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

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

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

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CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2023**

Trustees

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

Company registered number

06953363

Charity registered number

1131339

Registered office

35 Ballards Lane
London
N3 1XW

Independent examiners

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

Solicitors

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

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

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2023

The Trustees present their annual report together with the financial statements of the charity for the 1 July 2022 to 30 June 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

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

Objectives and activities

a. Policies and objectives

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

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

b. Strategies for achieving objectives

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

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

Objectives and activities (continued)

c. Activities undertaken to achieve objectives

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

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

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

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

d. Grant-making policies

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

e. Volunteers

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

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

Achievements and performance

a. Main achievements of the charity

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Contributed to UEFA Outraged training on disability hate.

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

(continued)

b. Review of activities

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

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

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

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

c. Factors relevant to achieve objectives

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

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

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

d. Fundraising activities and income generation

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

Financial review

a. Going concern

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

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

b. Financial review

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

c. Investment policy

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

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

d. Principal risks and uncertainties

The key risks associated with CAFE are as follows:

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

e. Reserves policy

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

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

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

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

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

Structure, governance and management

a. Constitution

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

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

b. Methods of appointment or election of Trustees

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

c. Organisational structure and decision-making policies

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

d. Pay policy for key management personnel

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

e. Related party relationships

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

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

Plans for future periods

Signing of the new partnership with UEFA

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

Support for UEFA EURO 2024, to be confirmed with UEFA

Successful implementation of the new CAFE strategy

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

Hosting the 5th International CAFE Conference

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

Statement of Trustees' responsibilities

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

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

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

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

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

M.A. Flewitt

.....
M A Flewitt

Trustee

Date: 04/06/2024

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

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

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

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

Responsibilities and basis of report

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

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

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the parent charity and its subsidiaries as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

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

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

Signed: *Ian Saunderson*

Dated: 04/06/2024

Ian Saunderson FCA

BKL Audit LLP
Chartered Accountants
London

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
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**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND
EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2023**

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

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

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

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

CONSOLIDATED BALANCE SHEET
AS AT 30 JUNE 2023

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

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

CONSOLIDATED BALANCE SHEET (CONTINUED)
AS AT 30 JUNE 2023

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

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

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

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

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

M.A. Flewitt

.....
M A Flewitt

Trustee

Date: 04/06/2024

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

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

CHARITY BALANCE SHEET
AS AT 30 JUNE 2023

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

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
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REGISTERED NUMBER: 06953363

CHARITY BALANCE SHEET (CONTINUED)
AS AT 30 JUNE 2023

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

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

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

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

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

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

M.A. Flewitt

M A Flewitt

Date: 04/06/2024

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

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

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

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

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

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

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

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

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

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

1.2 Company status

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

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

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

1.3 Going concern

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

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

1. Accounting policies (continued)

1.4 Income

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

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

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

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

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

1.5 Expenditure

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

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

All expenditure is inclusive of irrecoverable VAT.

1.6 Interest receivable

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

1.7 Tangible fixed assets and depreciation

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

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NOTES TO THE FINANCIAL STATEMENTS
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1. Accounting policies (continued)

1.7 Tangible fixed assets and depreciation (continued)

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

Depreciation is provided on the following bases:

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

1.8 Debtors

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

1.9 Cash at bank and in hand

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

1.10 Liabilities

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

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

1.11 Financial instruments

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

1.12 Operating leases

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

1.13 Pensions

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

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FOR THE YEAR ENDED 30 JUNE 2023

1. Accounting policies (continued)

1.14 Fund accounting

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

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

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

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2. Income from donations and legacies

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

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

3. Investment income

	Total funds 2023 £
Total 2023	<u><u>-</u></u>

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

3. Investment income (continued)

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

4. Analysis of expenditure on charitable activities

Summary by fund type

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

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

5. Analysis of expenditure by activities

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

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

5. Analysis of expenditure by activities (continued)

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

Analysis of direct costs

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

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

5. Analysis of expenditure by activities (continued)

Analysis of support costs

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

6. Independent Examination fee

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

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**NOTES TO THE FINANCIAL STATEMENTS
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7. Staff costs

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

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

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

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

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

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

8. Trustees' remuneration and expenses

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

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

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

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**NOTES TO THE FINANCIAL STATEMENTS
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9. Tangible fixed assets

Group and Charity

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

10. Debtors

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

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

11. Creditors: Amounts falling due within one year

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

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**NOTES TO THE FINANCIAL STATEMENTS
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12. Statement of funds

Statement of funds - current year

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

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

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

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

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

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

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**NOTES TO THE FINANCIAL STATEMENTS
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12. Statement of funds (continued)

Statement of funds - prior year

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

CENTRE FOR ACCESS TO FOOTBALL IN EUROPE (CAFE)
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

Analysis of net assets between funds - prior year

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

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

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

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

15. Analysis of cash and cash equivalents

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

16. Analysis of changes in net debt

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

17. Related party transactions

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

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