

# 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*

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

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

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2022**

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**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)**

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

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**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

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

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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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

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

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

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**(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.

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

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

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**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).



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

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

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**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.

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**CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**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

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

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

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**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.

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

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

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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**

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

**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<br>£             | 2021<br>£             |
|--|------|-----------------------|-----------------------|
| <b>Fixed assets</b>                            |      |                       |                       |
| Tangible assets                                | 9    | 670                   | -                     |
|  |      | <u>670</u>            | <u>-</u>              |
| <b>Current assets</b>                          |      |                       |                       |
| 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)              |
| <b>Net current assets</b>                      |      | <u>796,544</u>        | <u>988,161</u>        |
|  |      | <u>797,214</u>        | <u>988,161</u>        |
| <b>Total net assets</b>                        |      | <u><u>797,214</u></u> | <u><u>988,161</u></u> |
| <b>Charity funds</b>                           |      |                       |                       |
| Restricted funds                               | 12   | 683,862               | 881,334               |
| Unrestricted funds                             | 12   | 113,352               | 106,827               |
| <b>Total funds</b>                             |      | <u><u>797,214</u></u> | <u><u>988,161</u></u> |

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

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**CONSOLIDATED BALANCE SHEET (CONTINUED)**  
**AS AT 30 JUNE 2022**

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



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

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**CHARITY BALANCE SHEET (CONTINUED)**  
**AS AT 30 JUNE 2022**

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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.

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

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

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

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

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

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

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**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.

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**CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**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.

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**CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**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**

|                   | <b>Unrestricted<br/>funds<br/>2022<br/>£</b> | <b>Restricted<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|-------------------|--|--|---------------------------------------|
| Donations         | -  | 490,803                                    | <b>490,803</b>                        |
| Services in kind  | 33,000                                       | -  | <b>33,000</b>                         |
| <b>Total 2022</b> | <u>33,000</u>                                | <u>490,803</u>                             | <u><b>523,803</b></u>                 |

|           | <i>Unrestricted<br/>funds<br/>2021<br/>£</i> | <i>Restricted<br/>funds<br/>2021<br/>£</i> | <i>Total<br/>funds<br/>2021<br/>£</i> |
|-----------|--|--|---------------------------------------|
| Donations | -  | 733,926                                    | 733,926                               |
| Grants    | 15,000                                       | -  | 15,000                                |
|           | <u>15,000</u>                                | <u>733,926</u>                             | <u>748,926</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.

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

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

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**3. Investment income**

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

**CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**4. Analysis of expenditure on charitable activities**

**Summary by fund type**

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

|               | <i>Unrestricted<br/>funds<br/>2021<br/>£</i> | <i>Restricted<br/>funds<br/>2021<br/>£</i> | <i>Total<br/>funds<br/>2021<br/>£</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**

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



**CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**5. Analysis of expenditure by activities (continued)**

|               | <i>Direct costs</i><br>2021<br>£ | <i>Support costs</i><br>2021<br>£ | <i>Total funds</i><br>2021<br>£ |
|---------------|----------------------------------|-----------------------------------|---------------------------------|
| 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**

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

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

**5. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

|                        | <b>Total<br/>funds<br/>2022<br/>£</b> | <i>As restated<br/>Total<br/>funds<br/>2021<br/>£</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   |
|                        | <b>245,911</b>                        | <b>317,212</b>  |

**6. Independent Examination fee**

|                             | <b>2022<br/>£</b> | <b>2021<br/>£</b> |
|-----------------------------|-------------------|-------------------|
| Independent Examination fee | <b>2,700</b>      | <b>2,700</b>      |

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**NOTES TO THE FINANCIAL STATEMENTS  
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**7. Staff costs**

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

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

|           | <b>Group<br/>2022</b> | <i>Group<br/>2021</i> |
|-----------|-----------------------|-----------------------|
| Employees | <b>5</b>              | <i>6</i>              |

