

AFC BARWELL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

AFC BARWELL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S J Ferrar	
	P McCarty	(Appointed 23 July 2022)
	J Best	(Appointed 23 July 2022)
Charity number	1158404	
Principal address	AFC Barwell Dovecote Way Barwell Leicestershire LE9 8EX	
Independent examiner	Thomas Mayfield BA ACA Mayfield & Co (Accountants) Ltd 2 Merus Court Meridian Business Park Leicester LE19 1RJ	

AFC BARWELL

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AFC BARWELL

TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

The Trustees present their annual report and financial statements for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charitable Incorporated Organisation'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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

The purpose of the charity is set out in its governing document.

The charity's principal object is the promotion of community participation in healthy recreation for the inhabitants of Barwell and surrounds by the provision of facilities for Association Football.

AFC Barwell is an FA Charter Standard Community Football Club operating in Barwell. The club offers football coaching and the opportunity to take part in football matches to around 350 players aged from 3 years old to 18 years old.

Through the provision of football, we offer young people the opportunity to gain the skill of teamwork and improve their fitness. Our teams play in matches at weekends and train twice a week. Our aim is to improve the ability of all children and create an opportunity for them to learn in a safe and enjoyable environment.

AFC Barwell is a charter standard community club, one of a handful in Leicestershire at the pinnacle of the club development pathway, which has a high quality, multi-team structure with excellent social, training and playing opportunities for all.

All new FA Community Clubs are required to meet FA Criteria, ensuring that they provide opportunities for players irrespective of age, gender, religion or ability. Clubs must provide qualified coaches, first aiders and child protection officers.

At AFC Barwell we have an excellent array of F.A. trained and qualified coaches and assistants (Playmaker, Level 1 and higher) with FUTSAL qualifications and youth award qualifications also.

All volunteers are CRB checked, hold the F.A. First aid award and child safeguarding trained.

AFC Barwell is committed to the technical, social, psychological, and physical development of young players through football.

Our aims

1. To provide quality, safe opportunities for young people of all ages in our community.
2. To help all involved realise their potential, develop personal skills and confidence.
3. To introduce people to football regardless of age, ability, sex, religion, and ethnic background.
4. To improve the performance of players, coaches, and volunteers within the club.
5. To promote good behaviour and respect for others.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charitable Incorporated Organisation should undertake.

AFC BARWELL

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

Achievements and performance

AFC Barwell provides safe and fun football for children of the local community. The club has placed the welfare and safety of our children as our top priority.

AFC Barwell has 25 teams with more than 80 volunteer coaches. We have expanded our girls teams to 3 now which is included in the 25 teams.

The activities we undertake allows over 330 children the opportunity to play and participate in football.

Over the past twelve months AFC Barwell has invested heavily in equipping and training its coaches to the highest level of any club in the Leicestershire and Rutland County region.

All volunteers must be CRB checked and hold the FA Safeguarding award and FA First Aid award as a minimum. All assistant coaches must also hold the FA Playmaker award and our coaches a minimum of FA level 1 award.

No coach is allowed to train or attend matches alone and the ratio of player to coach does not exceed 10:1.

All coaches have been provided with a winter jacket and coaches T-shirt, so that they are easily identified by players, parents, and other volunteers.

During the year the football club recruited new trustees to enable it to create an appropriate pathway forward for its service users.

We received money from donations and player subscriptions which enable us to better promote Association Football in Barwell and the surrounding areas.

Resources used in the activities undertaken in the year

The football club made use of donations, sponsorships and player subscriptions to undertake essential repairs and maintenance during the closed season, as well as pay referee fees and training costs.

The contribution of volunteers

The charity is managed and staffed entirely by volunteers who undertake all tasks essential to the operation of the Football Club.

The work and input from our volunteers is recognised as most important and essential to enable the Football Club to continue to function and welcome visitors.

Our Football Club plays a vital role in maintaining social activities and health in the local area.

Fundraising achievements

The charity was fortunate to receive generous donations and sponsorships in addition to membership subscriptions.

The difference that the charity's performance has made to the beneficiaries of the charity is profound.

Donations and sponsorship funding has enabled the Football Club to further promote the girls team football.

These funds were also used to ensure the Football Club was a safe environment for both visitors and volunteers.

We continue to work with other teams to promote Association Football as a sociable and healthy activity.

AFC BARWELL

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

Financial review

The statement of financial activities on page 6 shows a total income of £61,256 and expenditure of £63,440 across our unrestricted funds.

