

Broadstone Football Club

Charity Number 1169749

**Annual Accounts
For the year ended 31 May 2022**

**NEWTON MAGNUS
Chartered Certified Accountants**

Arrowsmith Court
Station Approach
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Broadstone Football Club

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Broadstone Football Club

Reference and Administrative Details

Governing Instrument	Club Constitution
Charity Registration Number	1169749
Trustees at the date of this report	Mr C Ayres Mr D Bright Mr M Galton Mr W Hawes
Principal Address	Plainfield Farm Lower Blandford Rd Broadstone Dorset BH18 8NZ
Bankers	Barclays Bank 2-6 High Street Salisbury SP1 2NP
Independent Examiner	Craig Dunn 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 2022. 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
Committee Member	Jimmy Rowley
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.

The 2021/22 season was the first since 2018/19 that was uninterrupted due to the recent COVID pandemic, and hopefully supporting the belief that the changes adopted in recent times are firmly behind us. Although the 2019/20 and 2020/21 seasons were impacted, the club was able to survive due the strong membership numbers and healthy financial position developed over recent years.

In July 2021, the club was able to host the Mini Soccer tournament again, albeit on a smaller scale compared to previous seasons. Once again this proved to be a very successful event for the club, receiving positive feedback across the county from the teams that attended. The 2022 event, held in June 2022 was equally successful and comparable with pre-COVID events in terms of numbers of teams attending.

Financial Review

During the year, total income was recorded as £57,319 (2021: £25,474), against which expenditure of £79,211 (2021: £31,746) was incurred, resulting in a net expenditure of £21,892 (2021: net expenditure £6,272).

The main driver for the increased expenditure was the decision by the committee to refurbish the main communal room in the pavilion to make it a more inviting space for club members to enjoy. Although the pavilion remains the property of Bournemouth, Poole and Christchurch (BCP) Council, Broadstone Football Club has sole use of this part of the facility and therefore directly benefit from any improvements that are made. Since the improvements, there has been an increased footfall through the doors, thereby increasing income through the popular tea bar, on both Saturdays and Sundays when the facility is open.

The income for the current year returned to pre-COVID levels, with respect to both annual registration and weekly match fees. Sponsorship received was however lower than in recent years, presumably due to local businesses not being in a position to offer as much as they concentrate their efforts on recovering from the impact of the pandemic. Moving forwards we will continue to engage with local businesses to off the mutually beneficial arrangement of an advertising opportunity, whilst also ensuring the teams have kit to wear on matchdays.

In keeping with the increases recorded in income for the club, expenditure also increased in the year. In addition to the significant expenditure on the pavilion refurbishment, the charges for hiring of facilities away from Broadstone Recreation Ground also increased. This was mainly to support the Men's section of the club – training twice per week at Slades Park 3G facility as well as playing matches on a Saturday.

Another point worth noting was the continued success of the 100 Club which generated £1,473 in the year, increased from £1,258 in the previous season.

Reserves Policy

Total Reserves at the year-end were £8,075, down £21,892 on 2021 (£29,967). The Trustees deem the level of reserves sufficient to maintain charitable activities with the reduction driven by the significant one-time item, namely the pavilion refurbishment, and short term decision to support the Men's section with training facility costs. To help increase the reserves, the Committee agreed to increase the signing on fees and contributions from members towards external training facilities. The desire to increase the reserves was seen as a longer term objective so will be several years before historic levels are restored.

The Trustees aim to maintain a working balance within the current accounts of the club. Any excess 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 £11,850 (2021: £34,913).

An initiative by the local authority (BCP Council) to transfer the lease of the pavilion located at Plainfield Farm to the Charity in a Community Asset Transfer arrangement remain under negotiation. 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. However, several additional improvements to the facility will be necessary ahead of the agreement to the asset transfer, which will not be covered by the Charity.

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 provide opportunities for all children from under 5s through to under 18s in the youth section and, in due course, re-establish an adult section in the club. It is hoped that this will develop organically as the older age groups within the club come to a natural end of their youth football journey and progress into adult football.

The Trustees and Management Committee continue to believe that providing football activities to the members of Broadstone Football Club has positive effects of exercise on both physical and mental wellbeing and these are widely documented.

With a growing membership, the Trustees appreciate the continued efforts of everybody connected with the club, particularly the coaches who give their time freely and also those that volunteer at the fundraising events held each year.


