Restricted funds	12	882,624	750,248
Unrestricted funds	12	101,122	50,256
Total funds		983,746	800,504

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)
REGISTERED NUMBER: 06953363

CHARITY BALANCE SHEET (CONTINUED)
AS AT 30 JUNE 2021

The charity's net movement in funds for the year was £183,242 (2020 - £(196,995)).

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Joanna Deagle

J E Deagle

Date: 23/09/2021

The notes on pages 16 to 31 form part of these financial statements.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

	2021 £	2020 £
Cash flows from operating activities		
Net cash used in operating activities	62,075	(250,826)
	<hr/>	<hr/>
Cash flows from investing activities		
Dividends, interests and rents from investments	61,926	50,266
Purchase of tangible fixed assets	(465)	(975)
	<hr/>	<hr/>
Net cash provided by investing activities	61,461	49,291
	<hr/>	<hr/>
Cash flows from financing activities		
Change in cash and cash equivalents in the year	123,536	(201,535)
Cash and cash equivalents at the beginning of the year	764,140	965,675
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	<u>887,676</u>	<u>764,140</u>

The notes on pages 16 to 31 form part of these financial statements

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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 (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Centre for Access to Football in Europe (CAFE) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Consolidated statement of financial activities (SOFA) and Consolidated balance sheet consolidate the financial statements of the Group and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Group has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of financial activities in these financial statements.

1.2 Company status

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

1.3 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They have considered the effects of the Covid-19 pandemic, and do not believe that it will affect the charity unduly. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

1.4 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Consolidated statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

1. Accounting policies (continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Short-term leasehold property	- Over 3 years
Office equipment	- Over 3 years

1.8 Debtors

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

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

1. Accounting policies (continued)

1.11 Financial instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.12 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

1.13 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

1.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

2. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	-	733,926	733,926
Services in kind	15,000	-	15,000
Total 2021	15,000	733,926	748,926
	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations	-	434,557	434,557
Grants	9,000	-	9,000
	9,000	434,557	443,557

As outlined by SORP FRS 102, donated goods and services are to be included in the accounts valued at the amount that the charity would have spent on similar goods or services, should they not have been received as donations.

The Services in kind figure above consists of pro-bono legal services performed by Thomson Reuters Trust Law Foundation, whom we thank for their efforts.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

3. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £
Rents received	62,601	62,601
Interest received	4	4
	62,605	62,605
	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>
Rents received	50,256	-
Interest received	-	10
	50,256	<i>Total funds 2020 £</i> 10 50,266

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Direct costs	-	269,493	269,493
Support costs	21,034	333,347	354,381
	<u>21,034</u>	<u>602,840</u>	<u>623,874</u>

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Direct costs	-	367,809	367,809
Support costs	9,000	314,009	323,009
	<u>9,000</u>	<u>681,818</u>	<u>690,818</u>

5. Analysis of expenditure by activities

	Direct costs 2021 £	Support costs 2021 £	Total funds 2021 £
Direct costs	269,493	-	269,493
Support costs	-	354,381	354,381
	<u>269,493</u>	<u>354,381</u>	<u>623,874</u>

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

5. Analysis of expenditure by activities (continued)

	<i>Direct costs</i> 2020 £	<i>Support costs</i> 2020 £	<i>Total funds</i> 2020 £
Direct costs	367,809	-	367,809
Support costs	-	323,009	323,009
	<u>367,809</u>	<u>323,009</u>	<u>690,818</u>
	<u>367,809</u>	<u>323,009</u>	<u>690,818</u>

Analysis of direct costs

	Total funds 2021 £	<i>Total funds</i> 2020 £
Staff costs	201,620	180,209
Hotels, travel and subsistence	2,961	38,222
Audio descriptive commentary and training	64,912	149,378
	<u>269,493</u>	<u>367,809</u>
	<u>269,493</u>	<u>367,809</u>

Direct costs for the year were lower for 2021 due to a lack of travel caused by the ongoing pandemic resulting a reduction in person training, workshops and stadium assessments which was replaced with a greater focus on remote delivery, research and guidance.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

5. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2021 £	<i>Total funds 2020 £</i>
Staff costs	60,684	<i>86,343</i>
Depreciation	14,973	<i>8,030</i>
Advertising	39,263	<i>32,238</i>
Premises expenses	113,124	<i>107,858</i>
Staff training	12,496	<i>7,554</i>
Printing & postage	207	<i>212</i>
Telephone	4,337	<i>5,911</i>
Bank charges	591	<i>1,085</i>
Legal fees	20,266	<i>13,186</i>
Consultancy fees	16,528	<i>9,162</i>
Professional fees	28,175	<i>27,494</i>
Exchange rate variance	29,707	<i>14,528</i>
Computer costs	11,544	<i>9,358</i>
Sundry expenses	2,486	<i>50</i>
	354,381	<i>323,009</i>

6. Independent Examination fee

	2021 £	<i>2020 £</i>
Independent Examination fee	2,700	<i>2,700</i>

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

7. Staff costs

	Group 2021 £	<i>Group 2020 £</i>	Charity 2021 £	<i>Charity 2020 £</i>
Wages and salaries	225,028	<i>232,157</i>	225,028	<i>232,157</i>
Social security costs	33,191	<i>29,936</i>	33,191	<i>29,936</i>
Contribution to defined contribution pension schemes	4,084	<i>4,459</i>	4,084	<i>4,459</i>
	<u>262,303</u>	<i><u>266,552</u></i>	<u>262,303</u>	<i><u>266,552</u></i>

The average number of persons employed by the charity during the year was as follows:

	Group 2021	<i>Group 2020</i>
Employees	<u>6</u>	<i><u>6</u></i>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2021 No.	<i>Group 2020 No.</i>
In the band £60,001 - £70,000	1	<i>1</i>

During the year, key management personnel received remuneration of £63,437 (2020 - £60,833).

8. Trustees' remuneration and expenses

During the year, 1 Trustee received remuneration of £63,437 (2020 - 1 Trustee - £60,833).

During the year, no Trustees received any benefits in kind (2020 - £Nil).

During the year, expenses totalling £267 were reimbursed or paid directly to 1 Trustee (2020 - £232* to 2 Trustees).

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

9. Tangible fixed assets

Group and Charity

	Short-term leasehold property £	Office equipment £	Total £
Cost or valuation			
At 1 July 2020	12,823	12,392	25,215
Additions	-	465	465
At 30 June 2021	<u>12,823</u>	<u>12,857</u>	<u>25,680</u>
Depreciation			
At 1 July 2020	4,584	6,123	10,707
Charge for the year	8,239	6,734	14,973
At 30 June 2021	<u>12,823</u>	<u>12,857</u>	<u>25,680</u>
Net book value			
At 30 June 2021	<u>-</u>	<u>-</u>	<u>-</u>
<i>At 30 June 2020</i>	<u>8,239</u>	<u>6,269</u>	<u>14,508</u>

10. Debtors

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Due within one year				
Trade debtors	5,646	5,873	5,646	5,873
Other debtors	18,136	22,626	17,988	22,626
Prepayments and accrued income	91,996	7,290	91,996	7,290
	<u>115,778</u>	<u>35,789</u>	<u>115,630</u>	<u>35,789</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

11. Creditors: Amounts falling due within one year

	Group 2021 £	<i>Group</i> <i>2020</i> £	Charity 2021 £	<i>Charity</i> <i>2020</i> £
Trade creditors	9,661	<i>8,501</i>	9,661	<i>8,501</i>
Other creditors	932	<i>732</i>	808	<i>732</i>
Accruals and deferred income	4,700	<i>4,700</i>	4,700	<i>4,700</i>
	15,293	<i>13,933</i>	15,169	<i>13,933</i>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

