

BERKSHIRE COUNTY GIRLS FOOTBALL LEAGUE

England & Wales · Charity number 1162213

Details

Other names BERKSHIRE GIRLS FOOTBALL CHARITY

Status Registered

Legal form CIO

Registered 2015-06-15

Register [View on the Charity Commission register](#)

Contact

Address 58 Pennfields
Ruscombe
Reading
RG10 9BG

Phone 07787533558

Email secretary@bcgfl.org.uk

Website www.bcgfl.org.uk

Activities

Objects: TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF WOMEN AND GIRLS IN THE COUNTY OF BERKSHIRE AND SURROUNDING COUNTIES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE, IN PARTICULAR BUT NOT EXCLUSIVELY TO PROMOTE AND ORGANISE:-• LEAGUES, CUP COMPETITIONS AND OTHER FIXTURES;• ACTIVITIES TO RAISE STANDARDS OF PLAYING, COACHING AND REFEREEING IN FEMALE FOOTBALL; AND• ACTIVITIES TO INCREASE PARTICIPATION AND FACILITATE ACCESS TO THE SPORT TO ALL FEMALES WITHIN THE COMMUNITY.

Activities: The Berkshire County Girls Football League, provides developmental and competitive football for girls from ages 7 to 18. It also supports player, coach & referee development through the provision of courses/events or through its managers' meetings. It has a website (www.bcgfl.org.uk) to promote both the activities of the league and all aspects of female football in Berkshire.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Amateur Sport
- **Who:** Children/young People

Geography

- **Area of benefit:** IN THE COUNTY OF BERKSHIRE AND SURROUNDING COUNTIES
- Bracknell Forest
- Buckinghamshire
- Oxfordshire
- Reading
- Richmond Upon Thames
- Slough
- West Berkshire
- Windsor And Maidenhead
- Wokingham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£32,875	£15,706	-	-
2024-05-31	£26,920	£20,931	-	-
2023-05-31	£19,544	£16,920	-	-
2022-05-31	£24,478	£16,241	-	-
2021-05-31	£3,913	£3,165	-	-

Trustees

Name	Role	Appointed
CORAL JOHN BSC	Chair	2015-06-22
BRIAN STRANGE FCMA BSC		2015-06-22
Ethan Greene		2019-06-25
Heather Ann Wellington		2017-04-11
John Richard Swallow		2021-07-08
Natasha Anne Loughrey		2022-07-05

BERKSHIRE COUNTY GIRLS FOOTBALL LEAGUE

England & Wales - Charity number 1162213

Accounts

Charity number: 1162213

Berkshire County Girls Football League

Report and financial statements

For the year ended 31May 2025

Berkshire Girls Football Charity
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For the year ended 31 May 2025

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Berkshire County Girls Football League

Trustees Annual Report

For the year ended 31 May 2025

Charity number 1162213

Operational address

58 Pennfields, Ruscombe, Reading, RG10 9BG

Patron: Fran Kirby (Brighton & Hove Albion FC Women & England Women)

Trustees

Ex-Officio Trustees:

Coral John, Chair

Ethan Greene, Secretary

Brian Strange, Treasurer

Elected Trustees:

Heather Wellington (Referee)

John Swallow (AFC Reading)

Natasha Loughrey (Wokingham & Emmbrook FC)

Bankers

CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

Charity Members

The member clubs during the 2024/25 financial year* were:

AFC Henley	Henley Lions FC	Woodley United FC
AFC Reading	Holyport FC	Yateley United FC
Ascot United FC	Laurel Park FC	Aylesbury United Women FC
Ashridge Park FC	Maidenhead Boys & Girls FC	Aylesbury Vale Dynamos FC
Barton Rovers FC	Maidenhead United Juniors FC	Bucks Ravens
Beaconsfield Town Youth FC	Marlow FC Girls	Burghfield FC
Berks County FC	Pangbourne Youth FC	Chalfont Park FC
Binfield FC	Penn & Tylers Green FC	Chesham United FC
Bracknell Athletic FC	Pinewood FC	Delaford FC
Bracknell Cavaliers FC	Purley Jubilee FC	Downley Dynamos FC
Burnham Junior FC	Reeves Rangers FC	EC7 FC
Caversham AFC CIC	Rotherfield United FC	Haddenham Youth FC
Caversham Trents FC	Sandhurst Community FC	Henley United FC
Chalfont Saints FC	Shinfield Rangers FC	Kings Church Amersham FC
Cold Ash FC	Slough Town FC	Risborough Rangers JFC
Didcot Town Youth FC	Thatcham & Newbury Town L & G FC	Naphill FC
Eversley & California FC	Thatcham Tornadoes FC	Stoke Mandeville FC
FC Bracknell	Tilehurst Panthers FC	Townmead Youth FC
Finchampstead FC	Twyford Comets FC	Virtu Juniors FC
Flackwell Heath FC	Wargrave Girls FC	Westwood Park FC
Gerrards Cross & Fulmer FC	Westwood Wanderers FC	Sporttiers FC
Goring Robins FC	Windsor FC Youth	
Hearts of Teddlothian FC	Wokingham & Emmbrook Youth FC	

**Note that a member club which does not enter any teams at the start of a new season shall automatically cease to be a member of the competition and will also thereby cease to be members of the Charity.*

Report of the trustees for the year ended 31 May 2025

The trustees present their report and the financial statements for the year ended 31 May 2025.

The reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Charity's constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Purposes and aims

The object of the Charity is to provide or assist in the provision of facilities in the interests of social welfare, for recreation or other leisure time occupation of women and girls in the County of Berkshire and surrounding counties, with the object of improving their conditions of life, in particular, but not exclusively, to promote and organise:

- leagues, cup competitions and other fixtures;
- activities to raise standards of playing, coaching and refereeing in female football; and
- activities to increase participation and facilitate access to the sport to all females within the community.

The Berkshire County Girls Football League organises:

- League and cup competitions for teams in age groups from Under 8 through to Under 18, and developmental festivals for the Under 7 age group.
- Developmental and training events for coaches, players and referees.

The trustees review the aims, objectives and activities of the Charity each year. This report looks at what the Charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the Charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Charity Patron

The trustees are delighted that Fran Kirby, who currently plays for Brighton & Hove Albion FC Women, and earned 77 caps for the England Women's national team, continued as Patron of the Berkshire County Girls Football League. The trustees consider Fran to be an excellent role model for anyone playing female football, while also demonstrating what can be achieved in the female game.

Grant-making policy

The Charity has a grant-making policy, whereby, grants may be offered consistent with the Charity's aims and objectives. The trustees have determined that it will only be possible to give grants when sufficient funds are available for distribution or specific donations are received to support specific grant payments. The trustees would only make grants where they consider these would be for the public benefit.

Achievements and performance

The Charity's main activities and whom it tries to help are described below. All of its charitable activities relate to the year ended 31 May 2025, and are undertaken to further the Berkshire County Girls Football League's charitable purposes for the public benefit.

Promoting and organising leagues, cup competitions and other fixtures

- The league was once again able to organise league and cup competitions from age groups from Under 8 through to Under 18.
- This season saw the total number of registered teams increase significantly from 266 to 330, primarily due to the incorporation of teams from the Bucks Girls Football League into the League following the dissolution of that league.
- The number of member clubs also increased significantly due to the incorporation of teams from the Bucks Girls Football League, with 67 member clubs active at the end of the season (2024: 49).

Promoting and organising activities to raise standards of playing, coaching and refereeing in female football

- The Referee of the Season Award and Young Referee of the Season Awards were again awarded as we continue to support, encourage and retain both new and experienced referees, and continued to encourage the development of young referees.
- Age group Fair Play Awards were presented at the AGM.

Promoting and organising activities to increase participation

- While the league did not organise festivals at a central venue location, festival events were held at individual clubs during the season.

Beneficiaries of our services

The Charity will continue to benefit girls and women who participate in football. The trustees believe that football is beneficial for both physical and social reasons and will strive to maximise participation.

Financial review

The principal source of funding for the Charity were the annual subscription fees paid by the League's member clubs. Income from entry fees and subscriptions increased this year from £24,535 to £30,870, due to the increase in the number of teams. Overall expenditure reduced by £5,225, totalling £15,706 (2024: £20,931), with the main reduction being £4,509 on player trophies £8,333 (2024: £12,842), due to utilising trophies purchased in the previous financial year. The Charity generated a surplus for the year of £17,169 (2024: £5,989). At the end of the financial year, the Charity held reserves of £49,874 (2024: £32,705).

Brian Wratten Restricted Fund

During the 2016/17 financial year, the Charity received a donation of £25,000 from the estate of Brian Wratten, who was a much-loved referee and supporter of the league, who sadly passed away in May 2016. The donation has been restricted by the donors to the following purposes associated with refereeing within the Berkshire County Girls Football League:

- to promote refereeing and recruit new referees;
- to support the development, ongoing training and mentoring of individual referees;
- to raise the standard of referees and assistant referees;
- to improve the match day experience of referees;
- to improve the retention of referees, and
- to make awards to recognise individual performance.

The donation has been deferred as it is required to be used for a number of specific purposes in relation to the development of refereeing which will necessarily take place over a period beyond the current financial year.

Principal risks and uncertainties

The principal risks faced by the Charity would include:

- The Charity being unable to attract the volunteers it needs to continue its activities, including organising fixtures, appointing referees and supporting events such as the cup finals days.

- The unavailability of suitable football pitches, due to adverse weather conditions or insufficient supply.
- External factors, such as a pandemic, which prevent the running of organised football activities.
- Having insufficient referees available to officiate its fixtures.
- A reduction in the number of teams participating in the League which make the League competitions unviable, due to insufficient players or migration of teams to other leagues in the surrounding region.

To manage and mitigate these risks the Charity:

- Volunteers for committee roles are encouraged from a wide range of clubs to ensure the management of its activities is representative of its member clubs and continues to meet their needs.
- Trustees and other committee members maintain positive relationships with the County FA, other leagues and football-related organisations in the region, with involvement in representative groups whenever possible.
- Works to ensure the availability of training and developmental support for new and existing referees.
- Organises league and cup competitions to ensure teams play at a level appropriate to the development of their players, to ensure girls continue to enjoy playing the game.
- Promotes standards of behaviour across all those involved to make the match day experience as positive as possible, again to ensure that girls continue to enjoy playing the game.

Reserves policy and going concern

The trustees aim to maintain free reserves in unrestricted funds at a level that equates to twelve months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to enable the Charity to meet its liabilities and to minimise the impact on its beneficiaries.

The trustees consider that the current level of reserves £49,874 (2024: £32,705) to be a sufficient level of reserves and that adequate resources will continue to be available to fund the activities of the charity for the foreseeable future.

Plans for the future

The key plans for the 2025/26 season are as follows:

- The League will continue to run leagues, cup competitions to offer organised football to as many girls as possible, including being a Future Fit Early Adopter for 3v3 for the U7 age group.
- The League will further develop, implement and promote initiatives to support refereeing, utilising the restricted donation wherever possible, including providing match day mentors, referee kit and equipment, and pro-actively supporting courses for new referees.

Structure, governance and management

The Charity is a charitable incorporated organisation, registered on 15 June 2015, registered number 1162213, and was formally constituted on 22 June 2015. At a Special General Meeting on 25 April 2017, the members voted for the Charity to be known as the Berkshire County Girls Football League.

Structure

The Charity has three ex officio trustees and up to three elected trustees. The trustees meet on three or four occasions during the year to discuss charity-specific matters. The main activities of the Charity are managed through the Management Committee of the Berkshire County Girls Football League.

Membership of the charity

All football clubs that have been elected to membership of the Berkshire County Girls Football League automatically become the members of the Charity unless they elect to opt out. Clubs, which cease to be members of the League, will also cease to be members of the Charity.

Management Committee of the Berkshire County Girls Football League

The principal activities of the Charity are the competitions organised by the Berkshire County Girls Football League. The League management committee meets regularly throughout the season and holds meetings of team managers/coaches up to three times each season. The members of the management committee are appointed at the annual general meeting of the Berkshire County Girls Football League, with additional

appointments made by the Committee to fill vacancies during the year. All trustees give their time voluntarily and receive no benefit from the Charity.

Appointment of trustees

Ex officio charity trustees

The elected Chairman, Secretary and Treasurer of the Berkshire County Girls Football League are automatically (by virtue of holding that office) a charity trustee.

Elected charity trustees

Up to three elected trustees are appointed by a vote at the annual general meeting of the members of the Charity and serve for a period of up to three years. At each annual general meeting one third of the elected charity trustees retire from office. The trustees may fill any vacancies that arise, but any trustees so appointed shall retire at the conclusion of the annual general meeting next following the date of his appointment. There can be a maximum of one elected trustee from any member club.

