

**Kader Football Club Limited
(Limited by Guarantee)**

Report of the Trustees and Statement of Accounts
for the Year Ended 31 August 2022

"Charities Commission Copy"

Kader Football Club Limited
(Limited by Guarantee)

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Kader Football Club Limited
(Limited by Guarantee)

Company Information

Trustees/Directors

Mr A Formby-Jackson - Chairman & Treasurer
Mr C Hudson
Mr M McGovern
Mr A Harris
Mrs L Harris
Mrs P Hudson

Secretary:

Mr C Hudson

Company Number:

07710865

Charity Number:

1153749

Registered Office:

21 Heythrop Drive
Acklam
Middlesbrough
TS5 8QA

Bankers:

Barclays Bank
28-32 Albert Road
Middlesbrough
TS1 1QD

Accountants

Anderson Barrowcliff LLP
3 Kingfisher Court
Bowesfield Park
Stockton on Tees
TS18 3EX

Kader Football Club Limited
(Limited by Guarantee)

Report of the Trustees

The Trustees present their report together with financial statements for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 issued in October 2019.

OBJECTIVES, ACTIVITIES AND ACHIEVEMENTS

Kader Football Club's objectives are to provide as many players on Teesside with an opportunity to develop their football skills in a positive learning environment, aiming to bring players together of a similar ability, whether it is in division one or division eight. We also have senior teams in place and are starting to build for the future by having teams at every stage from U7s to men.

We have received more grant funding from the Football Foundation this year, which again, has provided us with a much-needed boost through their Grass Pitch Maintenance Fund. Looking after our pitches is a major financial outlay for us and the money we receive is put to good use, to make the pitches some of the best in the area.

Our Saturday morning sessions continue to do well and we have created more teams at U7s.

The social media channels continue to grow on Facebook, Twitter and Instagram. These are all great ways to help us promote the club and events.

Our annual presentation was held at Kader this year on the field. We are doing it again next season, even bigger and better.

Avec continue to provide all our kit and training gear.

Finally, we had 35 teams operating this year and we continue to try and increase the number of teams within the club moving forward.

FINANCIAL REVIEW

The charity made a surplus of £11,986 for the year compared to a deficit of £19,475 in the previous period. Income increased by almost £60,000 due to the increased use of the pitch and facilities after the ending of the Covid-19 restrictions. Costs also rose by over £28,000, largely due to the increased usage of facilities.

Unrestricted funds at the year-end are £479,310 (2021: £467,324) which includes a designated fund of £50,000 (2021: £40,000).

Reserves Policy

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (free reserves) held by the charity should be approximately three months running costs plus redundancy requirements. At the present time the free reserves of £173,860 exceed this requirement but as running costs are expected to increase in the future the Trustees need to build up reserves to cover the increased costs.

Kader Football Club Limited
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Report of the Trustees

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted as a Company limited by guarantee, without a share capital, and is therefore governed by a Memorandum and Articles of Association. It was incorporated on 19 July 2011 and became a registered charity on 10 September 2013. The assets from the previous community organisation, Kader Football Club were transferred to the company when it became a charity on 10 September 2013.

The charity is organised so that the Board of Trustees meet regularly to manage the affairs of the charity.

The Secretary is in charge of the day to day running of the charity.

A management team consisting of the Chair, Secretary, Treasurer, Welfare Officer and 7 and 11-a-side co-ordinators, meet monthly to make decisions on the day to day matters and any important decisions that need to be ratified.

Appointment of Trustees

As set out in the Articles of Association, membership of the Company is unlimited with the Board of Trustees being recruited from the membership.

All members are circulated with an invitation to nominate trustees prior to the AGM, advising them of the retiring trustee(s) and requesting nominations for the AGM. When considering co-optees, knowledge and expertise which will benefit the charity is taken into consideration.

Trustee Induction and Training

New trustees are inducted by the Company Secretary who briefs them on their legal obligations with regard to company and charity law. They are also given an introduction to the building, the staff and other trustees and are instructed in the Health & Safety and security requirements of the charity.

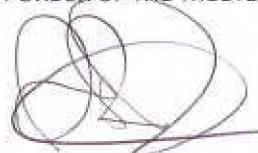
External training events which will facilitate the undertaking of their role are provided as and when appropriate.

Trustee Statement

In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission guidance on public benefit.

