

Charity number: 1162213

Berkshire County Girls Football League

Report and financial statements

For the year ended 31May 2022

Berkshire Girls Football Charity

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For the year ended 31 May 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 Trents	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)
Net current assets / (liabilities)		24,092	15,855
Total net assets / (liabilities)		24,092	15,855
Funds:	14		
Restricted income funds		-	-
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	22,349	-	22,349	3,241
Futsal competitions	-	-	-	-
Goalkeeping Days	-	-	-	-
Sub-total for activities to raise standards	-	-	-	-
Under 7 and Under 8 Festivals	1,995	-	1,995	420
Sub-total for activities to increase participation	1,995	-	1,995	420
Total income from charitable activities	24,344	-	24,344	3,661

4 Income from other trading activities

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Cup Finals Day	-	-	-	-
	-	-	-	-

5 Income from investments

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Interest on cash deposits	-	-	-	-
	-	-	-	-

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
	<u>75</u>	<u>80</u>

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
	<u>27,412</u>	<u>40,246</u>

12 Deferred income

	Brian Wratten Donation	Team Subscript- ions	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	<u>24,434</u>	<u>-</u>	<u>24,434</u>	<u>36,558</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.

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