

Broadstone Football Club

Charity Number 1169749

**Annual Accounts
For the year ended 31 May 2024**

**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

Governing Instrument	Club Constitution
Charity Registration Number	1169749
Trustees at the date of this report	Mr D Bright Mr J Daniels Mr A Clarke
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 2024. 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	(resigned 19 th July 2023)
Mr D. Bright	
Mr M. Galton	(resigned 9 th January 2024)
Mr W. Hawes	(resigned 9 th January 2024)
Mr J Daniels	(appointed 19 th July 2023)
Mr A Clarke	(appointed 9 th January 2024)

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, and nine General Committee Members.

The committee members during the year were as follows:

Chairman	Mike Smith
Club Secretary	Aaron Watson
Treasurer	Neil Johnstone
Treasurer	Pippa Daniels
Club Welfare Officer	Chris Ayres
Kit Officer	Mark Spickett
Kit Officer	Scott Johnson
Committee Member	Richard Jeffery
Committee Member	Luretta Sharkey
Committee Member	Sarah Smith
Committee Member	Mark Portelli
Committee Member	Jake Daniels
Committee Member	Rich Jeffery
Committee Member	Anne-Marie Lawrence

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 Treasurer 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 2023/24 season was another successful season with several teams being rewarded for their efforts by achieving promotion to a higher division for the 2024/25 season as well as reaching the latter stages of the league and County cup competitions. The Mini Soccer tournament was a fantastic success again this year, which attracted teams from far and wide across the county and showcased Broadstone Football Club to be one of the leading clubs in Dorset. The 2024 event promises to be even bigger with teams from Wales entering thereby demonstrating news of the success of the event reaching beyond the county boundaries.

Financial Review

During the year, total income was recorded as £68,385 (2023: £53,913), against which expenditure of £59,034 (2023: £50,600) was incurred, resulting in a net income of £9,351 (2023: £3,313).

The club continued to record a net income in the current year which supports the sustainable operating model of the club. Whilst the charity is not operating to make significant net income, it recognises that kit and equipment need replacing from time to time and therefore having funds available for this purpose is essential to ensure the charity can continue into the future.

The income for the current year was in keeping with the prior year and the main drivers continued to be registration fees and weekly match fees. Both were increased slightly from the previous season to ensure increased costs incurred for pitches and training facilities are able to be met without adversely affecting the charity's financial reserves.

Sponsorship returned to levels seen pre-Covid as businesses seem to be recovering from the recent challenges with rising costs which is good news for both the charity and also the local community in which the charity operates. Moving forwards, we will continue to engage with local businesses to offer the mutually beneficial arrangement of an advertising opportunity, whilst also ensuring the teams have kit to wear on matchdays.

Expenditure in the current year was more in keeping with pre-COVID levels and less than total income for the year. The main drivers of expenditure continued to be match related costs including pitch and referee fees. In addition, training kit and equipment as well as the charges for hiring of facilities away from Broadstone Recreation Ground were significant items of expenditure in the year, although these were offset by sponsorship and contributions from members towards these costs.

Reserves Policy

Total Reserves at the year-end were £21,239, increased from £11,888 at 31 May 2023. The Trustees deem the level of reserves sufficient to maintain charitable activities with continued growth for the financial year. This upward trend in the reserves is the focus of a longer-term objective to restore reserves to historic levels, however still being able to offer grassroots football at an affordable price and cheaper than many local alternative clubs.

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 £29,886 (2023: £16,650).

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 remains 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, but grants from the Football Foundation and Football Association may be available to help with the costs. This is something that will be explored by the management committee as part of this initiative.

Plans for Future Periods

The Trustees and management committee 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 the girls section in the club which disbanded after the 2022/23 season. The 2023/24 season saw the encouraging sign of open age, adult football return to the club, and the team successfully gaining promotion to play in Dorset League division 4 for the 2024/25 season. This offered the opportunity for a number of players previously associated with the club to return and also offer the natural pathway for the under 18s players to progress from youth football into the open age game.