This report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

BY ORDER OF THE TRUSTEES



Mr A Formby-Jackson
Trustee

Date:

22/5/23

Kader Football Club Limited
(Limited by Guarantee)

Statement of Financial Activities
(Including Income and Expenditure Account)
for the Year Ended 31 August 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income and Endowment from:					
Donations and legacies	2	-	4,680	4,680	12,350
Charitable activities	3	137,617	-	137,617	89,046
Other trading activities	4	40,927	-	40,927	21,807
Interest received		40	-	40	268
Total Income		178,584	4,680	183,264	123,471
Expenditure on:					
Raising funds – café costs		16,040	-	16,040	8,165
Charitable activities	5	150,558	4,680	155,238	134,781
Total Expenditure		166,598	4,680	171,278	142,946
Net expenditure/movement in funds for the year		11,986	-	11,986	(19,475)
Reconciliation of Funds					
Fund balance brought forward		467,324	-	467,324	486,799
Fund balance carried forward	11	479,310	-	479,310	467,324

The accompanying notes form part of these financial statements

Kader Football Club Limited
(Limited by Guarantee)

Balance Sheet as at 31 August 2022


	Notes	2022 £	2021 £
Fixed Assets			
Tangible assets	8	255,450	291,651
Current Assets			
Cash at bank and in hand		227,904	176,767
Debtors	9	2,965	1,041
		<u>230,869</u>	<u>177,808</u>
Creditors: Amounts falling due within one year	10	(7,009)	(2,135)
Net Current Assets		<u>223,860</u>	<u>175,673</u>
Net Assets		<u>479,310</u>	<u>467,324</u>
Funds			
Unrestricted - designated		50,000	40,000
- general		429,310	427,324
	11	<u>479,310</u>	<u>467,324</u>

For the year ended 31 August 2022 the Company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:-

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.



Mr A Formby-Jackson
Trustee

The accounts were approved by the Board of Trustees on 22/5/23

The accompanying notes form part of these financial statements.

Kader Football Club Limited
(Limited by Guarantee)

Notes to the Financial Statements for the Year Ended 31 August 2022

1 ACCOUNTING POLICIES

(a) General information and basis of preparation

Kader Football Club is a private company limited by guarantee in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The charity operates a football club on Hall Drive, Acklam, Middlesbrough, TS5 7JY. The nature of the charity's operations are given in the Trustees Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice Standard applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Fund accounting

Unrestricted income funds are general funds which are available for use at the trustees' discretion in furtherance of the objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of the designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

Items of income are recognised and included in the accounts when all the following criteria are met:

- The charity has entitlement to the funds.
- Any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity.
- There is sufficient certainty that receipt of the income is considered probable; and
- The amount can be measured reliably.

Donations are recognised on receipt of funds. Donations received for the purchase of fixed assets are included in the SOFA as restricted funds and transferred to unrestricted funds as the assets have been purchased.

Income from trading activities includes café income which is received in exchange for supplying goods in order to raise funds. There is no netting off within the accounts.

Kader Football Club Limited
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Notes to the Financial Statements for the Year Ended 31 August 2022

ACCOUNTING POLICIES (continued)

(d) Expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. It includes attributable VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office and governance costs.

Governance costs include those incurred in the governance of the charity which are associated with the constitutional and statutory requirements.

(e) Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation. Assets are capitalised if they cost more than £500 and are expected to last more than one year.

Depreciation is provided on tangible assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures and fittings	-	10% & 33.3% straight line
Short leasehold	-	10% straight line
Plant and Machinery	-	20% straight line
Motor Vehicles	-	25% straight line

(f) Cash at bank

Cash at bank and cash 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.

(g) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(h) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(i) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern.

Kader Football Club Limited
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Notes to the Financial Statements for the Year Ended 31 August 2022

2 DONATION AND LEGACIES

	2022	2021
	£	£
Football Foundation	4,680	12,350
	<u>4,680</u>	<u>12,350</u>

In 2021 £10,900 of donations related to restricted funds and £1,450 related to unrestricted funds.

3 CHARITABLE ACTIVITIES

	2022	2021
	£	£
Fundraising	673	-
Subscriptions	91,951	62,902
Pitch fees	37,735	17,980
Sponsorship	7,258	8,164
	<u>137,617</u>	<u>89,046</u>

In 2021 all of the charitable activities income relate to unrestricted funds.

4 OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Café income	40,927	21,807
	<u>40,927</u>	<u>21,807</u>

In 2021 all of the other trading activities income related to unrestricted funds.