12. Statement of funds

Statement of funds - current year

	Balance at 1 July 2020 £	Income £	Expenditure £	Balance at 30 June 2021 £
Unrestricted funds				
General Funds - all funds	50,256	77,605	(21,034)	106,827
Restricted funds				
Founding Grant	690,075	-	-	690,075
FIFA	906	-	-	906
UEFA Core Funding 2021	-	213,963	(206,458)	7,505
UEFA EURO 2020	59,267	175,097	(234,364)	-
UEFA Club Licencing 2021	-	102,523	(102,523)	-
European Commission	-	238,547	(55,699)	182,848
Other	-	3,796	(3,796)	-
	<u>750,248</u>	<u>733,926</u>	<u>(602,840)</u>	<u>881,334</u>
Total of funds	<u><u>800,504</u></u>	<u><u>811,531</u></u>	<u><u>(623,874)</u></u>	<u><u>988,161</u></u>

The grants provided by UEFA fund are to continue CAFE's work to ensure that disabled people are able to take their rightful places within football, be it as spectators, volunteers, players, coaches, administrators, leaders or decision-makers. In addition, UEFA provides CAFE with a grant to support the implementation of the UEFA Financial Fair Play and Club Licensing Criterion and to help develop the role of the Disability Access Officer (DAO). Finally, UEFA has provided a grant to CAFE to work towards a more inclusive UEFA EURO 2020 for all disabled spectators.

The European Commission made a grant to CAFE to support their accessibility projects which is expected to last for three years.

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

12. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 July 2019</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers in/out</i> £	<i>Balance at 30 June 2020</i> £
Unrestricted funds					
General Funds - all funds	-	59,256	(9,000)	-	50,256
Restricted funds					
Founding Grant	970,171	4,767	-	(284,863)	690,075
FIFA	27,328	23,605	(50,027)	-	906
UEFA Core Funding 2021	-	230,858	(373,736)	142,878	-
UEFA EURO 2020	-	73,488	(139,236)	125,015	59,267
UEFA Club Licencing 2021	-	99,531	(116,501)	16,970	-
European Commission	-	2,318	(2,318)	-	-
	<u>997,499</u>	<u>434,567</u>	<u>(681,818)</u>	<u>-</u>	<u>750,248</u>
Total of funds	<u><u>997,499</u></u>	<u><u>434,567</u></u>	<u><u>(690,818)</u></u>	<u><u>-</u></u>	<u><u>800,504</u></u>

13. Summary of funds

Summary of funds - current year

	Balance at 1 July 2020 £	Income £	Expenditure £	Balance at 30 June 2021 £
General funds	50,256	77,605	(21,034)	106,827
Restricted funds	750,248	733,926	(602,840)	881,334
	<u>800,504</u>	<u>811,531</u>	<u>(623,874)</u>	<u>988,161</u>

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

13. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 July 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Balance at 30 June 2020</i>
	£	£	£	£	£
General funds	-	59,256	(9,000)	-	50,256
Restricted funds	997,499	434,567	(681,818)	-	750,248
	<u>997,499</u>	<u>493,823</u>	<u>(690,818)</u>	<u>-</u>	<u>800,504</u>

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021
	£	£	£
Current assets	122,120	881,334	1,003,454
Creditors due within one year	(15,293)	-	(15,293)
Total	<u>106,827</u>	<u>881,334</u>	<u>988,161</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020</i>	<i>Restricted funds 2020</i>	<i>Total funds 2020</i>
	£	£	£
Tangible fixed assets	-	14,508	14,508
Current assets	50,256	749,673	799,929
Creditors due within one year	-	(13,933)	(13,933)
Total	<u>50,256</u>	<u>750,248</u>	<u>800,504</u>

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

15. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2021 £	<i>Group 2020 £</i>
Net income/expenditure for the year (as per Statement of Financial Activities)	187,657	<i>(196,995)</i>
Adjustments for:		
Depreciation charges	14,973	<i>8,030</i>
Dividends, interests and rents from investments	(64,823)	<i>(50,266)</i>
Increase in debtors	(77,092)	<i>(6,280)</i>
Increase/(decrease) in creditors	1,360	<i>(5,315)</i>
Net cash provided by/(used in) operating activities	62,075	<i>(250,826)</i>