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

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

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

**9. Tangible fixed assets**

**Group and Charity**

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

**10. Debtors**

|                                | Group<br>2022<br>£ | Group<br>2021<br>£ | Charity<br>2022<br>£ | Charity<br>2021<br>£ |
|--------------------------------|--------------------|--------------------|----------------------|----------------------|
| <b>Due within one year</b>     |                    |                    |                      |                      |
| 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               |
|                                | 468,393            | 115,778            | 468,393              | 115,630              |

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**CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**11. Creditors: Amounts falling due within one year**

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

**CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**12. Statement of funds**

**Statement of funds - current year**

|                           | Balance at 1<br>July 2021<br>£ | Income<br>£ | Expenditure<br>£ | Balance at<br>30 June<br>2022<br>£ |
|---------------------------|--------------------------------|-------------|------------------|------------------------------------|
| <b>Unrestricted funds</b> |                                |             |                  |                                    |
| General Funds - all funds | 106,827                        | 40,972      | (34,447)         | 113,352                            |
| <b>Restricted funds</b>   |                                |             |                  |                                    |
| 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                            |
| <b>Total of funds</b>     | 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.

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**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<br/>1 July 2020<br/>£</i> | <i>Income<br/>£</i> | <i>Expenditure<br/>£</i> | <i>Balance at<br/>30 June<br/>2021<br/>£</i> |
|---------------------------|---|---------------------|--------------------------|--|
| <b>Unrestricted funds</b> |   |                     |                          |  |
| General Funds - all funds | 50,256                                  | 77,605              | (21,034)                 | 106,827                                      |
|                           | <u>50,256</u>                           | <u>77,605</u>       | <u>(21,034)</u>          | <u>106,827</u>                               |
| <b>Restricted funds</b>   |   |                     |                          |  |
| 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>                               |
| <b>Total of funds</b>     | <u>800,504</u>                          | <u>811,531</u>      | <u>(623,874)</u>         | <u>988,161</u>                               |

**13. Summary of funds**

**Summary of funds - current year**

|                  | <i>Balance at 1<br/>July 2021<br/>£</i> | <i>Income<br/>£</i> | <i>Expenditure<br/>£</i> | <i>Balance at<br/>30 June<br/>2022<br/>£</i> |
|------------------|---|---------------------|--------------------------|--|
| 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)**  
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**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<br/>1 July 2020<br/>£</i> | <i>Income<br/>£</i> | <i>Expenditure<br/>£</i> | <i>Balance at<br/>30 June<br/>2021<br/>£</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**

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

**Analysis of net assets between funds - prior year**

|                               | <i>Unrestricted<br/>funds<br/>2021<br/>£</i> | <i>Restricted<br/>funds<br/>2021<br/>£</i> | <i>Total<br/>funds<br/>2021<br/>£</i> |
|-------------------------------|--|--|---------------------------------------|
| Current assets                | 122,120                                      | 881,334                                    | 1,003,454                             |
| Creditors due within one year | (15,293)                                     | -  | (15,293)                              |
| <b>Total</b>                  | <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**

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

**16. Analysis of cash and cash equivalents**

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

**17. Analysis of changes in net debt**

|                          | <b>At 1 July<br/>2021<br/>£</b> | <b>Cash flows<br/>£</b> | <b>At 30 June<br/>2022<br/>£</b> |
|--------------------------|---------------------------------|-------------------------|----------------------------------|
| Cash at bank and in hand | <b>887,676</b>                  | <b>(510,530)</b>        | <b>377,146</b>                   |

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**CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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**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:

|                       | <b>Group<br/>2022<br/>£</b> | <i>Group<br/>2021<br/>£</i> | <b>Charity<br/>2022<br/>£</b> | <i>Charity<br/>2021<br/>£</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: | CBJCHBCAABAAZ7Uuc58FuWQFFslzCqe4AiRHLkQtUbLx |

## "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
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2022-12-16 - 10:23:19 GMT- IP address: 86.14.121.81
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-  Agreement completed.  
2022-12-16 - 10:48:11 GMT