

**Broadstone Football Club**

**Charity Number      1169749**

**Annual Accounts  
For the year ended 31 May 2021**

**NEWTON MAGNUS  
Chartered Certified Accountants**

Arrowsmith Court  
Station Approach  
Broadstone  
Dorset  
BH18 8AT

## **Broadstone Football Club**

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## **Broadstone Football Club**

### **Reference and Administrative Details**

<b>Governing Instrument</b>	Club Constitution
<b>Charity Registration Number</b>	1169749
<b>Trustees at the date of this report</b>	Mr C Ayres Mr A Kenway Mr M Galton Mr W Hawes
<b>Principal Address</b>	Plainfield Farm Lower Blandford Rd Broadstone Dorset BH18 8NZ
<b>Bankers</b>	Barclays Bank 2-6 High Street Salisbury SP1 2NP
<b>Independent Examiner</b>	I Johnston FCCA Newton Magnus Chartered Certified Accountants & Registered Auditors Arrowsmith Court Station Approach Broadstone Dorset BH18 8AT

## **Broadstone Football Club**

### **Trustees' Report**

The Trustees present their report and accounts for the year ended 31 May 2021. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and 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. The report takes account of the requirement for Trustees to report annually on public benefit and the Trustees have had regard to the Charity Commission's guidance on public benefit.

### **Structure, Governance and Management**

Broadstone Football Club ("the Charity") is a Charitable Incorporated Organisation (CIO), number 1169749, governed by the Club Constitution established on 18 October 2016. The principal address of the charity is Plainfield Farm, Lower Blandford Road, Broadstone, Dorset, BH18 8NZ.

Trustees are appointed at the AGM. Induction of Trustees is overseen by the Chairman.

The Trustees who served during the year were as follows:

Mr C. Ayres  
Mr A. Kenway  
Mr M. Galton  
Mr W. Hawes

The Charity is affiliated to the Dorset County Football Association Limited. As a 'Football Association Charter Standard Development Club', the Charity will at all times operate within the guidelines published and amended from time to time by the Football Association. The Charity is committed to maintaining this status which is awarded to all football clubs that are well run, sustainable and make child protection, quality coaching, and safety paramount.

The Charity has the following policies in place, which are reviewed and updated on a regular basis:

- Club welfare and safeguarding children policy
- Training policy
- Equality policy
- Internet, media and communication policy
- COVID 19 policy

The management and control of the Charity shall be by the General Committee which consists of the Chairman, Club Secretary, two Treasurers, Club Welfare Officer, Senior Team Representative and six General Committee Members.

The committee members during the year were as follows:

Chairman	Scott Tait
Club Secretary	Adam Farmer
Treasurer	Neil Johnstone
Treasurer	Pippa Daniels
Club Welfare Officer	Jo Farmer
Senior Team Secretary	Sam Hawes
Kit Officer	Andy Holland
Kit Officer	Scott Johnson
Fixtures and Referee Allocations Officer	Sam Hawes
Committee Member	Wayne Hole
Committee Member	Chris Ayres
Committee Member	Mark Portelli

The committee meet each month to discuss the day-to-day short-term activities and running of the Charity through the medium-term plans and events to the longer-term objectives. This includes, but is not limited to, the following:

- Control, review and maintenance of essential equipment to ensure training sessions are appropriately equipped and can be completed with safety being the highest priority.
- The raising of funds and administration of the finances within the Charity.
- The insurance of persons, property and equipment.
- Support the coaching team; all of whom are volunteers who give their time freely.
- Planning annual events including family fun days, mini-soccer tournaments and quiz nights to generate funds to help support the continuing existence of the Charity.
- Support wider events and activities to promote the Charity within the local community.

### **Risk Management**

The Charity has in place systems of internal control that are designed to provide reasonable assurance against material mismanagement or loss; these include having two signatories on cheque payments and appropriate comprehensive player insurance policies to ensure that insurable risks are covered.

The Charity has a debit card for use when convenient which is held by the Club Catering Coordinator and any transactions are immediately reported and fully supported by receipts. Banking activity is monitored regularly by the two treasurers and any unidentified transactions are reported immediately to the committee. These are escalated to the bank should the committee be unable to identify the source of the transaction.

## **Objectives and Activities**

The objects of the Charity are:

- To promote community participation in healthy recreation by the provision of facilities for the playing of Association Football (facilities is defined as Land and buildings, equipment and organising football activities); and,
- To provide or assist in the provision of facilities in the interests of social welfare for sport, recreation or other leisure time occupation of people who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life.