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 31st March 2023 and signed on its behalf by:



(Trustee)
David Bright



(Trustee)
Chris Ayres

Broadstone Football Club

Financial Statements Year Ended 31 May 2022

Independent Examiner's Report to Broadstone Football Club

I report on the financial statements of Broadstone Football Club for the year ended 31 May 2022, 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:  31-3-2023

C Dunn FCCA
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Broadstone Football Club
Statement of Financial Activities
For the year ended 31 May 2022

		Unrestricted		
	Note	Funds	2022	2021
		£	£	£
Incoming resources	4			
Donations and legacies		12,562	12,562	8,356
Charitable activities		36,523	36,523	17,039
Other trading activities		8,231	8,231	60
Investments		3	3	19
Total		57,319	57,319	25,474
Resources expended	5			
Raising funds		10,197	10,197	2,366
Charitable activities		69,014	69,014	29,380
Total		79,211	79,211	31,746
Net Income		- 21,892	- 21,892	- 6,272
Reconciliation of funds:				
Total funds brought forward		29,967	29,967	36,239
Total funds carried forward		8,075	8,075	29,967

Broadstone Football Club

**Statement of Assets and Liabilities
as at 31 May 2022**

	Note	Unrestricted Funds £	2022 £	2021 £
Current Assets				
Cash at bank and in hand	6	11,850	11,850	34,913
Prepaid Expenses				
Debtor		25		25
Stock	7	500	4,275	500
		<u>12,375</u>	<u>16,125</u>	<u>35,438</u>
Liabilities				
Creditors: amounts falling due within one year	8	5,471	8,050	5,471
		<u>6,904</u>	<u>8,075</u>	<u>29,967</u>
Net Assets				
Restricted Funds		-		
Unrestricted Funds	9	8,075	8,075	29,967
		<u>8,075</u>	<u>8,075</u>	<u>29,967</u>
Total charity funds				
		<u>8,075</u>	<u>8,075</u>	<u>29,967</u>

Approved by the Trustees on: 31st March 2023

And signed on its behalf by:



(Trustee)

David Bright



(Trustee)

Chris Ayres

Broadstone Football Club

Notes to the accounts

For the year ended 31 May 2022

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 (2021: £0). The honorarium payable to the two Secretaries for the year ended 31st May 2022 amounted to a total of £2,260 payable to the Youth section secretary. The amount offered to the Men's team secretary was not accepted and donated back to 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
		£	£	£
Donations and legacies:	Donations and kit sponsorship	6,091	6,091	6,144
	Grant income	-	-	500
	Fund raising events	6,470	6,470	1,712
	Total	12,562	12,562	12,497
Charitable activities:	Match fees	15,685	15,685	9,797
	Registration fees	17,478	17,478	4,569
	Fines income	1,042	1,042	434
	Sundry income	2,318	2,318	2,239
	Total	36,523	36,523	17,039
Other trading activities:	Mini Soccer Tournament	3,412	3,412	-
	Tea bar income	4,819	4,819	60
	Total	8,231	8,231	60
Investments:	Interest income	3	3	19
	Total Income	57,319	57,319	25,474

5. Analysis of expenditure

		Unrestricted Funds	Total	Prior Year Funds
		£	£	£
Raising funds:	EOS funday and social events	5,007	5,007	2,167
	Tea bar costs	2800	2,800	100
	Mini Soccer Tournament	2,389	2,389	-
	Donations	-	-	99
	Total	10,197	10,197	2,366
Charitable activities:	Pitch hire	11,348	11,348	3,873
	Training facilities hire	13,750	13,750	3,148
	Kit and equipment	13,333	13,333	10,877
	Insurance/League registrations	3,296	3,296	4,027
	Match fees and expenses	4,678	4,678	2,601
	Fines	1,332	1,332	527
	Sundry expenses	17,225	17,225	1,226
	Postage and administration	2,474	2,474	2,621
	Coaching and courses	470	470	-
	CRB applications	130	130	-
	Accountancy Costs	480	480	480
	Total	68,514	68,514	29,380
	Total expenditure	78,711	78,711	31,746

6. Cash at bank and in hand

	2022	2021
	£	£
Barclays current account	1,298	3,020
Barclays deposit account	9,672	30,169
Barclays senior account	678	1,384
Barclays 100 Club Account	203	340
	<u>11,850</u>	<u>34,913</u>

7. Prepaid expenses, debtors and stock

	2022	2021
	£	£
BFC 100 Club – May 2021 Entry Fees	-	25
Stock – Tea Bar and Training Kit	4,275	500

8. Creditors: amounts falling due within one year

	2022	2021
	£	£
Deferred income – Mini Soccer Tournament, Sponsorship and Registration Fees	4,107	2,376
Accountancy fees accrual	480	480
Secretary Honorarium	2,260	2,400
Sponsorship refund (Mens' Team)	500	-
BFC 100 Club – May Winner/Charity Donations	203	215

9. Unrestricted funds

	2022	2021
	£	£
Opening balance	29,967	36,239
Income	57,319	23,235
Expenditure	(78,711)	(29,507)
Closing balance	<u>8,575</u>	<u>29,967</u>

10. Independent examiners remuneration

	2022	2021
	£	£
Examination Fees	480	480