Related parties and relationships with other organisations

The Berkshire County Girls Football League is affiliated to the Berks & Bucks Football Association.

Statement of responsibilities of the trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards and statements of recommended practice 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 charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report has been approved by the trustees on 17 March 2025 and signed on their behalf by



Coral John
Chair

Independent Examiner's Report

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Charity") for the year ended 31 May 2025. As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 accounts to be reached.

Signed:



Date: 17 March 2026

Name: David Bowcock

Relevant professional qualification: Chartered Management Accountant

Address: 29 Juniper Way, Reading RG31 6NB

**Berkshire County Girls Football League
Statement of Financial Activities**

For the year ended 31 May 2025

		2025			2024		
	Note	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Income from:							
Donations and legacies	2	-	37	37	-	1,699	1,699
Charitable activities							
League and cup competitions	3	31,240	-	31,240	24,535	-	24,535
Investments	5	1,598	-	1,598	686	-	686
Total income		32,838	37	32,875	25,221	1,699	26,920
Expenditure on:							
Charitable activities							
League and cup competitions	5	14,272	-	14,272	17,556	-	17,556
Activities to raise standards	5	249	37	285	1,676	1,699	3,375
Total expenditure		15,670	37	15,706	19,232	1,699	20,931
Net income / (expenditure)		17,169	-	17,169	5,989	-	5,989
Transfers between funds	14	-	-	-	-	-	-
Net movement in funds		17,169	-	17,169	5,989	-	5,989
Reconciliation of funds:							
Total funds brought forward		32,705	-	32,705	26,716	-	26,716
Total funds carried forward		49,874	-	49,874	32,705	-	32,705

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 13 to the financial statements.

**Berkshire County Girls Football League
Balance Sheet**

As at 31 May 2025

	Note	Total 2025 £	2024 £
Current assets:			
Debtors	9	-	-
Investments		-	-
Cash at bank and in hand		79,757	63,545
		79,757	63,545
Liabilities:			
Creditors: amounts falling due within one year	10	(29,883)	(30,840)
		49,874	32,705
Net current assets / (liabilities)			
		49,874	32,705
Total net assets / (liabilities)			
		49,874	32,705
Funds:			
Restricted income funds	13	-	-
Unrestricted income funds:			
General funds		49,874	32,705
Total unrestricted funds		49,874	32,705
Total charity funds		49,874	32,705

Approved by the trustees on 17 March 2026 and signed on their behalf by



Coral John
Chair



Brian Strange
Treasurer

**Berkshire County Girls Football League
Statement of Cash Flows**

For the year ended 31 May 2025

	Note	2025 £	£	2024 £	£
Cash flows from operating activities					
Net cash provided by operating activities	14		14,614		(605)
Cash flows from investing activities:					
Dividends, interest and rents from investments		1,598		686	
Net cash provided by investing activities			1,598		686
Change in cash and cash equivalents in the year			16,212		81
Cash and cash equivalents at the beginning of the year			63,545		63,464
Cash and cash equivalents at the end of the year	15		79,757		63,545

For the year ended 31 May 2025

1 Accounting policies

a) Basis of preparation

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011, and UK Generally Accepted Practice as it applies from 1 January 2015.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

c) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

e) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity 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.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

For the year ended 31 May 2025

1 Accounting policies (continued)

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity

Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However support costs relating to the administration of the Charity are apportioned on the basis of the direct cost of each activity.

Governance costs are the costs associated with the governance arrangements of the Charity. These costs are associated with constitutional and statutory requirements and are also apportioned on the basis of the direct cost of each activity.

2 Income from donations and legacies

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Donations	-	-	-	1,000
Legacies	-	37	37	699
	-	37	37	1,699

Berkshire County Girls Football League
Notes to the financial statements

For the year ended 31 May 2025

3 Income from charitable activities

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Subscriptions and entry fees	30,870	-	30,870	24,535
Sundry income	370	-	370	-
Sub-total for League and cup competitions	31,240	-	31,240	22,349
Under 7 Festivals	-	-	-	-
Sub-total for activities to increase participation	-	-	-	-
Total income from charitable activities	31,240	-	31,240	22,349

4 Income from investments

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Interest on cash deposits	1,598	-	1,598	686
	1,598	-	1,598	686

For the year ended 31 May 2025

5 Analysis of expenditure

	Charitable activities			2025 Total £	2024 Total £
	League and cup competitions £	Activities to raise standards £	Activities to increase participation £		
Trophies	9,738	225	-	9,963	14,008
Cup Finals Day	3,351	-	-	3,351	1,996
Referee Development	-	37	-	37	1,699
Under 7 Festivals	-	-	1,054	1,054	1,150
	13,089	262	1,054	14,405	18,853
Support costs	1,168	23	94	1,285	1,528
Governance costs	15		1	16	550
Total expenditure 2025	14,272	285	1,149	15,706	20,931
Total expenditure 2024	17,556	3,375	-	20,931	

Of the total expenditure, £15,670 was unrestricted (2024: £19,232) and £37 was restricted (2024: £1,699).

6 Analysis of governance and support costs

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the three key charitable activities undertaken (see note 6) in the year on the basis of the total direct cost of each activity. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	Governance £	Support £	2025 Total £	2024 Total £	Basis of Apportionment
Affiliation & Insurance	-	100	100	62	Support Cost
Bank Charges	-	95	95	113	Support Cost
Computer Equipment	-	160	160	-	Support Cost
League Clothing	-	-	-	290	Support Cost
Meeting & Travel Costs	16	660	676	1,357	Purpose of meeting
Printing & Postage	-	-	-	10	Support Cost
Website	-	270	270	246	Support Cost
	16	1,285	1,301	2,078	

For the year ended 31 May 2025

7 Related party transactions

There are no related party transactions to disclose for 2025 (2024: none).

8 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

9 Debtors

	Total	
	2025	2024
	£	£
Trade debtors	-	-
	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>

10 Creditors: amounts falling due within one year

	Total	
	2025	2024
	£	£
Trade creditors	20	2,360
Other creditors	4,693	4,825
Accruals	2,304	752
Deferred income	22,866	22,903
	<u>29,883</u>	<u>30,840</u>
	<u><u>29,883</u></u>	<u><u>30,840</u></u>

11 Deferred income

	Brian Wratten Donation	Team Subscrip- tions	Total	
			2025	2024
			£	£
Balance at the beginning of the year	22,903	-	22,903	23,602
Amount released to income in the year	(37)	-	(37)	(699)
Amount deferred in the year	-	-	-	-
Balance at the end of the year	<u>22,866</u>	<u>-</u>	<u>22,866</u>	<u>22,903</u>
	<u><u>22,866</u></u>	<u><u>-</u></u>	<u><u>22,866</u></u>	<u><u>22,903</u></u>

Deferred income

A £25,000 donation was received in March 2017 from the family of Brian Wratten. This has been deferred as it is required to be used for a number of specific purposes in relating to the development of refereeing, which will necessarily take place over a period of time beyond the current financial year.

For the year ended 31 May 2025

12 Analysis of group net assets between funds

	General unrestricted £	Designated funds £	Restricted funds £	Total funds £
Cash at bank and in hand	79,757	-	-	79,757
Other net current assets	(29,883)	-	-	(29,883)
Net assets at the end of the year	49,874	-	-	49,874

13 Movements in funds

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Referees Restricted Fund	-	37	(37)	-	-
Total restricted funds	-	37	(37)	-	-
General funds	32,705	32,838	(15,670)	-	49,874
Total unrestricted funds	32,705	32,838	(15,670)	-	49,874

Purposes of restricted funds

The Referees Restricted Fund relates to expenditure funded from the Brian Wratten donation, which is limited to:- expenditure promoting refereeing and recruiting new referees; supporting the development, ongoing training and mentoring of individual referees; raising the standard of referees and assistant referees; improving the match day experience of referees; improving the retention of referees; and, making awards to recognise individual performance.

14 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2025 £	2024 £
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	17,169	5,989
Interest	(1,598)	(686)
Decrease/(increase) in debtors	-	55
Increase in creditors	(957)	(5,963)
Net cash provided by / (used in) operating activities	14,614	(605)

Berkshire County Girls Football League
Notes to the financial statements

For the year ended 31 May 2025

15 Analysis of cash and cash equivalents

	At 1 June 2024 £	Cash flows £	Other changes £	At 31 May 2025 £
Cash at bank and in hand	63,545	16,212	-	79,757
Total cash and cash equivalents	63,545	16,212	-	79,757

BERKSHIRE COUNTY GIRLS FOOTBALL LEAGUE

England & Wales - Charity number 1162213

Accounts

Charity number: 1162213

Berkshire County Girls Football League

Report and financial statements

For the year ended 31May 2024

Berkshire Girls Football Charity
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For the year ended 31 May 2024

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Berkshire County Girls Football League
Trustees Annual Report
For the year ended 31 May 2024

Charity number 1162213

Operational address

58 Pennfields, Ruscombe, Reading, RG10 9BG

Patron: Fran Kirby (Brighton & Hove Albion FC Women & England Women)

Trustees

Ex-Officio Trustees:

Coral John, Chair
Ethan Greene, Secretary
Brian Strange, Treasurer

Elected Trustees:

Heather Wellington (Referee)
John Swallow (AFC Reading)
Natasha Loughrey (Wokingham & Emmbrook FC)

Bankers

CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

Charity Members

The member clubs during the 2023/24 financial year* were:

AFC Henley	Laurel Park FC
AFC Reading	Maidenhead United Juniors FC
Ascot United FC	Maidenhead Boys & Girls FC
Ashridge Park FC	Marlow FC Girls
Barton Rovers FC	Milton Utd FC
Beaconsfield Town Youth FC	Pangbourne Youth FC
Berks County FC	Penn & Tylers Green FC
Binfield FC	Pinewood FC
Blebury Amazons Girls FC	Purley Jubilee FC
Bracknell Athletic FC	Reeves Rangers FC
Bracknell Cavaliers FC	Rotherfield United FC
Burnham Junior FC	Sandhurst Town Boys & Girls FC
Caversham AFC	Shinfield Rangers FC
Caversham Trents FC	Slough Town FC
Chalfont Saints FC	Thatcham & Newbury Ladies & Girls FC
Cold Ash FC	Thatcham Tornadoes FC
Didcot Town Youth FC	Tilehurst Panthers FC
Eversley & California FC	Twyford Comets FC
FC Bracknell	Wargrave Girls FC
Finchampstead FC	Westwood Wanderers FC
Flackwell Heath FC	Windsor FC Youth
Gerrards Cross & Fulmer FC	Wokingham & Emmbrook Youth FC
Goring Robins FC	Woodley United FC
Hearts of Teddlothian FC	Yateley United FC
Henley Lions FC	

**Note that a member club which does not enter any teams at the start of a new season shall automatically cease to be a member of the competition and will also thereby cease to be members of the Charity.*

Report of the trustees for the year ended 31 May 2024

The trustees present their report and the financial statements for the year ended 31 May 2024.

The reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Charity's constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Purposes and aims

The object of the Charity is to provide or assist in the provision of facilities in the interests of social welfare, for recreation or other leisure time occupation of women and girls in the County of Berkshire and surrounding counties, with the object of improving their conditions of life, in particular, but not exclusively, to promote and organise:

- leagues, cup competitions and other fixtures;
- activities to raise standards of playing, coaching and refereeing in female football; and
- activities to increase participation and facilitate access to the sport to all females within the community.

The Berkshire County Girls Football League organises:

- League and cup competitions for teams in age groups from Under 8 through to Under 18, and developmental festivals for the Under 7 age group.
- Futsal competitions.
- Managers' meetings with a range of speakers on relevant topics.
- Developmental and training events for coaches and players.

The trustees review the aims, objectives and activities of the Charity each year. This report looks at what the Charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the Charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Charity Patron

The trustees are delighted that Fran Kirby, who currently plays for Brighton & Hove Albion FC Women and the England Women's national team, continued as Patron of the Berkshire County Girls Football League. The trustees consider Fran to be an excellent role model for anyone playing female football, while also demonstrating what can be achieved in the female game.

Grant-making policy

The Charity has a grant-making policy, whereby, grants may be offered consistent with the Charity's aims and objectives. The trustees have determined that it will only be possible to give grants when sufficient funds are available for distribution or specific donations are received to support specific grant payments. The trustees would only make grants where they consider these would be for the public benefit.

Achievements and performance

The Charity's main activities and whom it tries to help are described below. All of its charitable activities relate to the year ended 31 May 2023, and are undertaken to further the Berkshire County Girls Football League's charitable purposes for the public benefit.

