

Charity number: 1162213

Berkshire County Girls Football League

Report and financial statements

For the year ended 31May 2021

Berkshire Girls Football Charity

Contents

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 Trents | 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

| | | | | 2021 | | | 2020 |
|--------------------------------------|------|-------------------|-----------------|--------------------|-------------------|-----------------|--------------------|
| | Note | Unrestricted £ | Restricted £ | Total £ | Unrestricted £ | Restricted £ | Total £ |
| 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: | 14 | | |
| Restricted income funds | | - | - |
| 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 | |

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.

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 |