The emphasis of the Charity is on developing physical fitness, sportsmanship, teamwork, and leadership skills in a positive and safe environment. The Charity strives to provide opportunities for all participants to develop individual skills and abilities while being a contributing member of a team. The coaching team are also dedicated to teaching the youth of our community the fundamentals and proper techniques of football. The Charity wants all players to build lasting friendships, great memories, and to have fun!

## **Public Benefit**

The Charity's aims are carried out for the public benefit. This is achieved through provision of football activities for the local community as described in the charitable objectives.

## **Achievements and Performance**

The Charity continued to provide football activities to its members throughout the year and enjoyed success across various age groups. The charity was able to welcome a new intake of 4- and 5-year-olds to the U5s section and all teams from the previous season progressed into the next age group up. The growth of the club continues to be well supported by local businesses in the form of sponsorship for match day kits and training tops. This gives the teams a smart appearance and presents the club in a positive manner particularly when travelling to away fixtures throughout the county and beyond.

Whilst football activities were allowed from June 2020, the 2020/21 season faced similar challenges to the previous season, in that activities were postponed for the months of November 2020, and January to March 2021, due to government-imposed restrictions. Consequently, the season was very disjointed and frustrating through the winter months as the various teams could not get together on a regular basis, just to maintain their social interactions with one another.

However, the season was completed for the younger age groups (U7s – U10s) but the youth section (U11s – U16s) as well as the Mens and Ladies teams in the adult section had their seasons cancelled once again. This meant two consecutive seasons disrupted by the Coronavirus pandemic and hoping the 2021/22 season can be completed by all teams by May 2022.

## **Financial Review**

During the year, total income was recorded as £25,474 (2020: £55,464), against which expenditure of £31,746 (2020: £53,310) was incurred, resulting in a net expenditure of £6,272 (2020: net income £2,154).

The income for the current year is significantly reduced compared to previous years as the impact of the coronavirus pandemic was realised. In an effort to support families whose income has been adversely affected by the effects of the pandemic, the Committee agreed to reduce signing on fees to £10 across all age groups, thereby reducing the amount of income generated through this source. In addition, the annual events including the End of Season Fun Day, Mini Soccer Tournaments and Quiz nights were postponed during 2020/21, again restricting the amount of income that is normally generated from these well supported events. However, the club continued to be supported by local businesses through sponsorship of the various teams with match kits and training tops.

In keeping with the restrictions on the income generated by the club, a reduction in expenditure was also achieved through careful management. Whilst training equipment remained the most significant expenditure item within the accounts, this was reduced by nearly 50% compared to previous seasons. Similarly, expenditure on training facilities, particularly through the winter months, was significantly reduced due to the lockdown being introduced for January to March 2021. Other costs, more fixed in their nature, such as club affiliation fees, league and cup competition registrations and player insurance costs remained stable year on year.

One notable success during the 2020/21 season was the continuation and growth of the 100 Club which generated £1,258 in the year, increased from £800 in the previous season. It is hoped this will continue to grow in the future to generate more valuable funds for the club and keep signing on fees as low as possible.

## **Reserves Policy**

Total Reserves at the year-end were £29,967, down £6,272 on 2020 (£36,239). The Trustees deem the level of reserves sufficient to maintain charitable activities with the reduction driven by the short-term action of reducing signing on fees for one season. The signing on fees returned to historic amounts for the 2021/22 season, thereby reversing the impact of this approach.

The Trustees aim to maintain a working balance within the current accounts of both the Youth and Senior sections. Any excess of funds are transferred to the savings account to use, should they be required, as determined by the management committee. These funds are held at high street banks ensuring funds are accessible at short notice should the need arise. Total funds held in short term deposits were £34,913 (2020: £35,107).

It is worth noting at this point that a decision was taken in October 2021 to make significant improvements to the facilities within the social area of the pavilion. This included replacing the kitchen, lighting and furniture to make the facility much more inviting for both home and visiting supporters, encouraging them to spend money and boost income for the club. As the balance on the savings account had been stable for a number of years, it was decided this would be a positive use of the funds held which would benefit all age groups throughout the club and have a positive impact on the community as local dog walkers also use the facility when it is open during the weekend.