Promoting and organising leagues, cup competitions and other fixtures

- The league was once again able to organise league and cup competitions from age groups from Under 8 through to Under 18.
- This season saw the total number of registered teams increase significantly from 229 to 266.
- There were 49 member clubs active at the end of the season (2023: 44).

Promoting and organising activities to raise standards of playing, coaching and refereeing in female football

- The Referee of the Season Award and Young Referee of the Season Awards were again awarded as we continue to support, encourage and retain both new and experienced referees, and continued to encourage the development of young referees.
- Age group Fair Play Awards were presented at the AGM.

Promoting and organising activities to increase participation

- While the league did not organise festivals at a central venue location, festival events were held at individual clubs during the season.

Beneficiaries of our services

The Charity will continue to benefit girls and women who participate in football. The trustees believe that football is beneficial for both physical and social reasons and will strive to maximise participation.

Financial review

The principal source of funding for the Charity were the annual subscription fees paid by the League's member clubs. Income from entry fees and subscriptions increased this year from £18,680 to £24,535, due to both an increase in subscription fees, and an increase in the number of teams. Overall expenditure increased by £4,011, totalling £20,931 (2023: £16,920), with the main increase in costs relating to player and team trophies of £14,008 (2023: £10,505), with the increase in team numbers resulting in increased competitions requiring team and player trophies. The Charity generated a surplus for the year of £5,989 (2022: £2,624). At the end of the financial year, the Charity held reserves of £32,705 (2023: £26,716).

Brian Wratten Restricted Fund

During the 2016/17 financial year, the Charity received a donation of £25,000 from the estate of Brian Wratten, who was a much-loved referee and supporter of the league, who sadly passed away in May 2016. The donation has been restricted by the donors to the following purposes associated with refereeing within the Berkshire County Girls Football League:

- to promote refereeing and recruit new referees;
- to support the development, ongoing training and mentoring of individual referees;
- to raise the standard of referees and assistant referees;
- to improve the match day experience of referees;
- to improve the retention of referees, and
- to make awards to recognise individual performance.

The donation has been deferred as it is required to be used for a number of specific purposes in relation to the development of refereeing which will necessarily take place over a period beyond the current financial year.

Principal risks and uncertainties

The principle risks faced by the Charity would include:

- The Charity being unable to attract the volunteers it needs to continue its activities, including organising fixtures, appointing referees and supporting events such as the cup finals days.
- The unavailability of suitable football pitches, due to adverse weather conditions or insufficient supply.
- External factors, such as a pandemic, which prevent the running of organised football activities.

Berkshire County Girls Football League

Trustees Annual Report

For the year ended 31 May 2024

- Having insufficient referees available to officiate its fixtures.
- A reduction in the number of teams participating in the League which make the League competitions unviable, due to insufficient players or migration of teams to other leagues in the surrounding region.

To manage and mitigate these risks the Charity:

- Holds managers meetings up to three times a year to ensure that there is the opportunity for those participating in its competitions to have input into the organisation of the Charity's activities.
- Volunteers for committee roles are encouraged from a wide range of clubs to ensure the management of its activities is representative of its member clubs and continues to meet their needs.
- Trustees and other committee members maintain positive relationships with the County FA, other leagues and football-related organisations in the region, with involvement in representative groups whenever possible.
- Works to ensure the availability of training and developmental support for new and existing referees.
- Organises league and cup competitions to ensure teams play at a level appropriate to the development of their players, to ensure girls continue to enjoy playing the game.
- Promotes standards of behaviour across all those involved to make the match day experience as positive as possible, again to ensure that girls continue to enjoy playing the game.

Reserves policy and going concern

The trustees aim to maintain free reserves in unrestricted funds at a level that equates to twelve months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to enable the Charity to meet its liabilities and to minimise the impact on its beneficiaries.

The trustees consider that the current level of reserves £32,705 (2023: £26,716) to be a sufficient level of reserves and that adequate resources will continue to be available to fund the activities of the charity for the foreseeable future.

Plans for the future

The key plans for the 2024/25 season are as follows:

- The League will continue to run leagues, cup competitions to offer organised football to as many girls as possible, including the re-establishment of a central venue for festivals for U7 age group.
- The League will further develop, implement and promote initiatives to support refereeing, utilising the restricted donation wherever possible, including providing match day mentors, referee kit and equipment, and pro-actively supporting courses for new referees.

Structure, governance and management

The Charity is a charitable incorporated organisation, registered on 15 June 2015, registered number 1162213, and was formally constituted on 22 June 2015. At a Special General Meeting on 25 April 2017, the members voted for the Charity to be known as the Berkshire County Girls Football League.

Structure

The Charity has three ex officio trustees and up to three elected trustees. The trustees meet on three or four occasions during the year to discuss charity-specific matters. The main activities of the Charity are managed through the Management Committee of the Berkshire County Girls Football League.

Membership of the charity

All football clubs that have been elected to membership of the Berkshire County Girls Football League automatically become the members of the Charity unless they elect to opt out. Clubs, which cease to be members of the League, will also cease to be members of the Charity.

Management Committee of the Berkshire County Girls Football League

The principal activities of the Charity are the competitions organised by the Berkshire County Girls Football League. The League management committee meets regularly throughout the season and holds meetings of team managers/coaches up to three times each season. The members of the management committee are appointed at the annual general meeting of the Berkshire County Girls Football League, with additional appointments made by the Committee to fill vacancies during the year.

All trustees give their time voluntarily and receive no benefit from the Charity.

Appointment of trustees

Ex officio charity trustees

The elected Chairman, Secretary and Treasurer of the Berkshire County Girls Football League are automatically (by virtue of holding that office) a charity trustee.

Elected charity trustees

Up to three elected trustees are appointed by a vote at the annual general meeting of the members of the Charity and serve for a period of up to three years. At each annual general meeting one third of the elected charity trustees retire from office. The trustees may fill any vacancies that arise, but any trustees so appointed shall retire at the conclusion of the annual general meeting next following the date of his appointment. There can be a maximum of one elected trustee from any member club.

Related parties and relationships with other organisations

The Berkshire County Girls Football League is affiliated to the Berks & Bucks Football Association.

Statement of responsibilities of the trustees


Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards and statements of recommended practice 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 charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report has been approved by the trustees on 10 March 2025 and signed on their behalf by



Coral John
Chair

Independent Examiner's Report

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Charity") for the year ended 31 May 2024. As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

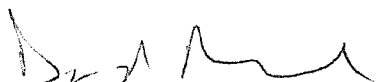
Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 accounts to be reached.

Signed:



Date: 10 March 2025

Name: David Bowcock

Relevant professional qualification: Chartered Management Accountant

Address: 29 Juniper Way, Reading RG31 6NB

**Berkshire County Girls Football League
Statement of Financial Activities**

For the year ended 31 May 2024

		2024					2023
	Note	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Income from:							
Donations and legacies	2	-	1,699	1,699	-	832	832
Charitable activities							
League and cup competitions	3	24,535	-	24,535	18,700	-	18,700
Investments	5	686	-	686	12	-	12
Total income		25,221	1,699	26,920	18,712	832	19,544
Expenditure on:							
Charitable activities							
League and cup competitions	5	17,556	-	17,556	14,968	-	14,968
Activities to raise standards	5	1,676	1,699	3,375	1,120	832	1,952
Total expenditure		19,232	1,699	20,931	16,088	832	16,920
Net income / (expenditure)		5,989	-	5,989	2,624	-	2,624
Transfers between funds	14	-	-	-	-	-	-
Net movement in funds		5,989	-	5,989	2,624	-	2,624
Reconciliation of funds:							
Total funds brought forward		26,716	-	26,716	24,092	-	24,092
Total funds carried forward		32,705	-	32,705	26,716	-	26,716

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 13 to the financial statements.

**Berkshire County Girls Football League
Balance Sheet**

As at 31 May 2024

	Note	Total	
		2024	2023
		£	£
Current assets:			
Debtors	9	-	55
Investments		-	-
Cash at bank and in hand		63,545	63,464
		63,545	63,519
Liabilities:			
Creditors: amounts falling due within one year	10	(30,840)	(36,803)
Net current assets / (liabilities)		32,705	26,716
Total net assets / (liabilities)		32,705	26,716
Funds:			
Restricted income funds	13	-	-
Unrestricted income funds:			
General funds		32,705	26,716
Total unrestricted funds		32,705	26,716
Total charity funds		32,705	26,716

Approved by the trustees on 10 March 2025 and signed on their behalf by



Coral John
Chair



Brian Strange
Treasurer

**Berkshire County Girls Football League
Statement of Cash Flows**

For the year ended 31 May 2024

	Note	2024 £	£	2023 £	£
Cash flows from operating activities					
Net cash provided by operating activities	14		(605)		12,023
Cash flows from investing activities:					
Dividends, interest and rents from investments		<u>686</u>		<u>12</u>	
Net cash provided by investing activities			686		12
Change in cash and cash equivalents in the year			81		12,035
Cash and cash equivalents at the beginning of the year			<u>63,464</u>		<u>51,429</u>
Cash and cash equivalents at the end of the year	15		<u>63,545</u>		<u>63,464</u>

For the year ended 31 May 2024

1 Accounting policies

a) Basis of preparation

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011, and UK Generally Accepted Practice as it applies from 1 January 2015.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

c) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

e) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity 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.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

Berkshire County Girls Football League
Notes to the financial statements

For the year ended 31 May 2024

1 Accounting policies (continued)

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity

Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However support costs relating to the administration of the Charity are apportioned on the basis of the direct cost of each activity.

Governance costs are the costs associated with the governance arrangements of the Charity. These costs are associated with constitutional and statutory requirements and are also apportioned on the basis of the direct cost of each activity.

2 Income from donations and legacies

	Unrestricted £	Restricted £	2024 total Total £	2023 Total £
Donations	-	1,000	1,000	-
Legacies	-	699	699	832
	-	1,699	1,699	832

Berkshire County Girls Football League
Notes to the financial statements

For the year ended 31 May 2024

3 Income from charitable activities

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Subscriptions and entry fees	24,535	-	24,535	18,680
Sundry income	-	-	-	20
Sub-total for League and cup competitions	<u>24,535</u>	<u>-</u>	<u>24,535</u>	<u>22,349</u>
Under 7 Festivals	-	-	-	-
Sub-total for activities to increase participation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total income from charitable activities	<u><u>24,535</u></u>	<u><u>-</u></u>	<u><u>24,535</u></u>	<u><u>22,349</u></u>

4 Income from investments

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Interest on cash deposits	686	-	686	12
	<u>686</u>	<u>-</u>	<u>686</u>	<u>12</u>

For the year ended 31 May 2024

5 Analysis of expenditure

	Charitable activities			2024 Total £	2023 Total £
	League and cup competitions £	Activities to raise standards £	Activities to increase participation £		
Trophies	13,817	191	-	14,008	10,505
Cup Finals Day	1,996	-	-	1,996	1,628
Referee Development	-	1,699	-	1,699	832
Under 7 Festivals	-	1,150	-	1,150	317
	15,813	3,040	-	18,853	13,283
Support costs	1,282	246	-	1,528	3,087
Governance costs	461	89	-	550	550
Total expenditure 2024	17,556	3,375	-	20,931	16,920
Total expenditure 2023	14,968	1,952	-	16,920	

Of the total expenditure, £16,088 was unrestricted (2022: £16,108) and £832 was restricted (2022: £134).

6 Analysis of governance and support costs

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the three key charitable activities undertaken (see note 6) in the year on the basis of the total direct cost of each activity. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	Governance £	Support £	2024 Total £	2023 Total £	Basis of Apportionment
Affiliation & Insurance	-	62	62	60	Support Cost
Bank Charges	-	113	113	73	Support Cost
Computer Equipment	-	-	-	875	Support Cost
League Clothing	-	290	290	1,271	Support Cost
Meeting & Travel Costs	550	807	1,357	1,089	Purpose of meeting
Printing & Postage	-	10	10	-	Support Cost
Website	-	246	246	270	Support Cost
	550	1,528	2,078	3,637	

Berkshire County Girls Football League
Notes to the financial statements

For the year ended 31 May 2024

7 Related party transactions

There are no related party transactions to disclose for 2023 (2022: none).