This provides a deficit of £2,184 for the year ended 31 August 2022 and there remains a surplus of reserves carried forward of £16,176 across unrestricted funds.

Subscriptions were up on the previous year. Purchases for kitchen sales, team kit and pitch rental remain the largest expenditure.

Going Concern

The trustees are confident that the charity remains a going concern with a positive balance sheet.

The charity is in a reasonable position financially, but the trustees recognise the need to keep income and expenditure under control.

Reserve Policy

The trustees have examined the charity's requirements for free unrestricted reserves in light of the main risks to the charity.

They have established a policy whereby the unrestricted reserves of the charity need to cover not less than six to eight months of expenditure on utilities, insurance and building maintenance.

The present level of reserves of £16,176 are considered more than adequate to comply with the charity's stated reserve policy and so the trustees are content with the current level of reserves.

Risk Policy Statement

As part of their overall duties of management, the trustees must ensure that the major risks to which the group is exposed are reviewed and that systems are established to mitigate those risks.

The trustees consider that a major risk is one, which if it materialised, would have a significant adverse impact on the charities ability to function and achieve its purposes as identified in its Memorandum and Articles of Association. The trustees recognise that risks can arise not only from the charities activities but also from failure to act or exploit opportunities.

The trustees regular review all known risks to the organisation.

Structure, governance and management

AFC Barwell is governed by its constitution which is registered with the Charity Commission. This was last updated on 1st September 2014.

Its principle operating address is The Pavilion, Dovecote Way, Barwell, Leicestershire, LE9 8EX.

The Trustees who served during the year and up to the date of signature of the financial statements were:

S J Ferrar

P McCarty

J Best

D Reynolds

S Kenney

(Appointed 23 July 2022)

(Appointed 23 July 2022)

(Resigned 1 August 2022)

(Resigned 1 August 2022)

AFC BARWELL

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

Usually prospective trustees are suggested by existing trustees and invited to attend meetings with a view to possible recruitment. The wider membership is also encouraged to consider taking on the wider trustee role.

The opportunity is open to anyone interested in promoting the Objects who:

1. Applies in the form required by the Trustees
2. Is approved by the Trustees
3. Signs the register of Company Members or consents in writing to becoming a member
4. Is DBS checked
5. Holds the FA Safeguarding award

Organisational structure.

The trustees have ultimate responsibility for the management of the football club.

The chairman and vice-chairman are appointed by the board.

The Football Club is managed and staffed entirely by volunteers.

The Trustees report was approved by the Board of Trustees.

P McCarty
Trustee



J Best
Trustee



25 August 2023

AFC BARWELL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF AFC BARWELL

I report to the Trustees on my examination of the financial statements of AFC Barwell (the Charitable Incorporated Organisation) for the year ended 31 August 2022.

Responsibilities and basis of report

As the Trustees of the Charitable Incorporated Organisation you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charitable Incorporated Organisation's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the Charitable Incorporated Organisation as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.



Thomas Mayfield BA ACA

Mayfield & Co (Accountants) Ltd
2 Merus Court
Meridian Business Park
Leicester
LE19 1RJ

Dated: 25 August 2023

AFC BARWELL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<u>Income from:</u>			
Donations and legacies	3	9,763	50,183
Other trading activities	4	51,488	2,760
Investments	5	5	-
Total income		61,256	52,943
<u>Expenditure on:</u>			
Raising funds	6	25,108	16,841
Charitable activities	7	38,332	24,287
Total expenditure		63,440	41,128
Net (expenditure)/income for the year/ Net movement in funds		(2,184)	11,815
Fund balances at 1 September 2021		18,360	6,545
Fund balances at 31 August 2022		16,176	18,360

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

All income and expenditure derive from continuing activities.

AFC BARWELL

BALANCE SHEET

AS AT 31 AUGUST 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	12		25		25
Current assets					
Debtors	13	5,527		3,717	
Cash at bank and in hand		13,044		16,418	
		<u>18,571</u>		<u>20,135</u>	
Creditors: amounts falling due within one year	14	<u>(2,420)</u>		<u>(1,800)</u>	
Net current assets			16,151		18,335
Total assets less current liabilities			<u>16,176</u>		<u>18,360</u>
Income funds					
Unrestricted funds	16		16,176		18,360
			<u>16,176</u>		<u>18,360</u>

The financial statements were approved by the Trustees on 25 August 2023

S J Ferrar
Trustee

Samuel Ferrar

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

Charity information

AFC Barwell, the charity, was constituted as a Charitable Incorporated Organisation (CIO) with voting members other than its charity trustees. There are no restrictions in the governing documents on the operation of the charity or on its investment powers other than those imposed by Charity Law.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charitable Incorporated Organisation's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 Charitable Incorporated Organisation is a Public Benefit Entity as defined by FRS 102.