An initiative by the local authority (Poole Borough Council) to transfer the lease of the pavilion located at Plainfield Farm to the Charity in a Community Asset Transfer arrangement is still being negotiated. Whilst this presents an exciting opportunity for the Charity there is a degree of uncertainty with what this will involve from a day-to-day management perspective. The management committee remain aware of this and deem the balance of funds in the savings account sufficient to cover any unforeseen costs and minimise any impact on the continuing operation of the Charity in fulfilling its aims and objectives.

### **Plans for Future Periods**

The Trustees are committed to the ongoing provision of facilities for the playing of Association Football. The focus is to continue to promote ladies and girls football whilst continuing to provide opportunities for all children from under 5s through to under 18s in the youth section and on to the senior section as their time in youth football comes to a natural end.

With the global coronavirus pandemic still very much impacting the day to day lives of everybody nationally, the immediate focus of the Trustees and Management Committee is to ensure the charity continues to provide football activities to the members of Broadstone Football Club as the positive effects of exercise on both physical and mental wellbeing are widely documented.

With a growing membership, the Trustees welcome all the support received from the volunteers both coaching the various teams and at the many fundraising events held during the season.

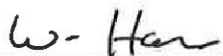
### **Trustees' Responsibilities in Relation to the Accounts**

Charitable law in England and Wales require the Trustees to prepare accounts for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the year end. In preparing those accounts, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- Prepare the accounts on a going concern basis unless it is inappropriate that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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 Charity and financial information included on the Charity's website.

Approved by the Trustees on 25 March 2022 and signed on its behalf by:

  
.....  
(Trustee)  
Wayne Hawes

  
.....  
(Trustee)  
Chris Ayres



## **Broadstone Football Club**

### **Financial Statements Year Ended 31 May 2021**

#### **Independent Examiner's Report to Broadstone Football Club**

I report on the financial statements of Broadstone Football Club for the year ended 31 May 2021, which are set out on pages 8 to 9.

#### **Respective responsibilities**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Charities Act); and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions of the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanation concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention, 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 (Account 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 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.



Date: 28 March 2022

**I Johnston FCCA**  
**Newton Magnus**  
**Chartered Certified Accountants**  
**Arrowsmith Court**  
**Station Approach**  
**Broadstone**  
**Dorset BH18 8AT**

**Broadstone Football Club**  
**Statement of Financial Activities**  
**For the year ended 31 May 2021**

	Note	Unrestricted Funds £	2021	2020 £	2019 £
<b>Incoming resources</b>	4				
Donations and legacies		8,356	8,356	12,497	17,373
Charitable activities		17,039	17,039	28,177	33,117
Other trading activities		60	60	14,730	9,324
Investments		19	19	60	52
<b>Total</b>		<b>25,474</b>	<b>25,474</b>	<b>55,464</b>	<b>59,866</b>
<b>Resources expended</b>	5				
Raising funds		2,366	2,366	9,246	12,160
Charitable activities		29,380	29,380	44,064	45,227
<b>Total</b>		<b>31,746</b>	<b>31,746</b>	<b>53,310</b>	<b>57,387</b>
<b>Net Expenditure (2020 Net Income)</b>		<b>(6,272)</b>	<b>(6,272)</b>	<b>2,154</b>	<b>2,479</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		36,239	36,239	34,085	31,606
Total funds carried forward		<b>29,967</b>	<b>29,967</b>	<b>36,239</b>	<b>34,085</b>

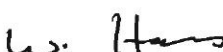
**Broadstone Football Club**

**Statement of Assets and Liabilities  
as at 31 May 2021**

	Note	Unrestricted Funds £	2021	2020 £	2019 £
<b>Current Assets</b>					
Cash at bank and in hand	6	34,913	34,913	35,107	36,144
Prepaid Expenses					718
Debtor		25	25	-	20
Stock	7	500	500	2,445	-
		<u>35,438</u>	<u>35,438</u>	<u>37,552</u>	<u>36,882</u>
<b>Liabilities</b>					
Creditors: amounts falling due within one year	8	5,471	5,471	1,313	2,797
		<u>29,967</u>	<u>29,967</u>	<u>36,239</u>	<u>34,085</u>
<b>Net Assets</b>					
Restricted Funds		-	-	-	-
Unrestricted Funds	9	29,967	29,967	36,239	34,085
<b>Total charity funds</b>		<u>29,967</u>	<u>29,967</u>	<u>36,239</u>	<u>34,085</u>

Approved by the Trustees on: 25 March 2022

And signed on its behalf by:

  
.....