8 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

9 Debtors

	Total	
	2024	2023
	£	£
Trade debtors	-	-
Prepayments	-	55
	<hr/>	<hr/>
	-	55
	<hr/> <hr/>	<hr/> <hr/>

10 Creditors: amounts falling due within one year

	Total	
	2024	2023
	£	£
Trade creditors	2,360	9,713
Other creditors	4,825	3,150
Accruals	752	338
Deferred income	22,903	23,602
	<hr/>	<hr/>
	30,840	36,803
	<hr/> <hr/>	<hr/> <hr/>

11 Deferred income

	Brian Wratten Donation	Team Subscript- ions	Total	
			2024	2023
			£	£
Balance at the beginning of the year	23,602	-	23,602	24,434
Amount released to income in the year	(699)	-	(699)	(832)
Amount deferred in the year	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Balance at the end of the year	22,903	-	22,903	23,602
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Deferred income

A £25,000 donation was received in March 2017 from the family of Brian Wratten. This has been deferred as it is required to be used for a number of specific purposes in relating to the development of refereeing, which will necessarily take place over a period of time beyond the current financial year.

Berkshire County Girls Football League
Notes to the financial statements

For the year ended 31 May 2024

12 Analysis of group net assets between funds

	General unrestricted £	Designated funds £	Restricted funds £	Total funds £
Cash at bank and in hand	63,545	-	-	63,545
Other net current assets	(7,937)	-	(22,903)	(30,840)
Net assets at the end of the year	55,608	-	(22,903)	32,705

13 Movements in funds

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Referees Restricted Fund	-	699	(699)	-	-
Total restricted funds	-	699	(699)	-	-
General funds	26,716	25,221	(19,232)	-	32,705
Total unrestricted funds	26,716	25,221	(19,232)	-	32,705

Purposes of restricted funds

The Referees Restricted Fund relates to expenditure funded from the Brian Wratten donation, which is limited to:- expenditure promoting refereeing and recruiting new referees; supporting the development, ongoing training and mentoring of individual referees; raising the standard of referees and assistant referees; improving the match day experience of referees; improving the retention of referees; and, making awards to recognise individual performance.

14 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2024 £	2023 £
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	5,989	2,624
Interest	(686)	(12)
Decrease/(increase) in debtors	55	20
Increase in creditors	(5,963)	9,392
Net cash provided by / (used in) operating activities	(605)	12,023

Berkshire County Girls Football League
Notes to the financial statements

For the year ended 31 May 2024

15 Analysis of cash and cash equivalents

	At 1 June 2023 £	Cash flows £	Other changes £	At 31 May 2024 £
Cash at bank and in hand	63,464	81	-	63,545
Total cash and cash equivalents	63,464	81	-	63,545

BERKSHIRE COUNTY GIRLS FOOTBALL LEAGUE

England & Wales - Charity number 1162213

Accounts

Charity number: 1162213

Berkshire County Girls Football League

Report and financial statements

For the year ended 31May 2023

Berkshire Girls Football Charity
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Berkshire County Girls Football League
Trustees' annual report
For the year ended 31 May 2023

Charity number 1162213

Operational address

58 Pennfields, Ruscombe, Reading, RG10 9BG

Patron: Fran Kirby (Chelsea FC Women & England Women)

Trustees

Ex-Officio Trustees:

Carol John, Chair
Ethan Greene, Secretary
Brian Strange, Treasurer

Elected Trustees:

Heather Wellington (Referee)
John Swallow (Ascot United FC)
Natasha Loughrey (Wokingham & Emmbrook FC) (elected 5th July 2022)

Bankers

HSBC, 186 Broadway, Didcot, Oxfordshire.

Charity Members

The member clubs during the 2022/23 financial year were:

AFC Henley	Maidenhead Boys & Girls FC
AFC Reading	Maidenhead United FC Juniors
Arborfield Aces FC (New)	Marlborough Youth FC (New)
Ascot United	Marlow FC Girls
Ashridge Park FC	Marlow Youth FC
Berks County FC	Milton United FC (New)
Binfield FC (New)	Penn & Tylers Green FC
Bracknell Athletic FC	Pinewood FC
Bracknell Cavaliers FC (New)	Purley Jubilee FC
Burnham Junior FC	Reeves Rangers Fc (New)
Caversham AFC	Rotherfield United
Caversham Trents FC	Sandhurst Town Boys & Girls FC
Cold Ash FC	Shinfield Rangers FC
Eversley & California FC	Slough Town FC
FC Bracknell	Thatcham & Newbury Ladies & Girls FC
Finchampstead FC	Thatcham Tornadoes FC
Flackwell Heath FC	Tilehurst Panthers FC
Gerrards Cross & Fulmer FC	Twyford Comets FC
Goring Robins FC	Wargrave Girls FC
Hearts of Teddlothian FC	Windsor FC Youth (New) *
Henley Lions FC (New)	Wokingham & Emmbrook Youth FC

(* re-entered League in 2022/23 but no teams entered in 2022/23 season.)

Note that a member club which does not enter any teams at the start of a new season shall automatically cease to be a member of the competition and will also thereby cease to be members of the Charity.

Report of the trustees for the year ended 31 May 2023

The trustees present their report and the financial statements for the year ended 31 May 2023.

The reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Charity's constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Purposes and aims

The object of the Charity is to provide or assist in the provision of facilities in the interests of social welfare, for recreation or other leisure time occupation of women and girls in the County of Berkshire and surrounding counties, with the object of improving their conditions of life, in particular, but not exclusively, to promote and organise:

- leagues, cup competitions and other fixtures;
- activities to raise standards of playing, coaching and refereeing in female football; and
- activities to increase participation and facilitate access to the sport to all females within the community.

The Berkshire County Girls Football League organises:

- League and cup competitions for teams in age groups from Under 9 through to Under 18, and developmental festivals for Under 7 and Under 8 age groups.
- Futsal competitions.
- Managers' meetings with a range of speakers on relevant topics.
- Developmental and training events for coaches and players.

The trustees review the aims, objectives and activities of the Charity each year. This report looks at what the Charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the Charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Charity Patron

The trustees are delighted that Fran Kirby, who currently plays for Chelsea FC Women and the England Women's national team, continued as Patron of the Berkshire County Girls Football League. The trustees consider Fran to be an excellent role model for anyone playing female football, while also demonstrating what can be achieved in the female game.

Grant-making policy

The Charity has a grant-making policy, whereby, grants may be offered consistent with the Charity's aims and objectives. The trustees have determined that it will only be possible to give grants when sufficient funds are available for distribution or specific donations are received to support specific grant payments. The trustees would only make grants where they consider these would be for the public benefit.

Achievements and performance

The Charity's main activities and whom it tries to help are described below. All of its charitable activities relate to the year ended 31 May 2023, and are undertaken to further the Berkshire County Girls Football League's charitable purposes for the public benefit.

Promoting and organising leagues, cup competitions and other fixtures

- The league was once again able to organise league and cup competitions from age groups from Under 9 through to Under 18.
- This season saw the total number of registered teams increase significantly from 188 to 229, with over 3,000 registered players for the first time.
- There were 44 member clubs active at the end of the season (2022: 38).

Promoting and organising activities to raise standards of playing, coaching and refereeing in female football

- The Referee of the Season Award and Young Referee of the Season Awards were again awarded as we continue to support, encourage and retain both new and experienced referees, and continued to encourage the development of young referees.
- For the first time the league gave out age group Fair Play Awards, which were presented at the AGM.

Promoting and organising activities to increase participation

- While the league did not organise festivals at a central venue location, festival events were held at individual clubs during the season.

Beneficiaries of our services

The Charity will continue to benefit girls and women who participate in football. The trustees believe that football is beneficial for both physical and social reasons and will strive to maximise participation.

Financial review

After two years of disrupted and voided seasons, the League was able to once again run season-long competitions. Following on from the decisions made in the previous seasons, for the 2021/22 season the League member clubs benefitted from not having to pay subscriptions for continuing teams, with deferred subscription income of £11,990, the majority of which related to subscriptions originally paid for the 2019/20 season.

The principal sources of funding for the Charity were the annual subscription fees paid by the League's member clubs and the fees charged to those teams participating in central venue fixtures. Income this year reduced to £18,700 from £24,478 as while income from entry fees and subscriptions increased from £15,995 to £18,680, there was no income this year from central venue fixtures and festivals (2022: £8,195). Correspondingly, while overall expenditure was slightly higher than last year, totalling £16,920 (2022: £16,241), with the main costs being player and team trophies of £10,505 (2022: £8,368), due to the increase in competitions requiring team and player trophies and the new Fair Play Awards, and the additional costs of a larger venue for the AGM and league promotional costs, offset by the loss of central venue cost (2022: ££5,369). The Charity generated a surplus for the year of £2,624 (2022: £8,237). At the end of the 2022/23 financial year, the Charity held reserves of £26,716 (2022: ££24,092).

Brian Wratten Restricted Fund

During the 2016/17 financial year, the Charity received a donation of £25,000 from the estate of Brian Wratten, who was a much-loved referee and supporter of the league, who sadly passed away in May 2016. The donation has been restricted by the donors to the following purposes associated with refereeing within the Berkshire County Girls Football League:

- to promote refereeing and recruit new referees;
- to support the development, ongoing training and mentoring of individual referees;
- to raise the standard of referees and assistant referees;
- to improve the match day experience of referees;
- to improve the retention of referees, and

- to make awards to recognise individual performance.

The donation has been deferred as it is required to be used for a number of specific purposes in relation to the development of refereeing which will necessarily take place over a period beyond the current financial year.

Principal risks and uncertainties

The principle risks faced by the Charity would include:

- The Charity being unable to attract the volunteers it needs to continue its activities, including organising fixtures, appointing referees and supporting events such as the cup finals days.
- The unavailability of suitable football pitches, due to adverse weather conditions or insufficient supply.
- External factors, such as a pandemic, which prevent the running of organised football activities.
- Having insufficient referees available to officiate its fixtures.
- A reduction in the number of teams participating in the League which make the League competitions unviable, due to insufficient players or migration of teams to other leagues in the surrounding region.

To manage and mitigate these risks the Charity:

- Holds managers meetings up to three times a year to ensure that there is the opportunity for those participating in its competitions to have input into the organisation of the Charity's activities.
- Volunteers for committee roles are encouraged from a wide range of clubs to ensure the management of its activities is representative of its member clubs and continues to meet their needs
- Trustees and other committee members maintain positive relationships with the County FA, other leagues and football-related organisations in the region, with involvement in representative groups whenever possible.
- Works to ensure the availability of training and developmental support for new and existing referees.
- Organises league and cup competitions to ensure teams play at a level appropriate to the development of their players, to ensure girls continue to enjoy playing the game.
- Promotes standards of behaviour across all those involved to make the match day experience as positive as possible, again to ensure that girls continue to enjoy playing the game.

Reserves policy and going concern

The trustees aim to maintain free reserves in unrestricted funds at a level that equates to twelve months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to enable the Charity to meet its liabilities and to minimise the impact on its beneficiaries.

The trustees have considered the impact of Covid-19 on the Charity and are consider that the current level of reserves £26,716 (2022: £24,092) to be a sufficient level of reserves and that adequate resources continue to be available to fund the activities of the charity for the foreseeable future.

Plans for the future

The key plans for the 2023/24 season are as follows:

- The League will continue to run leagues, cup competitions to offer organised football to as many girls as possible, including the re-establishment of a central venue for festivals for U7 age group.
- The League will further develop, implement and promote initiatives to support refereeing, utilising the restricted donation wherever possible, including providing match day mentors, referee kit and equipment, and pro-actively supporting courses for new referees.

Structure, governance and management

The Charity is a charitable incorporated organisation, registered on 15 June 2015, registered number 1162213, and was formally constituted on 22 June 2015. At a Special General Meeting on 25 April 2017, the members voted for the Charity to be known as the Berkshire County Girls Football League.

Structure

The Charity has three ex officio trustees and up to three elected trustees. The trustees meet on three or four occasions during the year to discuss charity-specific matters. The main activities of the Charity are managed through the Management Committee of the Berkshire County Girls Football League.

Membership of the charity

All football clubs that have been elected to membership of the Berkshire County Girls Football League automatically become the members of the Charity unless they elect to opt out. Clubs, which cease to be members of the League, will also cease to be members of the Charity.

Management Committee of the Berkshire County Girls Football League

The principal activities of the Charity are the competitions organised by the Berkshire County Girls Football League. The League management committee meets regularly throughout the season and holds meetings of team managers/coaches up to three times each season. The members of the management committee are appointed at the annual general meeting of the Berkshire County Girls Football League, with additional appointments made by the Committee to fill vacancies during the year.

All trustees give their time voluntarily and receive no benefit from the Charity.

Appointment of trustees

Ex officio charity trustees

The elected Chairman, Secretary and Treasurer of the Berkshire County Girls Football League are automatically (by virtue of holding that office) a charity trustee.

Elected charity trustees

Up to three elected trustees are appointed by a vote at the annual general meeting of the members of the Charity and serve for a period of up to three years. At each annual general meeting one third of the elected charity trustees retire from office. The trustees may fill any vacancies that arise, but any trustees so appointed shall retire at the conclusion of the annual general meeting next following the date of his appointment. There can be a maximum of one elected trustee from any member club.