Kader Football Club Limited
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Notes to the Financial Statements for the Year Ended 31 August 2022

5 CHARITABLE ACTIVITIES

	2022	2021
	£	£
Costs directly allocated to activities:		
Football Association fees & fines	7,645	6,030
Referee fees	6,450	2,890
Kit & equipment	17,911	9,959
Trophies	4,615	3,861
Coaching courses & fees	700	500
Repairs & maintenance	3,832	2,370
Pitch maintenance	7,774	9,568
Depreciation	57,002	56,928
	<u>105,929</u>	<u>92,106</u>
Support Costs allocated to activities		
Salaries	27,031	25,310
Heat & Light	3,235	2,438
Rates & Water	1,790	1,753
Sundries	1,506	1,342
Telephone	300	466
Computer costs	1,714	1,591
Subscription	230	-
Insurance	973	886
Vehicle Expenses	3,019	265
Bank Charges	565	-
Depreciation	6,935	6,244
Governance costs		
Accountancy – independent examination	1,663	2,020
Accountancy – Other	348	360
	<u>49,309</u>	<u>42,675</u>
Total	<u><u>155,238</u></u>	<u><u>134,781</u></u>

In 2021 £123,881 related to unrestricted funds and £10,900 related to restricted funds.

6 STAFF COSTS

Staff costs were as follows: -

	2022	2021
	£	£
Wages and salaries	27,031	25,310
	<u>27,031</u>	<u>25,310</u>
No employee earned more than £60,000.		
The average number of employees were	<u>2</u>	<u>2</u>

Kader Football Club Limited
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Notes to the Financial Statements for the Year Ended 31 August 2022

7 TRUSTEE REMUNERATION AND EXPENSES

Trustees received money for work done for the charity as follows: -

	2022	2021
	£	£
Mr C Hudson	23,154	21,710
Mr A Formby-Jackson	3,877	3,600
	<u>27,031</u>	<u>25,310</u>

This is permitted in the Articles of Association.

Expenses for telephone costs were paid to Mr C Hudson totalling £300 (2021: £466).

8 TANGIBLE FIXED ASSETS

	Short leasehold	Plant & machinery	Fixtures & fittings	Motor Vehicles	Total
	£	£	£	£	£
Cost					
1 September 2021	359,286	92,248	60,966	10,200	522,700
Additions	1,435	-	26,301	-	27,737
At 31 August 2022	<u>360,721</u>	<u>92,248</u>	<u>87,267</u>	<u>10,200</u>	<u>550,437</u>
Depreciation					
At 1 September 2021	126,266	65,228	32,542	7,014	231,050
Charge for year	36,002	18,450	6,935	2,550	63,937
At 31 August 2022	<u>162,268</u>	<u>83,678</u>	<u>39,477</u>	<u>9,564</u>	<u>294,987</u>
Net Book Value					
31 August 2022	<u>198,454</u>	<u>8,570</u>	<u>47,790</u>	<u>636</u>	<u>255,450</u>
31 August 2021	<u>233,021</u>	<u>27,018</u>	<u>28,425</u>	<u>3,186</u>	<u>291,651</u>

9 DEBTORS

	2022	2021
	£	£
Prepayments	692	350
Other Debtors	2,273	691
	<u>2,965</u>	<u>1,041</u>

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Accruals	2,085	2,135
Trade Creditors	4,924	-
	<u>7,009</u>	<u>2,135</u>

Kader Football Club Limited
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Notes to the Financial Statements for the Year Ended 31 August 2022

11 ANALYSIS OF CHARITABLE FUNDS

	Balance 01.09.21 £	Incoming resources £	Resources Expended £	Transfers £	Balance 31.08.22 £
Unrestricted funds					
Designated funds	40,000	-	-	10,000	50,000
General unrestricted funds	427,324	178,584	(166,598)	(10,000)	429,310
	<u>467,324</u>	<u>178,584</u>	<u>(166,598)</u>	<u>-</u>	<u>479,310</u>
Restricted funds					
Football Foundation	-	4,680	(4,680)	-	-
	<u>467,324</u>	<u>183,264</u>	<u>(171,278)</u>	<u>-</u>	<u>479,310</u>

The money from the Football Foundation was received for grass pitch maintenance and was all spent in the year.

The designated fund is to replace the 3G pitch. The trustees have agreed that £10,000 per annum needs to be set aside, so a transfer to designated funds will be made each year.

12 RELATED PARTY DISCLOSURES

As disclosed in note 7, two trustees were paid £27,031 (2021: £25,310) for work done for the charity during the year.

Kader Football Club Limited
(Limited by Guarantee)

Independent Examiner's Report to the Trustees of Kader Football Club Limited

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2016 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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 Company 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.

Anderson Barrowcliff (A.L.)

Mrs Jane Bennet FCA
Anderson Barrowcliff LLP
Chartered Accountants
3 Kingfisher Way
Bowesfield Park
Stockton on Tees
TS18 3EX

Date: 23.5.23