16. Analysis of cash and cash equivalents

	Group 2021 £	<i>Group 2020 £</i>
Cash in hand	887,676	<i>764,140</i>
Total cash and cash equivalents	887,676	<i>764,140</i>

17. Analysis of changes in net debt

	At 1 July 2020 £	Cash flows £	At 30 June 2021 £
Cash at bank and in hand	764,140	123,536	887,676

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

18. Operating lease commitments

At 30 June 2021 the Group and the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2021	<i>Group 2020</i>	Charity 2021	<i>Charity 2020</i>
	£	£	£	£
Not later than 1 year	7,555	<i>90,300</i>	7,555	<i>90,300</i>
Later than 1 year and not later than 5 years	-	<i>7,555</i>	-	<i>7,555</i>
	7,555	<i>97,855</i>	7,555	<i>97,855</i>

Subsequent to the year end the lease on the property which the charity rented came to an end and the charity decided not to renew the lease but to operate virtually in the future.

19. Related party transactions

Other than those already disclosed, there were no related party transactions for the years ended 30 June 2021 and 30 June 2020.

Centre for Access to Football in Europe (CAFÉ)

35 Ballards Lane London, N3 1XW

Date: 23/09/2021
Date:2021

Your ref: **C1819**

Berg Kaprow Lewis LLP
35 Ballards Lane
London
N3 1XW

Dear Sirs

Centre for Access to Football in Europe (CAFÉ)

We confirm to the best of our knowledge and belief and having made appropriate enquiries of other directors and officials of the company, the following representations in connection with your report on the company's financial statements for the year ended 30 June 2021.

1. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with Auditing Standards and that you do not express an audit opinion.
2. We confirm that the company was entitled to exemption under Section 477 of the Companies Act 2006 from the requirement to have its financial statements for the financial year ended 30 June 2021 audited. We also confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with Section 476 of the Companies Act 2006.
3. We acknowledge as directors our responsibility for the financial statements which give a true and fair view in accordance with the requirements of Sections 394-396 of the Companies Act 2006 and

with the requirements of the Charities Act 2011 and which otherwise comply with the requirements of those acts relating to financial statements, so far as applicable to the company. All the accounting records have been made available to you and all transactions undertaken by the company have been properly reflected in those accounting records. All records and related information, including the minutes of the directors' and members' meetings have been made available to you.

4. We confirm that we have maintained proper accounting records, as required by the Companies Act 2006.
5. We confirm that assets are included on the balance sheet at no more than their recoverable amounts and that liabilities are included at their expected cost to the company.
6. We confirm, to the best of our knowledge and belief, that there have been no instances of non-compliance or breaches of any laws or regulations which are essential to the activities of the company's activities.
7. We confirm that we are not aware of any pending litigation which may result in a significant loss to the company.
8. We confirm that there were no contingent liabilities at the balance sheet date.
9. We believe that the company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding and support will be more than adequate for the company's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the company's ability to continue as a going concern need to be made in the financial statements.
10. We confirm that there were no transactions with related parties of the company or amounts due to or from related parties at the balance sheet date which are required to be disclosed in the financial statements other than those which are detailed in the notes to the financial statements.
11. We confirm that there have been no events since the balance sheet date which necessitate revision of the figures included in the financial statements or disclosure in the notes to the financial statements. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.

12. We confirm that the analysis of restricted and unrestricted funds in the accounts is correct.
13. We confirm that we believe that the estimate of £15,000 for the pro-bono legal services is reasonable and materially correct.
14. We confirm that group accounts should be prepared for Centre for Access to Football in Europe due to the control over the Dutch entity due to a similar trustees across both.
15. We confirm the initial monies paid across to Stitching should be treated as a donation of £10,596.

Yours faithfully

Joanna Deagle

.....
Centre for Access to Football in Europe (CAFÉ)
Signed on behalf of the Board of Directors







2021 Accounts Pack (revised) - Centre for Access in Football Europe (CAFE)

Final Audit Report

2021-09-23

Created:	2021-09-23
By:	Lee Freund (lee.freund@bkl.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAA5DrkQc06RI0cfGGwzI4xpB_m0k5EV7PU

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