Related parties and relationships with other organisations

The Berkshire County Girls Football League is affiliated to the Berks & Bucks Football Association.

Statement of responsibilities of the trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice 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 charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that neither an audit under section 144(2), nor an independent examination under section 145, of the Charities Act 2011 (the 2011 Act) is required for this financial year.

The trustees' annual report has been approved by the trustees on 20 December 2023 and signed on their behalf by



Carol John
Chair

**Berkshire County Girls Football League
Statement of Financial Activities**

For the year ended 31 May 2023

		2023		2022			
	Note	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Income from:							
Donations and legacies	2	-	832	832	-	134	134
Charitable activities							
League and cup competitions	3	18,700	-	18,700	22,349	-	22,349
Activities to increase participation	3	-	-	-	1,995	-	1,995
Investments	5	12	-	12	-	-	-
Total income		18,712	832	19,544	24,344	134	24,478
Expenditure on:							
Charitable activities							
League and cup competitions	5	14,968	-	14,968	14,075	-	14,075
Activities to raise standards	5	1,120	832	1,952	10	134	144
Activities to increase participation	5	-	-	-	2,022	-	2,022
Total expenditure		16,088	832	16,920	16,107	134	16,241
Net income / (expenditure)		2,624	-	2,624	8,237	-	8,237
Transfers between funds	14	-	-	-	-	-	-
Net movement in funds		2,624	-	2,624	8,237	-	8,237
Reconciliation of funds:							
Total funds brought forward		24,092	-	24,092	15,855	-	15,855
Total funds carried forward		26,716	-	26,716	24,092	-	24,092

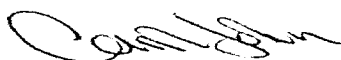
All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 13 to the financial statements.

**Berkshire County Girls Football League
Balance Sheet**

As at 31 May 2023

	Note	Total 2023 £	2022 £
Current assets:			
Debtors	9	55	75
Investments		-	-
Cash at bank and in hand		63,464	51,429
		63,519	51,504
Liabilities:			
Creditors: amounts falling due within one year	10	(36,803)	(27,412)
Net current assets / (liabilities)		26,716	24,092
Total net assets / (liabilities)		26,716	24,092
Funds:	13		
Restricted income funds		-	-
Unrestricted income funds:			
General funds		26,716	24,092
Total unrestricted funds		26,716	24,092
Total charity funds		26,716	24,092

Approved by the trustees on 20th December 2023 and signed on their behalf by



Carol John
Chair



Brian Strange
Treasurer

**Berkshire County Girls Football League
Statement of Cash Flows**

For the year ended 31 May 2023

	Note	2023 £	£	2022 £	£
Cash flows from operating activities					
Net cash provided by operating activities	14		12,023		(4,592)
Cash flows from investing activities:					
Dividends, interest and rents from investments		12		-	
Net cash provided by investing activities			12		-
Change in cash and cash equivalents in the year			12,035		(4,592)
Cash and cash equivalents at the beginning of the year			51,429		52,998
Cash and cash equivalents at the end of the year	15		63,464		48,406

For the year ended 31 May 2023

1 Accounting policies

a) Basis of preparation

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011, and UK Generally Accepted Practice as it applies from 1 January 2015.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

c) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

e) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity 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.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

For the year ended 31 May 2023

1 Accounting policies (continued)

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity

Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However support costs relating to the administration of the Charity are apportioned on the basis of the direct cost of each activity.

Governance costs are the costs associated with the governance arrangements of the Charity. These costs are associated with constitutional and statutory requirements and are also apportioned on the basis of the direct cost of each activity.

2 Income from donations and legacies

	Unrestricted £	Restricted £	2023 total Total £	2022 Total £
Donations	-	-	-	-
Legacies	-	832	832	134
	-	832	832	134

Berkshire County Girls Football League
Notes to the financial statements

For the year ended 31 May 2023

3 Income from charitable activities

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Subscriptions and entry fees	18,680	-	18,680	15,995
Central venue	-	-	-	6,200
Costs recharged and fines	-	-	-	154
Sundry income	20	-	20	-
	<hr/>	<hr/>	<hr/>	<hr/>
Sub-total for League and cup competitions	18,700	-	18,700	22,349
Under 7 and Under 8 Festivals	-	-	-	1,995
	<hr/>	<hr/>	<hr/>	<hr/>
Sub-total for activities to increase participation	-	-	-	1,995
	<hr/>	<hr/>	<hr/>	<hr/>
Total income from charitable activities	18,700	-	18,700	24,344

4 Income from investments

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Interest on cash deposits	12	-	12	-
	<hr/>	<hr/>	<hr/>	<hr/>
	12	-	12	-
	<hr/>	<hr/>	<hr/>	<hr/>

For the year ended 31 May 2023

5 Analysis of expenditure

	Charitable activities			2023 Total £	2022 Total £
	League and cup competitions £	Activities to raise standards £	Activities to increase participation £		
Trophies	10,122	383	-	10,505	8,368
Central Venue	-	-	-	-	3,478
Cup Finals Day	1,628	-	-	1,628	1,320
Coach Development	-	-	-	-	-
Referee Development	-	832	-	832	134
Futsal competitions	-	-	-	-	-
Girls Goalkeeping Days	-	-	-	-	-
Representative Teams	-	-	-	-	-
Under 7 and Under 8 Festivals	-	317	-	317	1,891
	11,751	1,532	-	13,283	15,191
Support costs	2,731	356	-	3,087	986
Governance costs	487	63	-	550	64
Total expenditure 2023	14,968	1,952	-	16,920	16,241
Total expenditure 2022	14,075	144	2,022	16,241	

Of the total expenditure, £16,088 was unrestricted (2022: £16,108) and £832 was restricted (2022: £134).

6 Analysis of governance and support costs

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the three key charitable activities undertaken (see note 6) in the year on the basis of the total direct cost of each activity. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	Governance £	Support costs £	2023 Total £	2022 Total £	Basis of Apportionment
Affiliation & Insurance	-	60	60	60	Support Cost
Bank Charges	-	73	73	33	Support Cost
Computer Equipment	-	875	875	-	Support Cost
League Clothing	-	1,271	1,271	105	Support Cost
Marketing Materials	-	-	-	240	Support Cost
Meeting & Travel Costs	550	539	1,089	357	Purpose of meeting
Printing & Postage	-	-	-	8	Support Cost
Website	-	270	270	246	Support Cost
	550	3,087	3,637	1,049	

Berkshire County Girls Football League
Notes to the financial statements

For the year ended 31 May 2023

7 Related party transactions

There are no related party transactions to disclose for 2023 (2022: none).

8 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

9 Debtors

	Total	
	2023	2022
	£	£
Trade debtors	-	75
Prepayments	55	-
	55	75

10 Creditors: amounts falling due within one year

	Total	
	2023	2022
	£	£
Trade creditors	9,713	-
Other creditors	3,150	2,750
Accruals	338	228
Deferred income	23,602	24,434
	36,803.33	27,412

11 Deferred income

	Brian Wratten Donation	Team Subscript- ions	Total	
			2023	2022
			£	£
Balance at the beginning of the year	24,434	-	24,434	36,558
Amount released to income in the year	(832)	-	(832)	(12,124)
Amount deferred in the year	-	-	-	-
Balance at the end of the year	23,602	-	23,602	24,434

Deferred income

A £25,000 donation was received in March 2017 from the family of Brian Wratten. This has been deferred as it is required to be used for a number of specific purposes in relating to the development of refereeing, which will necessarily take place over a period of time beyond the current financial year.

Berkshire County Girls Football League
Notes to the financial statements

For the year ended 31 May 2023

12 Analysis of group net assets between funds

	General unrestricted £	Designated funds £	Restricted funds £	Total funds £
Cash at bank and in hand	63,464	-	-	63,464
Other net current assets	(36,748)	-	-	(36,748)
Net assets at the end of the year	26,715.50	-	-	26,716

13 Movements in funds

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Referees Restricted Fund	-	832	(832)	-	-
Total restricted funds	-	832	(832)	-	-
General funds	24,092	18,712	(16,088)	-	26,716
Total unrestricted funds	24,092	18,712	(16,088)	-	26,715.50

Purposes of restricted funds

The Referees Restricted Fund relates to expenditure funded from the Brian Wratten donation, which is limited to:- expenditure promoting refereeing and recruiting new referees; supporting the development, ongoing training and mentoring of individual referees; raising the standard of referees and assistant referees; improving the match day experience of referees; improving the retention of referees; and, making awards to recognise individual performance.

14 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2023 £	2022 £
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	2,624	8,237
Interest	(12)	-
Decrease/(increase) in debtors	20	5
Increase in creditors	9,392	(12,834)
Net cash provided by / (used in) operating activities	12,023	(4,592)

Berkshire County Girls Football League
Notes to the financial statements

For the year ended 31 May 2023

15 Analysis of cash and cash equivalents

	At 1 June 2022 £	Cash flows £	Other changes £	At 31 May 2023 £
Cash at bank and in hand	51,429	12,035	-	63,464
Total cash and cash equivalents	51,429	12,035	-	63,464

BERKSHIRE COUNTY GIRLS FOOTBALL LEAGUE

England & Wales - Charity number 1162213

Accounts

Charity number: 1162213

Berkshire County Girls Football League

Report and financial statements

For the year ended 31May 2022

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Berkshire County Girls Football League

Trustees' annual report

For the year ended 31 May 2022

Charity number 1162213

Operational address

58 Pennfields, Ruscombe, Reading, RG10 9BG

Patron: Fran Kirby (Chelsea FC Women & England Women)

Trustees

Ex-Officio Trustees:

Carol John, Chair
Ethan Greene, Secretary
Brian Strange, Treasurer

Elected Trustees:

Heather Wellington (Referee)
John Swallow (Ascot United FC)
Natasha Loughrey (Wokingham & Emmbrook FC) (elected 5th July 2022)

Bankers

HSBC, 186 Broadway, Didcot, Oxfordshire.

Charity Members

The member clubs during the 2021/22 financial year were:

AFC Aldermaston	Laurel Park FC
AFC Henley	Maidenhead Boys & Girls FC
AFC Reading	Maidenhead United
Ascot United	Marlow FC Girls
Ashridge Park FC	Marlow Youth FC
Berks County FC	Penn & Tylers Green
Bracknell Athletic	Pinewood FC
Burnham Junior FC	Purley Jubilee
Caversham AFC	Rotherfield United
Caversham Trends	Sandhurst Town Boys & Girls FC
Cold Ash FC (New)	Shinfield Rangers FC
Didcot Casuals FC	Slough Town FC
Eversley & California FC (New)	Thatcham & Newbury Ladies & Girls FC
Farnham Royal Mavericks	Thatcham Tornadoes FC
Finchampstead FC	Tilehurst Panthers FC
FC Bracknell (New)	Twyford Comets FC
Goring Robins FC	Wargrave Girls FC
Gerrards Cross & Fulmer FC (New)	Wokingham & Emmbrook Youth FC
Hearts of Teddlothian FC (New)	Woodley United
Holyport FC	

Note that a member club which does not enter any teams at the start of a new season shall automatically cease to be a member of the competition and will also thereby cease to be members of the Charity.

Report of the trustees for the year ended 31 May 2022

The trustees present their report and the financial statements for the year ended 31 May 2022.

The reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Charity's constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Purposes and aims

The object of the Charity is to provide or assist in the provision of facilities in the interests of social welfare, for recreation or other leisure time occupation of women and girls in the County of Berkshire and surrounding counties, with the object of improving their conditions of life, in particular, but not exclusively, to promote and organise:-

- leagues, cup competitions and other fixtures;
- activities to raise standards of playing, coaching and refereeing in female football; and
- activities to increase participation and facilitate access to the sport to all females within the community.

The Berkshire County Girls Football League organises:

- League and cup competitions for teams in age groups from Under 9 through to Under 18, and developmental festivals for Under 7 and Under 8 age groups.
- Futsal competitions.
- Managers' meetings with a range of speakers on relevant topics.
- Developmental and training events for coaches and players.

The trustees review the aims, objectives and activities of the Charity each year. This report looks at what the Charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the Charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Charity Patron

The trustees are delighted that Fran Kirby, who currently plays for Chelsea FC Women and the England Women's national team, continued as Patron of the Berkshire County Girls Football League. The trustees consider Fran to be an excellent role model for anyone playing female football, while also demonstrating what can be achieved in the female game. In July 2022 Fran was a key member of the England Lionesses team who won the UEFA Women's Euro 2022 tournament, starting in all six matches and scoring twice.

