
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)
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**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)
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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)
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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 key 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)
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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)
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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)
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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)
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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)
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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)
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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)
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**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
		<u>-</u>	<u>14,508</u>
Current assets			
Debtors	10	115,778	35,789
Cash at bank and in hand		887,676	764,140
		<u>1,003,454</u>	<u>799,929</u>
Creditors: amounts falling due within one year	11	(15,293)	(13,933)
Net current assets		<u>988,161</u>	<u>785,996</u>
Net assets excluding pension asset		<u>988,161</u>	<u>800,504</u>
Total net assets		<u><u>988,161</u></u>	<u><u>800,504</u></u>
Charity funds			
Restricted funds	12	881,334	750,248
Unrestricted funds	12	106,827	50,256
Total funds		<u><u>988,161</u></u>	<u><u>800,504</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 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
		<u>-</u>	<u>14,508</u>
Current assets			
Debtors	10	115,630	35,789
Cash at bank and in hand		883,285	764,140
		<u>998,915</u>	<u>799,929</u>
Creditors: amounts falling due within one year	11	(15,169)	(13,933)
Net current assets		<u>983,746</u>	<u>785,996</u>
Total assets less current liabilities		<u>983,746</u>	<u>800,504</u>
Net assets excluding pension asset		<u>983,746</u>	<u>800,504</u>
Total net assets		<u><u>983,746</u></u>	<u><u>800,504</u></u>
Charity funds			
Restricted funds	12	882,624	750,248
Unrestricted funds	12	101,122	50,256
Total funds		<u><u>983,746</u></u>	<u><u>800,504</u></u>

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
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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)
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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)
Cash flows from investing activities		
Dividends, interests and rents from investments	61,926	50,266
Purchase of tangible fixed assets	(465)	(975)
Net cash provided by investing activities	61,461	49,291
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
Cash and cash equivalents at the end of the year	887,676	764,140

The notes on pages 16 to 31 form part of these financial statements

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
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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)
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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)
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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)
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**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	<u>15,000</u>	<u>733,926</u>	<u>748,926</u>

	<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
	<u>9,000</u>	<u>434,557</u>	<u>443,557</u>

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
	<u>62,605</u>	<u>62,605</u>

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Rents received	50,256	-	50,256
Interest received	-	10	10
	<u>50,256</u>	<u>10</u>	<u>50,266</u>

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**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)
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**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>

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>

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.

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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	86,343
Depreciation	14,973	8,030
Advertising	39,263	32,238
Premises expenses	113,124	107,858
Staff training	12,496	7,554
Printing & postage	207	212
Telephone	4,337	5,911
Bank charges	591	1,085
Legal fees	20,266	13,186
Consultancy fees	16,528	9,162
Professional fees	28,175	27,494
Exchange rate variance	29,707	14,528
Computer costs	11,544	9,358
Sundry expenses	2,486	50
	354,381	323,009

6. Independent Examination fee

	2021 £	<i>2020 £</i>
Independent Examination fee	2,700	2,700

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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>
	262,303	<i>266,552</i>	262,303	<i>266,552</i>

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

	Group 2021	<i>Group 2020</i>
Employees	6	<i>6</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>
At 30 June 2020	<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 2020 £</i>	Charity 2021 £	<i>Charity 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>

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

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)	-
	750,248	733,926	(602,840)	881,334
Total of funds	800,504	811,531	(623,874)	988,161

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>997,499</u>	<u>434,567</u>	<u>(690,818)</u>	<u>-</u>	<u>800,504</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>
	<u>7,555</u>	<i><u>97,855</u></i>	<u>7,555</u>	<i><u>97,855</u></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

"2021 Accounts Pack (revised) - Centre for Access in Football Europe (CAFE)" History

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-  Document e-signed by Ian Saunderson (ian.saunderson@bkl.co.uk)
Signature Date: 2021-09-23 - 15:00:52 GMT - Time Source: server- IP address: 86.178.125.165
-  Agreement completed.
2021-09-23 - 15:00:52 GMT