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 21-3-2025 and signed on its behalf by:



(Trustee)
David Bright



(Trustee)
Jake Daniels

Broadstone Football Club

Financial Statements Year Ended 31 May 2024

Independent Examiner's Report to Broadstone Football Club

I report on the financial statements of Broadstone Football Club for the year ended 31 May 2024, 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: 21-3-2025

C Dunn 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 2024

	Note	Unrestricted Funds £	2024 £	2023 £
Incoming resources	4			
Donations and legacies		12,384	12,384	7,850
Charitable activities		41,294	41,294	35,213
Other trading activities		14,554	14,554	10,835
Investments		153	153	15
Total		68,385	68,385	53,913
Resources expended	5			
Raising funds		12,301	12,301	12,433
Charitable activities		46,733	46,733	38,167
Total		59,034	59,034	50,600
Net Income		9,351	9,351	3,313
Reconciliation of funds:				
Total funds brought forward		11,888	11,888	8,575
Total funds carried forward		21,239	21,239	11,888

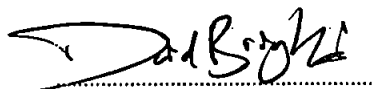
Broadstone Football Club

**Statement of Assets and Liabilities
as at 31 May 2024**

	Note	Unrestricted Funds £	2024 £	2023 £
Current Assets				
Cash at bank and in hand	6	29,886	29,886	16,650
Prepaid Expenses				
Debtor	7	416	416	-
Stock	7	1,100	1,100	1,750
		<u>31,402</u>	<u>31,402</u>	<u>18,400</u>
Liabilities				
Creditors: amounts falling due within one year				
	8	10,163	10,163	6,512
Net Assets		<u>21,239</u>	<u>21,239</u>	<u>11,888</u>
Restricted Funds		-	-	-
Unrestricted Funds	9	21,239	21,239	11,888
Total charity funds		<u>21,239</u>	<u>21,239</u>	<u>11,888</u>

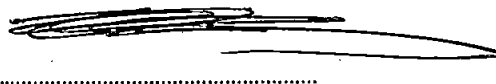
Approved by the Trustees on: 21/03/2025

And signed on its behalf by:



(Trustee)

David Bright



(Trustee)

Jake Daniels

Broadstone Football Club

Notes to the accounts

For the year ended 31 May 2024

Notes to the accounts

For the year ended 31 May 2024

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 current 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 (2023: £0). The honorarium payable to the secretary for the year ended 31st May 2024 amounted to a total of £1,375.

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.

Broadstone Football Club**Notes to the accounts****For the year ended 31 May 2024****4. Analysis of income**

	Unrestricted Funds	Total	Prior Year Funds
	£	£	£
Donations and Legacies:			
Donations and kit sponsorship	9,247	9,247	3,804
Grant income	-	-	-
Fund raising events	3,137	3,137	4,046
Total	12,384	12,384	7,850
Charitable activities:			
Match fees	15,038	15,038	12,044
Registration fees	18,903	18,903	17,196
Fines income	1,758	1,758	440
Sundry income	5,595	5,595	5,533
Total	41,294	41,294	35,213
Other trading activities:			
Mini Soccer Tournament	7,458	7,458	4,782
Tea bar income	7,096	7,096	6,053
Total	14,554	14,554	10,835
Investments:			
Interest income	153	153	15
Total Income	68,385	68,385	53,913

Broadstone Football Club**Notes to the accounts****For the year ended 31 May 2024****5. Analysis of expenditure**