Grant-making policy

The Charity has a grant-making policy, whereby, grants may be offered consistent with the Charity's aims and objectives. The trustees have determined that it will only be possible to give grants when sufficient funds are available for distribution or specific donations are received to support specific grant payments. The trustees would only make grants where they consider these would be for the public benefit.

Achievements and performance

The Charity's main activities and whom it tries to help are described below. All of its charitable activities relate to the year ended 31 May 2022, and are undertaken to further the Berkshire County Girls Football League's charitable purposes for the public benefit.

Promoting and organising leagues, cup competitions and other fixtures

- After two seasons impacted by the Covid-19 pandemic, the league was once again able to organise league and cup competitions, with two cup finals days taking place at Ascot United FC, including Under 9 finals for the first time.
- This season saw the total number of registered teams increase significantly from 154 to 188.
- At the end of the 2021/22 season the number of registered players totalled 2,463 (2021: 2,047).
- There were 38 member clubs active at the end of the season (2021: 36).

Promoting and organising activities to raise standards of playing, coaching and refereeing in female football

- The Referee of the Season Award went to John Swallow, with the Young Referee of the Season Award going to Lola Pollard, as we continue to support, encourage and retain both new and experienced referees.

Promoting and organising activities to increase participation

- The League again organised festivals for girls in the Under 7 and Under 8 age groups. These were in non-competitive format to give girls new to football an opportunity to play matches in a supportive environment.
- The number of central venue matches increased from a pandemic-hit 50 up to 242 whole game equivalents for the 2021/22 season.

This was the final season of the central venue activity at Kensington Park in Reading, which the League had used since its formation in 2011: the significant rise in the numbers of teams have meant that we have outgrown this venue. The trustees acknowledge the contribution of David Bowcock who, since the 2011/12 season, had organised and operated the League's central venue activity, providing many girls with their first football match experience, as well as providing a supportive environment for new referees to gain confidence.

Beneficiaries of our services

The Charity will continue to benefit girls and women who participate in football. The trustees believe that football is beneficial for both physical and social reasons. A total of 2,463 (2021: 2,047) girls were registered to participate in its competitions in the 2021/22 season (excluding players in the non-competitive formats from Under 7 to Under 8).

Financial review

After two years of disrupted and voided seasons, the League was able to once again run season-long competitions. Following on from the decisions made in the previous seasons, for the 2021/22 season the League member clubs benefitted from not having to pay subscriptions for continuing teams, with deferred subscription income of £11,990, the majority of which related to subscriptions originally paid for the 2019/20 season.

The principal sources of funding for the Charity were the annual subscription fees paid by the League's member clubs and the fees charged to those teams participating in central venue fixtures. Income this year increased significantly to £24,478 (2021: £3,913). After two pandemic-hit seasons, a full season of league and cup fixtures was able to be played, with subscription income totalling £15,770 (2021: £440), which included the £11,990 deferred from 2020/21. There was also a full season of central venue fixtures and festivals, with income of £8,195 (2021: £1,580). Correspondingly, expenditure also increased to £16,241 (2021: £3,165), with the main costs being player and team trophies of £8,368 (2021: £1,222), and central venue fixtures and festivals of £5,369 (2021: £1,359). The Charity generated a surplus for the year of £8,237 (2021: £748). At the end of the 2021/22 financial year, the Charity held reserves of £24,092 (2021: £15,855).

Brian Wratten Restricted Fund

During the 2016/17 financial year, the Charity received a donation of £25,000 from the estate of Brian Wratten, who was a much loved referee and supporter of the league, who sadly passed away in May 2016. The donation has been restricted by the donors to the following purposes associated with refereeing within the Berkshire County Girls Football League:

- to promote refereeing and recruit new referees;
- to support the development, ongoing training and mentoring of individual referees;
- to raise the standard of referees and assistant referees;
- to improve the match day experience of referees;
- to improve the retention of referees, and
- to make awards to recognise individual performance.

The donation has been deferred as it is required to be used for a number of specific purposes in relation to the development of refereeing which will necessarily take place over a period beyond the current financial year.

Principal risks and uncertainties

The principle risks faced by the Charity would include:

- The Charity being unable to attract the volunteers it needs to continue its activities, including organising fixtures, appointing referees and supporting events such as the cup finals days.
- The unavailability of suitable football pitches, due to adverse weather conditions or insufficient supply.
- External factors, such as a pandemic, which prevent the running of organised football activities.
- Having insufficient referees available to officiate its fixtures.
- A reduction in the number of teams participating in the League which make the League competitions unviable, due to insufficient players or migration of teams to other leagues in the surrounding region.

To manage and mitigate these risks the Charity:

- Holds managers meetings up to three times a year to ensure that there is the opportunity for those participating in its competitions to have input into the organisation of the Charity's activities.
- Volunteers for committee roles are encouraged from a wide range of clubs to ensure the management of its activities is representative of its member clubs and continues to meet their needs
- Trustees and other committee members maintain positive relationships with the County FA, other leagues and football-related organisations in the region, with involvement in representative groups whenever possible.
- Works to ensure the availability of training and developmental support for new and existing referees.
- Organises league and cup competitions to ensure teams play at a level appropriate to the development of their players, to ensure girls continue to enjoy playing the game.
- Promotes standards of behaviour across all those involved to make the match day experience as positive as possible, again to ensure that girls continue to enjoy playing the game.

Reserves policy and going concern

The trustees aim to maintain free reserves in unrestricted funds at a level that equates to twelve months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to enable the Charity to meet its liabilities and to minimise the impact on its beneficiaries.

The trustees have considered the impact of Covid-19 on the Charity and are consider that the current level of reserves £24,092 (2021: £15,855) to be a sufficient level of reserves and that adequate resources continue to be available to fund the activities of the charity for the foreseeable future.

Plans for the future

The key plans for the 2022/23 season are as follows:

- The League will continue to run leagues, cup competitions to offer organised football to as many girls as possible.
- The League will further develop, implement and promote initiatives to support refereeing, utilising the restricted donation wherever possible, including providing match day mentors and pro-actively supporting courses for new referees.

Structure, governance and management

The Charity is a charitable incorporated organisation, registered on 15 June 2015, registered number 1162213, and was formally constituted on 22 June 2015. At a Special General Meeting on 25 April 2017, the members voted for the Charity to be known as the Berkshire County Girls Football League.

Structure

The Charity has three ex officio trustees and up to three elected trustees. The trustees meet on three or four occasions during the year to discuss charity-specific matters. The main activities of the Charity are managed through the Management Committee of the Berkshire County Girls Football League.

Membership of the charity

All football clubs that have been elected to membership of the Berkshire County Girls Football League automatically become the members of the Charity unless they elect to opt out. Clubs, which cease to be members of the League, will also cease to be members of the Charity.

Management Committee of the Berkshire County Girls Football League

The principle activities of the Charity are the competitions organised by the Berkshire County Girls Football League. The League management committee meets monthly throughout the season and holds meetings of team managers/coaches up to three times each season. The members of the management committee are appointed at the annual general meeting of the Berkshire County Girls Football League, with additional appointments made by the Committee to fill vacancies during the year.

All trustees give their time voluntarily and receive no benefit from the Charity.

Appointment of trustees

Ex officio charity trustees

The elected Chairman, Secretary and Treasurer of the Berkshire County Girls Football League are automatically (by virtue of holding that office) a charity trustee.

Elected charity trustees

Up to three elected trustees are appointed by a vote at the annual general meeting of the members of the Charity and serve for a period of up to three years. At each annual general meeting one third of the elected charity trustees retire from office. The trustees may fill any vacancies that arise, but any trustees so appointed shall retire at the conclusion of the annual general meeting next following the date of his appointment. There can be a maximum of one elected trustee from any member club.

Related parties and relationships with other organisations

The Berkshire County Girls Football League is affiliated to the Berks & Bucks Football Association.

Statement of responsibilities of the trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice 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 charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that neither an audit under section 144(2), nor an independent examination under section 145, of the Charities Act 2011 (the 2011 Act) is required for this financial year.

The trustees' annual report has been approved by the trustees on 18 October 2022 and signed on their behalf by



Carol John
Chair

**Berkshire County Girls Football League
Statement of Financial Activities**

For the year ended 31 May 2022

		2022			2021		
	Note	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Income from:							
Donations and legacies	2	-	134	134	50	202	252
Charitable activities							
League and cup competitions	3	22,349	-	22,349	1,785	1,456	3,241
Activities to raise standards	3	-	-	-	-	-	-
Activities to increase participation	3	1,995	-	1,995	420	-	420
Other trading activities	4	-	-	-	-	-	-
Investments	5	-	-	-	-	-	-
Other		-	-	-	-	-	-
Total income		24,344	134	24,478	2,255	1,658	3,913
Expenditure on:							
Charitable activities							
League and cup competitions	6	14,075	-	14,075	2,462	-	2,462
Activities to raise standards	6	10	134	144	28	202	230
Activities to increase participation	6	2,022	-	2,022	473	-	473
Total expenditure		16,107	134	16,241	2,963	202	3,165
Net income / (expenditure)		8,237	-	8,237	(708)	1,456	748
Transfers between funds	14	-	-	-	1,456	(1,456)	-
Net movement in funds		8,237	-	8,237	748	-	748
Reconciliation of funds:							
Total funds brought forward		15,855	-	15,855	15,107	-	15,107
Total funds carried forward		24,092	-	24,092	15,855	-	15,855

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 14 to the financial statements.

**Berkshire County Girls Football League
Balance Sheet**

As at 31 May 2022

	Note	Total	
		2022	2021
		£	£
Current assets:			
Debtors	10	75	80
Investments		-	-
Cash at bank and in hand		51,429	56,021
		51,504	56,101
Liabilities:			
Creditors: amounts falling due within one year	11	(27,412)	(40,246)
		24,092	15,855
Net current assets / (liabilities)			
		24,092	15,855
Total net assets / (liabilities)			
		24,092	15,855
Funds:			
Restricted income funds	14	-	-
Unrestricted income funds:			
General funds		24,092	15,855
Total unrestricted funds		24,092	15,855
Total charity funds		24,092	15,855

Approved by the trustees on 18th October 2022 and signed on their behalf by



Carol John
Chair



Brian Strange
Treasurer

**Berkshire County Girls Football League
Statement of Cash Flows**

For the year ended 31 May 2022

	Note	2022 £	£	2021 £	£
Cash flows from operating activities					
Net cash provided by operating activities	15	(4,592)			748
Cash flows from investing activities:					
Dividends, interest and rents from investments		-		-	
Net cash provided by investing activities			-		-
Change in cash and cash equivalents in the year		(4,592)			748
Cash and cash equivalents at the beginning of the year		56,021			52,998
Cash and cash equivalents at the end of the year	16	51,429			53,746

For the year ended 31 May 2022

1 Accounting policies

a) Basis of preparation

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011, and UK Generally Accepted Practice as it applies from 1 January 2015.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

c) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

e) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity 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.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

Berkshire County Girls Football League
Notes to the financial statements

For the year ended 31 May 2022

1 Accounting policies (continued)

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity

Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However support costs relating to the administration of the Charity are apportioned on the basis of the direct cost of each activity.

Governance costs are the costs associated with the governance arrangements of the Charity. These costs are associated with constitutional and statutory requirements and are also apportioned on the basis of the direct cost of each activity.

2 Income from donations and legacies

	Unrestricted £	Restricted £	2022 total Total £	2021 Total £
Donations	-	-	-	50
Legacies	-	134	134	202
	-	134	134	252

Berkshire County Girls Football League
Notes to the financial statements

For the year ended 31 May 2022

3 Income from charitable activities

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Subscriptions and entry fees	15,995	-	15,995	575
Central venue	6,200	-	6,200	1,160
Costs recharged and fines	154	-	154	-
Grants	-	-	-	1,456
Sundry income	-	-	-	50
Sub-total for League and cup competitions	<u>22,349</u>	<u>-</u>	<u>22,349</u>	<u>3,241</u>
Futsal competitions	-	-	-	-
Goalkeeping Days	-	-	-	-
Sub-total for activities to raise standards	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Under 7 and Under 8 Festivals	<u>1,995</u>	<u>-</u>	<u>1,995</u>	<u>420</u>
Sub-total for activities to increase participation	<u>1,995</u>	<u>-</u>	<u>1,995</u>	<u>420</u>
Total income from charitable activities	<u><u>24,344</u></u>	<u><u>-</u></u>	<u><u>24,344</u></u>	<u><u>3,661</u></u>

4 Income from other trading activities

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Cup Finals Day	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

5 Income from investments

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Interest on cash deposits	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

Berkshire County Girls Football League
Notes to the financial statements

For the year ended 31 May 2022

6 Analysis of expenditure

	Charitable activities			2022 Total £	2021 Total £
	League and cup competitions £	Activities to raise standards £	Activities to increase participation £		
Trophies	8,368	-	-	8,368	1,222
Central Venue	3,478	-	-	3,478	943
Cup Finals Day	1,320	-	-	1,320	-
Coach Development	-	-	-	-	-
Referee Development	-	134	-	134	202
Futsal competitions	-	-	-	-	-
Girls Goalkeeping Days	-	-	-	-	-
Representative Teams	-	-	-	-	-
Under 7 and Under 8 Festivals	-	-	1,891	1,891	416
	13,166	134	1,891	15,191	2,783
Support costs	854	9	123	986	372
Governance costs	55	1	8	64	10
Total expenditure 2022	14,075	144	2,022	16,241	3,165
Total expenditure 2021	2,462	230	473	3,165	

Of the total expenditure, £16,108 was unrestricted (2021: £2,963) and £134 was restricted (2021: £202).