(Trustee)

Wayne Hawes

  
.....

(Trustee)

Chris Ayres

## **Broadstone Football Club**

### **Notes to the accounts**

**For the year ended 31 May 2021**

#### **1: Accounting policies**

##### **a. Basis of preparation of accounts**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts 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 Charities Act 2011.

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

##### **b. Income recognition**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102. The charity is recording all income and expenditure on a gross basis.

Grants and donations are only included in SoFA when the general income recognition criteria are met: (5.10 to 5.12 FRS 102 SORP).

##### **c. Expenditure recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

#### **2. Related party transactions and trustees remuneration**

The Trustees received no remuneration during the year. No Trustees were reimbursed for expenses in the year (2020: £0). The honorarium payable to the two Secretaries for the year ended 31<sup>st</sup> May 2021 amounted to a total of £2,400 (£2,160 to the Youth section secretary and £240 to the Ladies team secretary). The amount offered to the Men's team secretary was not accepted and donated back to the Men's section of the club.

#### **3. Funds structure**

The Charity only has unrestricted funds. Trustees are free to use the funds for any purpose in furtherance of the charitable objectives.

#### 4. Analysis of income

		Unrestricted Funds	Total	Prior Year Funds
		£	£	£
<b>Donations and legacies:</b>	Donations and kit sponsorship	6,144	6,144	10,570
	Grant income	500	500	250
	Fair play award	-	-	-
	Fund raising events	1,712	1,712	1,677
	<b>Total</b>	<b>8,356</b>	<b>8,356</b>	<b>12,497</b>
<b>Charitable activities:</b>	Match fees	9,797	9,797	10,013
	Registration fees	4,569	4,569	17,814
	Fines income	434	434	350
	Sundry income	2,239	2,239	-
	<b>Total</b>	<b>17,039</b>	<b>17,039</b>	<b>28,177</b>
<b>Other trading activities:</b>	EOS funday and social events	-	-	7,658
	Mini Soccer Tournament	-	-	3,901
	Tea bar income	60	60	3,171
	<b>Total</b>	<b>60</b>	<b>60</b>	<b>14,730</b>
<b>Investments:</b>	Interest income	19	19	60
	<b>Total Income</b>	<b>25,474</b>	<b>25,474</b>	<b>55,464</b>

## 5. Analysis of expenditure

		Unrestricted Funds	Total	Prior Year Funds
		£	£	£
<b>Raising funds:</b>	EOS funday and social events	2,167	2,167	5,431
	Tea bar costs	100	100	1,768
	Mini Soccer Tournament	-	-	2,047
	Donations	99	99	-
	<b>Total</b>	<b>2,366</b>	<b>2,366</b>	<b>9,246</b>
<b>Charitable activities:</b>	Pitch hire	3,873	3,873	5,122
	Training facilities hire	3,148	3,148	4,092
	Kit and equipment	10,877	10,877	19,690
	Insurance/League registrations	4,027	4,027	4,230
	Match fees and expenses	2,601	2,601	2,577
	Fines	527	527	503
	Sundry expenses	1,226	1,226	1,735
	Postage and administration	2,621	2,621	3,625
	Coaching and courses	-	-	1,800
	CRB applications	-	-	210
	Accountancy Costs	480	480	480
	<b>Total</b>	<b>29,380</b>	<b>29,380</b>	<b>44,064</b>
	<b>Total expenditure</b>	<b>31,746</b>	<b>31,746</b>	<b>53,310</b>

**6. Cash at bank and in hand**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Barclays current account	3,020	4,273
Barclays deposit account	30,169	30,150
Barclays senior account	1,384	539
Barclays 100 Club Account	340	145
	<b>34,913</b>	<b>35,107</b>

**7. Prepaid expenses, debtors and stock**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
BFC 100 Club – May 2021 Entry Fees	25	-
Stock – Tea Bar and Training Kit	500	2,445

**8. Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Deferred income – Mini Soccer Tournament, Sponsorship and Registration Fees	2,376	280
Accountancy fees accrual	480	480
Secretary Honorarium	2,400	480
BFC 100 Club – May Winner/Charity Donations	215	73

**9. Unrestricted funds**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Opening balance	36,239	34,085
Income	25,474	55,464
Expenditure	(31,746)	(53,310)
Closing balance	<b>29,967</b>	<b>36,239</b>

**10. Independent examiners remuneration**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Examination Fees	480	480