	Unrestricted Funds	Total	Prior Year Funds
	£	£	£
Raising funds:			
EOS funday and social events	2,938	2,938	4,875
Tea bar costs	3,533	3,533	3,370
Mini Soccer Tournament	5,830	5,830	4,038
Donations	-	-	150
Total	12,301	12,301	12,433
Charitable activities:			
Pitch hire	8,426	8,426	8,150
Training facilities hire	7,711	7,711	6,030
Kit and equipment	13,255	13,255	10,753
Insurance/League registrations	3,309	3,309	3,043
Match fees and expenses	4,938	4,938	4,390
Fines	2,089	2,089	496
Sundry expenses	1,253	1,253	340
Postage and administration	3,082	3,082	2,937
Coaching and courses	2,120	2,120	1,408
CRB applications	70	70	140
Independent examination fees	480	480	480
Total	46,733	46,733	38,167
Total expenditure	59,034	59,034	50,600

6. Cash at bank and in hand

	2024 £	2023 £
Barclays current account	18,635	6,797
Barclays deposit account	9,840	9,687
Barclays U5/U6s account	11	166
Barclays Men's account	1,400	-
	29,886	16,650

Broadstone Football Club**Notes to the accounts****For the year ended 31 May 2024****7. Prepaid expenses, debtors and stock**

	2024	2023
	£	£
Stock – Tea Bar and Training Kit	1,100	1,750
Debtors – Men’s team player registration fees	416	-

8. Creditors: amounts falling due within one year

	2024	2023
	£	£
Deferred income – Mini Soccer Tournament, Sponsorship and Registration Fees	6,043	3,807
Accountancy fees accrual	480	480
Secretary Honorarium	1,375	2,160
End of Season Celebration – Men’s team	600	-
Rossmore Training Facility accrual	1,600	-
BFC 100 Club – Charity Donation	65	65
	10,163	6,512

9. Unrestricted funds

	2024	2023
	£	£
Opening balance	11,888	8,575
Income	68,385	53,913
Expenditure	(59,034)	(50,600)
Closing balance	21,239	11,888

10. Independent examiners remuneration

	2024	2023
	£	£
Examination Fees	480	480

Our Ref: CD/NJM/B5985

Newton Magnus
Arrowsmith Court
Station Approach
Broadstone
Dorset
BH18 8AT

20 March 2025

Dear Sirs

This representation letter is provided in connection with your independent examination of the financial statements of the charity for the year ended 31 May 2024, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material aspects, in accordance with the applicable financial reporting framework.

We confirm that the following representations are made on the basis of enquiries of the trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:

1. We have fulfilled our responsibilities as trustees under the Charities Act 2011 for preparing financial statements, in accordance with the applicable financial reporting framework *[FRS 102 and the FRS 102 Charity SORP]*.

We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve these accounts for the year ended 31 May 2024.

2. We confirm that all accounting records have been made available to you for the purpose of your independent examination, in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain evidence and have provided any additional information that you have requested for the purposes of your independent examination.
3. We confirm that the charity has no liabilities or contingent liabilities other than those disclosed in the financial statements.

4. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework *[FRS 102 and the FRS 102 Charity SORP]*.
5. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
6. We confirm that we are aware of the definition of a related party for the purpose of the accounting framework being applied in the preparation of the accounts.

We confirm that there have been no material transaction with related parties other than honoraria payments.

7. We confirm that the charity neither had, at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for trustees, nor provided guarantees of any kind on behalf of the trustees.
8. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.
9. We confirm that the charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
10. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulation which provide a legal framework within which the charity conducts its activities and which are central to the charity's ability to conduct its activities.
11. We acknowledge our responsibility for the design, implementation and maintenance on internal controls to prevent and detect fraud.

There have been no deficiencies in internal control of which we are aware.

12. We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by any trustees, former trustees, analysts, employees, former employees, regulators or others.
13. We confirm that, in our opinion, the charity's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. In reaching this conclusion,

we have taken into account all relevant matters of which we are aware, and have considered a period of at least one year from the date on which the financial statements will be approved.

14. We confirm that we are not aware of any matters of material significance that should be reported to regulators.

15. We confirm that all grants, donations and other income, are unrestricted funds and are non refundable.

Yours sincerely

Signed on behalf of the board of trustees of Broadstone Football Club

Neil Johnstone 

Date..... 21/3/2025