7 Analysis of governance and support costs

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the three key charitable activities undertaken (see note 6) in the year on the basis of the total direct cost of each activity. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	Governance £	Support £	2022 Total £	2021 Total £	Basis of Apportionment
Affiliation & Insurance	-	60	60	56	Support Cost
Bank Charges	-	33	33	-	Support Cost
League Clothing	-	105	105	-	Support Cost
Marketing Materials	-	240	240	-	Support Cost
Meeting Costs	64	293	357	115	Purpose of meeting
Printing & Postage	-	8	8	8	Support Cost
Website	-	246	246	203	Support Cost
	64	985	1,049	382	

Berkshire County Girls Football League
Notes to the financial statements

For the year ended 31 May 2022

8 Related party transactions

There are no related party transactions to disclose for 2022 (2021: none).

9 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10 Debtors

	Total	
	2022	2021
	£	£
Trade debtors	75	80
	75	80

11 Creditors: amounts falling due within one year

	Total	
	2022	2021
	£	£
Trade creditors	-	108
Other creditors	2,750	2,500
Accruals	228	1,080
Deferred income	24,434	36,558
	27,412	40,246

12 Deferred income

	Brian Wratten Donation	Team Subscrip- tions	Total	
			2022	2021
			£	£
Balance at the beginning of the year	24,568	11,990	36,558	35,086
Amount released to income in the year	(134)	(11,990)	(12,124)	(10,518)
Amount deferred in the year	-	-	-	11,990
Balance at the end of the year	24,434	-	24,434	36,558

Deferred income

A £25,000 donation was received in March 2017 from the family of Brian Wratten. This has been deferred as it is required to be used for a number of specific purposes in relating to the development of refereeing, which will necessarily take place over a period of time beyond the current financial year.

Following the voiding of all regular League competitions for the 2020/21 Season due to Covid-19 lockdowns, the League Management Committee agreed to defer to all team subscriptions for continuing teams to the 2021/22 Season.

Berkshire County Girls Football League
Notes to the financial statements

For the year ended 31 May 2022

13 Analysis of group net assets between funds

	General unrestricted £	Designated funds £	Restricted funds £	Total funds £
Cash at bank and in hand	51,429	-	-	51,429
Other net current assets	(27,337)	-	-	(27,337)
Net assets at the end of the year	24,092	-	-	24,092

14 Movements in funds

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Referees Restricted Fund	-	134	(134)	-	-
Total restricted funds	-	134	(134)	-	-
General funds	15,855	24,344	(16,107)	-	24,092
Total unrestricted funds	15,855	24,344	(16,107)	-	24,092

Purposes of restricted funds

The Referees Restricted Fund relates to expenditure funded from the Brian Wratten donation, which is limited to:- expenditure promoting refereeing and recruiting new referees; supporting the development, ongoing training and mentoring of individual referees; raising the standard of referees and assistant referees; improving the match day experience of referees; improving the retention of referees; and, making awards to recognise individual performance.

15 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2022 £	2021 £
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	8,237	748
Interest	-	-
Decrease/(increase) in debtors	5	-
Increase in creditors	(12,834)	-
Net cash provided by / (used in) operating activities	(4,592)	748

Berkshire County Girls Football League
Notes to the financial statements

For the year ended 31 May 2022

16 Analysis of cash and cash equivalents

	At 1 June 2021 £	Cash flows £	Other changes £	At 31 May 2022 £
Cash at bank and in hand	56,021	(4,592)	-	51,429
Total cash and cash equivalents	56,021	(4,592)	-	51,429

BERKSHIRE COUNTY GIRLS FOOTBALL LEAGUE

England & Wales - Charity number 1162213

Accounts

Charity number: 1162213

Berkshire County Girls Football League

Report and financial statements

For the year ended 31May 2021

Berkshire Girls Football Charity

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For the year ended 31 May 2021

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Berkshire County Girls Football League

Trustees' annual report

For the year ended 31 May 2021

Charity number 1162213

Operational address

58 Pennfields, Ruscombe, Reading, RG10 9BG

Patron: Fran Kirby (Chelsea FC Women & England Women)

Trustees

Ex-Officio Trustees:

Carol John, Chair
Ethan Greene, Secretary
Brian Strange, Treasurer

Elected Trustees:

Heather Wellington (Referee)
David Bowcock
John Swallow (Ascot United FC) (elected 8th July 2021)

Bankers

HSBC, 186 Broadway, Didcot, Oxfordshire.

Charity Members

The member clubs during the 2020/21 financial year were:

AFC Aldermaston	Maidenhead United
AFC Henley (New)	Marlow FC Girls
AFC Reading	Marlow Youth FC
Ascot United	Penn & Tylers Green
Ashridge Park FC	Pinewood FC
Berks County FC	Purley Jubilee
Bracknell Athletic	<i>Rotherfield United*</i>
Burnham Junior FC	Sandhurst Town Boys & Girls FC
Caversham AFC	Shinfield Rangers FC
Caversham Trends	Slough Town FC
Childrey FC (New)	Thatcham & Newbury Ladies & Girls FC
Didcot Casuals FC	Thatcham Tornadoes FC
Farnham Royal Mavericks	Tilehurst Panthers FC
Finchampstead FC	Twyford Comets FC
Goring Robins FC	Wargrave Girls FC
Holyport FC (New)	Winnersh Rangers FC
Laurel Park FC	Wokingham & Emmbrook Youth FC
Maidenhead Boys & Girls FC	Woodley United

** No active team in 2020/21 season, re-entered for 2021/22 Season.*

Note that a member club which does not enter any teams at the start of a new season shall automatically cease to be a member of the competition and will also thereby cease to be members of the Charity.

Report of the trustees for the year ended 31 May 2021

The trustees present their report and the financial statements for the year ended 31 May 2021.

The reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Charity's constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Purposes and aims

The object of the Charity is to provide or assist in the provision of facilities in the interests of social welfare, for recreation or other leisure time occupation of women and girls in the County of Berkshire and surrounding counties, with the object of improving their conditions of life, in particular, but not exclusively, to promote and organise:-

- leagues, cup competitions and other fixtures;
- activities to raise standards of playing, coaching and refereeing in female football; and
- activities to increase participation and facilitate access to the sport to all females within the community.

The Berkshire County Girls Football League organises:

- League and cup competitions for teams in age groups from Under 9 through to Under 16, and developmental festivals for Under 7 and Under 8 age groups.
- Futsal competitions.
- Managers' meetings with a range of speakers on relevant topics.
- Developmental and training events for coaches and players.

The trustees review the aims, objectives and activities of the Charity each year. This report looks at what the Charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the Charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Charity Patron

The trustees are delighted that Fran Kirby, who currently plays for Chelsea FC Women and the England Women's national team, continued as Patron of the Berkshire County Girls Football League. The trustees consider Fran to be an excellent role model for anyone playing female football, while also demonstrating what can be achieved in the female game. Fran was PFA and FWA Player of the Year 2020/21 and also named in the PFA 2020/21 Team of the Year and in the 2020/21 UEFA Champions League squad of the season.

Grant-making policy

The Charity has a grant-making policy, whereby, grants may be offered consistent with the Charity's aims and objectives. The trustees have determined that it will only be possible to give grants when sufficient funds are available for distribution or specific donations are received to support specific grant payments. The trustees would only make grants where they consider these would be for the public benefit.

Achievements and performance

The Charity's main activities and whom it tries to help are described below. All of its charitable activities relate to 2020/21 and are undertaken to further the Berkshire County Girls Football League's charitable purposes for the public benefit.

Promoting and organising leagues, cup competitions and other fixtures

- This season's league and cup competitions were curtailed due to the impact of Covid-19. However, following the restart of the season in April 2021 and May 2021 a highly successful mini-league competition was held for the Under 12 to Under 16 age groups.
- This season saw the total number of registered teams increase from 153 to 154.
- At the end of the 2020/21 season the number of registered players totalled 2,047 (2019: 1,930).
- There were 36 member clubs at the end of the season, with a number of non-active clubs being removed from membership (2020: 48).

Promoting and organising activities to raise standards of playing, coaching and refereeing in female football

- The interrupted season meant there were no Referee and Young Referee of the Season Awards, but a Special Recognition Award was made to Dick Sawdon Smith for his contribution to refereeing in the League.

Promoting and organising activities to increase participation

- The League again organised festivals for girls in the Under 7 and Under 8 age groups. These were in non-competitive format to give girls new to football an opportunity to play matches in a supportive environment.
- The number of central venue matches fell from 163 to only 50 whole game equivalents as games were only possible on five Saturdays due to Covid-19 restrictions, which also meant that and no central venue games could be played after December 2020.

Beneficiaries of our services

The Charity will continue to benefit girls and women who participate in football. The trustees believe that football is beneficial for both physical and social reasons. A total of 2,047 (2020:1,930) registered girls participated in its competitions by the end of the 2020/21 season (excluding players in the non-competitive formats from Under 7 to Under 8).

Financial review

The activities of the Charity in the year were again impacted significantly by the Covid-19 pandemic, which resulted in all grassroots football being suspended in November 2020 and again from January to March 2021. The Leagues' Management Committee again agreed to void the season, which had commenced in September 2020. However, from April to May 2021 a highly successful mini-league competition was held for the Under 12 to Under 16 age groups, with friendly group fixtures arranged for the Under 10 and 11 age groups. The Committee also agreed, due to the incomplete season, and to financially support the continuing member clubs, to defer subscription income of £11,990 (2020: £8,860).

The principle sources of funding for the Charity are the annual subscription fees paid by the League's member clubs, the fees charged to those teams participating in central venue fixtures, and the income from the annual futsal event. Income this year was impacted by the deferral of subscription income and the loss of income from both central venue activity and from there being no futsal competition, down by £10,600 in total. Correspondingly, expenditure decreased by £9,200, primarily due to the same factors. The Charity was, however, still able to generate a surplus for the year of £748 (2020: £2,148), but only due to the balance of the Futsal grant of £1,456 being recognised as income. At the end of the 2020/21 financial year, the Charity held reserves of £15,855 (2020: £15,107).

Brian Wratten Restricted Fund

During the 2016/17 financial year, the Charity received a donation of £25,000 from the estate of Brian Wratten, who was a much loved referee and supporter of the league, who sadly passed away in May 2016.

The donation has been restricted by the donors to the following purposes associated with refereeing within the Berkshire County Girls Football League:

- to promote refereeing and recruit new referees;
- to support the development, ongoing training and mentoring of individual referees;
- to raise the standard of referees and assistant referees;
- to improve the match day experience of referees;
- to improve the retention of referees, and
- to make awards to recognise individual performance.

The donation has been deferred as it is required to be used for a number of specific purposes in relation to the development of refereeing which will necessarily take place over a period beyond the current financial year.

Principal risks and uncertainties

The principle risks faced by the Charity would include:

- The Charity being unable to attract the volunteers it needs to continue its activities, including its Central Venue fixtures, Age Group Managers and supporting events such as Cup Finals days.
- Adverse weather conditions or other external factors, such as the unavailability of a suitable venue, which prevent the running of its Central Venue fixtures.
- A reduction in the number of teams participating in the League due to insufficient players or migration to other leagues in the surrounding region.

To manage and mitigate these risks the Charity:

- Holds managers meetings at least three times a year to ensure that there is the opportunity for those participating in its competitions to have input into the organisation of the Charity's activities.
- Volunteers for committee roles are encouraged from a wide range of clubs to ensure the management of its activities is representative of its member clubs and continues to meet their needs.
- A prudent annual budget is set which allows for factors such as adverse weather conditions on a number of weekends in budgeting for its central venue income

The Covid-19 pandemic has brought an additional risk to the continuation of the activities of the Charity, which would not have been previously anticipated. However, while the Charity has sufficient resources to continue, suspensions of football activity may have an impact on the numbers of players and volunteers who continue to participate, and therefore will impact on the numbers of sustainable teams. The priority would always be the health and wellbeing of all those involved in girls and other grassroots football and their families, and the trustees aim to ensure that the Charity's activities would always be in accordance with FA and Government requirements in order to achieve this.