The Charitable Incorporated Organisation has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charitable Incorporated Organisation. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charitable Incorporated Organisation has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charitable Incorporated Organisation is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charitable Incorporated Organisation has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**FOR THE YEAR ENDED 31 AUGUST 2022**

1 Accounting policies**(Continued)****1.5 Expenditure**

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charitable Incorporated Organisation reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charitable Incorporated Organisation 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 measures at their settlement value with the exception of bank loans, which are subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charitable Incorporated Organisation's contractual obligations expire or are discharged or cancelled.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

2 Critical accounting estimates and judgements

In the application of the Charitable Incorporated Organisation's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Donations and gifts	9,763	1,065
Other general grants	-	2,503
Membership fees	-	34,666
Sponsorship	-	11,949
	<u>9,763</u>	<u>50,183</u>
Donations and gifts		
General donations	<u>9,763</u>	<u>1,065</u>
	<u>9,763</u>	<u>1,065</u>
Grants receivable for core activities		
Other	-	2,503
	<u>-</u>	<u>2,503</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Membership subscriptions	41,766	-
Shop income, kitchen sales, admission fees and lottery	3,715	2,760
Sponsorship income	6,007	-
	<hr/>	<hr/>
Other trading activities	51,488	2,760
	<hr/>	<hr/>

5 Investments

	Unrestricted funds	Total
	2022	2021
	£	£
Interest receivable	5	-
	<hr/>	<hr/>

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Affiliation costs	-	1,043
Fundraising purchase costs	25,108	15,798
	<hr/>	<hr/>
Fundraising and publicity	25,108	16,841
	<hr/>	<hr/>
	25,108	16,841
	<hr/>	<hr/>

AFC BARWELL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

7 Charitable activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Light and heat	5,829	5,762
Cleaning	485	310
Referee fees	2,266	2,276
Training courses	3,088	88
Sundry expenses	4,752	8,830
TV licence	159	146
Repairs and maintenance	2,209	2,294
Pitch maintenance	4,636	1,957
Telephone	362	-
Loan repayments	-	1,126
Rent, pitch hire and winter training costs	8,669	-
Fines	15	-
Affiliation costs	3,065	-
	<hr/>	<hr/>
	35,535	22,789
Share of support costs (see note 8)	357	298
Share of governance costs (see note 8)	2,440	1,200
	<hr/>	<hr/>
	38,332	24,287
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

8 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Bank charges	40	-	40	-	-	-
Website and software	317	-	317	298	-	298
Independent examiner fees	-	1,000	1,000	-	1,200	1,200
Accountancy	-	1,440	1,440	-	-	-
	<u>357</u>	<u>2,440</u>	<u>2,797</u>	<u>298</u>	<u>1,200</u>	<u>1,498</u>
Analysed between						
Charitable activities	<u>357</u>	<u>2,440</u>	<u>2,797</u>	<u>298</u>	<u>1,200</u>	<u>1,498</u>

Governance costs includes payments to the independent examiners of £1,000 (2021- £1,200) for examination fees.

There were also payments of £1,440 in the year to the previous examiners for their accountancy work.

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charitable Incorporated Organisation during the year.

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

AFC BARWELL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

12 Tangible fixed assets

	Equipment and machinery £
Cost	
At 1 September 2021	25
At 31 August 2022	25
Carrying amount	
At 31 August 2022	25
At 31 August 2021	25

Depreciation is no longer charged as the Trustees believe the current carrying value is fair and consistent. An impairment review is carried out regularly to assess the carrying value of the assets.

13 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
VAT recoverable	5,527	3,717

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	2,420	1,800

15 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

16 Unrestricted funds

These are unrestricted funds which are material to the charity's activities made up as follows:

	Movement in funds			Movement in funds			
	Balance at 1 September 2020 £	Incoming resources £	Resources expended £	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Balance at 31 August 2022 £
General	11,815	52,943	(41,128)	18,360	61,256	(63,440)	16,176

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Signature

Paul McCarty

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25 Aug 2023 08:15:02 UTC

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25 Aug 2023 11:35:36 UTC



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Tom Mayfield

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