Reserves policy and going concern

The trustees aim to maintain free reserves in unrestricted funds at a level that equates to twelve months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to enable the Charity to meet its liabilities and to minimise the impact on its beneficiaries.

The trustees have considered the impact of Covid-19 on the Charity and are consider that the current level of reserves £15,855 (2020: £15,107) to be a sufficient level of reserves and that adequate resources continue to be available to fund the activities of the charity for the foreseeable future.

Plans for the future

The key plans for the 2021/22 season, which will again be impacted by uncertainties around the Covid-19 pandemic, are as follows:

- The Berkshire County Girls Football League will continue to run leagues, cup competitions and festivals to offer organised football to as many girls as possible.
- To League will further develop, implement and promote initiatives to support refereeing, utilising the restricted donation.

Activities that are likely to be impacted, suspended or cancelled due to Covid-19 may include:

- Girls' goalkeeping days

- Coach development sessions.
- Representative team fixtures.
- Cup competitions and the running of cup finals days.

Structure, governance and management

The Charity is a charitable incorporated organisation, registered on 15 June 2015, registered number 1162213, and was formally constituted on 22 June 2015. At a Special General Meeting on 25 April 2017, the members voted for the Charity to be known as the Berkshire County Girls Football League.

Structure

The Charity has three ex officio trustees and up to three elected trustees. The trustees meet on three or four occasions during the year to discuss charity-specific matters. The main activities of the Charity are managed through the Management Committee of the Berkshire County Girls Football League.

Membership of the charity

All football clubs that have been elected to membership of the Berkshire County Girls Football League automatically become the members of the Charity unless they elect to opt out. Clubs, which cease to be members of the League, will also cease to be members of the Charity.

Management Committee of the Berkshire County Girls Football League

The principle activities of the Charity are the competitions organised by the Berkshire County Girls Football League. The League management committee meets monthly throughout the season and holds meetings of team managers/coaches up to four times each season. The members of the management committee are appointed at the annual general meeting of the Berkshire County Girls Football League, with additional appointments made by the Committee to fill vacancies during the year.

All trustees give their time voluntarily and receive no benefits from the Charity.

Appointment of trustees

Ex officio charity trustees

The elected Chairman, Secretary and Treasurer of the Berkshire County Girls Football League are automatically (by virtue of holding that office) a charity trustee.

Elected charity trustees

Up to three elected trustees are appointed by a vote at the annual general meeting of the members of the Charity and serve for a period of up to three years. At each annual general meeting one third of the elected charity trustees retire from office. The trustees may fill any vacancies that arise, but any trustees so appointed shall retire at the conclusion of the annual general meeting next following the date of his appointment. There can be a maximum of one elected trustee from any member club.

Related parties and relationships with other organisations

The Berkshire County Girls Football League is an FA Charter Standard League and is affiliated to the Berks & Bucks Football Association.

Statement of responsibilities of the trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice 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 charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that neither an audit under section 144(2), nor an independent examination under section 145, of the Charities Act 2011 (the 2011 Act) is required for this financial year.

The trustees' annual report has been approved by the trustees on 24 November 2020 and signed on their behalf by



Carol John
Chair

Berkshire County Girls Football League
Statement of Financial Activities

For the year ended 31 May 2021

		Unrestricted	Restricted	2021 Total	Unrestricted	Restricted	2020 Total
	Note	£	£	£	£	£	£
Income from:							
Donations and legacies	2	50	202	252	-	135	135
Charitable activities							
League and cup competitions	3	1,785	1,456	3,241	8,605	-	8,605
Activities to raise standards	3	-	-	-	4,510	104	4,614
Activities to increase participation	3	420	-	420	1,155	-	1,155
Other trading activities	4	-	-	-	-	-	-
Investments	5	-	-	-	4	-	4
Other		-	-	-	-	-	-
Total income		2,255	1,658	3,913	14,274	239	14,513
Expenditure on:							
Charitable activities							
League and cup competitions	6	2,462	-	2,462	4,311	-	4,311
Activities to raise standards	6	28	202	230	6,693	239	6,932
Activities to increase participation	6	473	-	473	1,122	-	1,122
Total expenditure		2,963	202	3,165	12,126	239	12,365
Net income / (expenditure)		(708)	1,456	748	2,148	-	2,148
Transfers between funds	14	1,456	(1,456)	-	-	-	-
Net movement in funds		748	-	748	2,148	-	2,148
Reconciliation of funds:							
Total funds brought forward		15,107	-	15,107	12,959	-	12,959
Total funds carried forward		15,855	-	15,855	15,107	-	15,107

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 14 to the financial statements.

**Berkshire County Girls Football League
Balance Sheet**

As at 31 May 2021

	Note	Total 2021 £	2020 £
Current assets:			
Debtors	10	80	160
Investments		-	-
Cash at bank and in hand		56,021	52,998
		56,101	53,158
Liabilities:			
Creditors: amounts falling due within one year	11	(40,246)	(38,051)
Net current assets / (liabilities)		15,855	15,107
Total net assets / (liabilities)		15,855	15,107
Funds:			
Restricted income funds	14	-	-
Unrestricted income funds:			
General funds		15,855	15,107
Total unrestricted funds		15,855	15,107
Total charity funds		15,855	15,107

Approved by the trustees on 23rd December 2021 and signed on their behalf by



Carol John
Chair



Brian Strange
Treasurer

**Berkshire County Girls Football League
Statement of Cash Flows**

For the year ended 31 May 2021

	Note	2021 £	£	2020 £	£
Cash flows from operating activities					
Net cash provided by operating activities	15		3,023		11,786
Cash flows from investing activities:					
Dividends, interest and rents from investments		-		4	
Net cash provided by investing activities			-		4
Change in cash and cash equivalents in the year			3,023		11,790
Cash and cash equivalents at the beginning of the year			52,998		52,998
Cash and cash equivalents at the end of the year	16		56,021		64,788

For the year ended 31 May 2021

1 Accounting policies

a) Basis of preparation

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011, and UK Generally Accepted Practice as it applies from 1 January 2015.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

c) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

e) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity 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.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

For the year ended 31 May 2021

1 Accounting policies (continued)

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity

Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However support costs relating to the administration of the Charity are apportioned on the basis of the direct cost of each activity.

Governance costs are the costs associated with the governance arrangements of the Charity. These costs are associated with constitutional and statutory requirements and are also apportioned on the basis of the direct cost of each activity.

2 Income from donations and legacies

	Unrestricted £	Restricted £	2021 total Total £	2020 Total £
Donations	50	-	50	-
Legacies	-	202	202	50
	50	202	252	50

Berkshire County Girls Football League
Notes to the financial statements

For the year ended 31 May 2021

3 Income from charitable activities

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Subscriptions and entry fees	575	-	575	3,525
Central venue	1,160	-	1,160	4,380
Grants	-	1,456	1,456	700
Sundry income	50	-	50	700
Sub-total for League and cup competitions	1,785	1,456	3,241	9,305
Futsal competitions	-	-	-	4,334
Goalkeeping Days	-	-	-	280
Sub-total for activities to raise standards	-	-	-	4,614
Under 7 and Under 8 Festivals	420	-	420	1,155
Sub-total for activities to increase participation	420	-	420	1,155
Total income from charitable activities	2,205	1,456	3,661	15,074

Restricted grant income of £1,456, related to the balance of a Futsal grant from The FA deferred from 2014/15, which has been recognised as income.

4 Income from other trading activities

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Cup Finals Day	-	-	-	-
	-	-	-	-

5 Income from investments

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Interest on cash deposits	-	-	-	4
	-	-	-	4

For the year ended 31 May 2021

6 Analysis of expenditure

	Charitable activities			2021 Total £	2020 Total £
	League and cup competitions £	Activities to raise standards £	Activities to increase participation £		
Trophies	1,222	-	-	1,222	1,386
Central Venue	943	-	-	943	2,471
Cup Finals Day	-	-	-	-	100
Coach Development	-	-	-	-	120
Referee Development	-	202	-	202	135
Futsal competitions	-	-	-	-	5,314
Girls Goalkeeping Days	-	-	-	-	230
Representative Teams	-	-	-	-	565
Under 7 and Under 8 Festivals	-	-	416	416	1,030
	2,165	202	416	2,783	11,351
Support costs	289	27	56	372	994
Governance costs	8	1	1	10	20
Total expenditure 2021	2,462	230	473	3,165	12,365
Total expenditure 2020	4,311	6,932	1,122	12,365	

Of the total expenditure, £2,963 was unrestricted (2020: £12,126) and £202 was restricted (2020: £239).

7 Analysis of governance and support costs

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the three key charitable activities undertaken (see note 6) in the year on the basis of the total direct cost of each activity. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	Governance £	Support £	2021 Total £	2020 Total £	Basis of Apportionment
Affiliation & Insurance	-	56	56	54	Support Cost
League Clothing	-	-	-	530	Support Cost
Meeting Costs	10	105	115	271	Purpose of meeting
Printing & Postage	-	8	8	30	Support Cost
Website	-	203	203	129	Support Cost
	10	372	382	1,014	

Berkshire County Girls Football League
Notes to the financial statements

For the year ended 31 May 2021

8 Related party transactions

There are no related party transactions to disclose for 2021 (2020: none).

9 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10 Debtors

	Total	
	2021	2020
	£	£
Trade debtors	80	160
	80	160

11 Creditors: amounts falling due within one year

	Total	
	2021	2020
	£	£
Trade creditors	108	-
Other creditors	2,500	2,400
Accruals	1,080	565
Deferred income	36,558	35,086
	40,246	38,051

12 Deferred income

	Brian Wratten Donation	FA Futsal Grant	Team Subscript- ions	Total	
				2021	2020
				£	£
Balance at the beginning of the year	24,770	1,456	8,860	35,086	26,606
Amount released to income in the year	(202)	(1,456)	(8,860)	(10,518)	(223)
Amount deferred in the year	-	-	11,990	11,990	130
Balance at the end of the year	24,568	-	11,990	36,558	26,513

Deferred income

A £25,000 donation was received in March 2017 from the family of Brian Wratten. This has been deferred as it is required to be used for a number of specific purposes in relating to the development of refereeing, which will necessarily take place over a period of time beyond the current financial year.

A £2,630 grant from the FA for Futsal was originally received in January 2015. The income from this grant was previously only recognised when related expenditure was incurred. However, the remaining balance of £1,456 was transferred to general funds at the end of the financial year.

Following the voiding of all regular League competitions for the 2020/21 Season due to Covid-19 lockdowns, the League Management Committee agreed to defer to all team subscriptions for continuing teams.

Berkshire County Girls Football League
Notes to the financial statements

For the year ended 31 May 2021

13 Analysis of group net assets between funds

	General unrestricted £	Designated funds £	Restricted funds £	Total funds £
Cash at bank and in hand	56,021	-	-	56,021
Other net current assets	(40,166)	-	-	(40,166)
Net assets at the end of the year	15,855	-	-	15,855

14 Movements in funds

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
FA Futsal Grant	-	1,456	-	(1,456)	-
Referees Restricted Fund	-	202	(202)	-	-
Total restricted funds	-	1,658	(202)	(1,456)	-
General funds	15,107	2,255	(2,963)	1,456	15,855
Total unrestricted funds	15,107	2,255	(2,963)	1,456	15,855

Purposes of restricted funds

The FA Futsal Grant was initially for a project in January 2015, with restrictions placed on the type of expenditure which could be funded, which included the purchase of equipment and for the training of referees and coaches. The remaining balance was transferred to general funds at the end of the financial year.

The Referees Restricted Fund relates to expenditure funded from the Brian Wratten donation, which is limited to:- expenditure promoting refereeing and recruiting new referees; supporting the development, ongoing training and mentoring of individual referees; raising the standard of referees and assistant referees; improving the match day experience of referees; improving the retention of referees; and, making awards to recognise individual performance.

15 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2021 £	2020 £
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	748	2,148
Interest	-	(4)
Decrease/(increase) in debtors	80	422
Increase in creditors	2,195	9,220
Net cash provided by / (used in) operating activities	3,023	11,786

Berkshire County Girls Football League
Notes to the financial statements

For the year ended 31 May 2021

16 Analysis of cash and cash equivalents

	At 1 June 2020 £	Cash flows £	Other changes £	At 31 May 2021 £
Cash at bank and in hand	52,998	3,023	-	56,021
Total cash and cash equivalents	52,998	3,023	-	56,021