

Charity number: 1188884

Lawford Football Club

Unaudited

Trustees' report and financial statements

For the period 2 April 2020 to 31 May 2021

Lawford Football Club

Trustees' Report

For the period 2 April 2020 to 31 May 2021

REFERENCE AND ADMINISTRATIVE DETAILS

For the period 2 April 2020 to 31 May 2021

Trustees

Nicholas Anderson
David Atton
Lloyd Bellett
John Duchars, Chair
Susanne Grimwade
Mark Simons
James Tait
Carl White

Registered Charity Number

1188884

Principal Address

School Lane, Lawford, Manningtree, Essex, CO11 2HZ

Bankers

Barclays Bank, 4 High Street, Manningtree, Essex, CO11 1AF

Independent Examiner

Community360, Winsley's House, High Street, Colchester, Essex, CO1 1UG

Lawford Football Club

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OBJECTIVES AND ACTIVITIES

Objectives

The charity's objectives are for the benefit of the public generally, in particular the inhabitants of Lawford and its surrounding areas:

- a) to advance the amateur sport of association football
- b) to promote community participation in healthy recreation by providing facilities for playing association football
- c) to provide and assist in providing facilities for sport, recreation and other leisure time occupation of people who have need of such facilities because of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life.

Activities for achieving objectives

Lawford Football Club seeks to inspire and develop individuals of all ages to enjoy and play football to the best of their abilities. The charity seeks to make participation in football available to as many individuals as possible within the local community.

There are three senior teams, including a women's team, and thirteen teams in the youth and junior section, with ages ranging from U7s to U18s. Over 250 individuals are registered to play for the Club.

Central to the ethos of the charity is that participation in football is a positive experience. The charity supports the development of players, encompassing both physical and mental wellbeing.

Public Benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

ACHIEVEMENTS AND PERFORMANCE

The start of the reporting period saw the restrictions related to the pandemic impact the Club's activities. From March 2020 grassroots football was suspended, with 2019/20 leagues concluded without completion of matches and the John Lyall Pavilion and School Lane were shut to all activities.

In May 2020, during a time of great uncertainty, League and FA Affiliations began for the 2020/21 Season. In June 2020 training in small groups of 6 could began but not until a COVID-19 Risk assessment was in place for training. Competitive training was allowed from Mid-July and competitive matches from the start of September grassroots leagues were allowed to start. A NHS QR code was introduced for track and trace, revised Risk policies were introduced for the facilities based on a plethora of available and ever changing guidance. New Tiers guidance further complicated what activities could and could not take place because of travel restrictions for example.

By the 5th November until the 2nd December grassroots football and all the facilities were shut again during another wave of COVID-19 infections. By the end of December, Tendring and all of Essex was placed in Tier 4 and all Grassroots football was stopped, not to be resumed until the end of March 2021 with an opportunity to extend the 2020/21 grassroots season until the end of June 2021. The

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Junior/Youth league, which the Club is affiliated to, took up this offer, whilst the Senior teams played some new cup competitions.

This has been an incredibly challenging time, requiring lots of adjustments and fantastic commitment of the Club volunteers. Communication with the players, parents/guardians was good throughout. This also ensured that when possible, grassroots football resumed at School Lane with full compliance to guidance and legal expectations. There are approximately 40 volunteers at the Club, supporting 16 teams (184 Junior/Youth; 62 Senior Male; 24 Senior Ladies) and the Club owe a great debt of gratitude to every one of them. A special thanks to those who will be stepping down from their voluntary role at the end of the season and to those who are stepping in too.

From a financial position, whilst losing significant traditional funding from Pavilion Tea Bar and Main Bar sales throughout this time, the Club has been very lucky to have received grants from the Football Foundation to replace goals; maintain the pitches and safely re-open the pavilion. It was also very lucky to receive contributions from Lloyds Banking Group to reflect the volunteer hours of 3 employees.

The main challenges in the 2019/20 and 2020/21 seasons have been highlighted but there were also notable successes.

- 1) On the 2nd April 2020 Lawford Football Club became a registered CIO charity
- 2) On the pitch maintenance front, the hard work of the Club volunteers saw School Lane awarded 1st place for the best kept football pitch by the Essex playing fields association.
- 3) The Senior 1st Team won the Essex & Suffolk Border League Challenge Cup
- 4) There was a Mini Kickers event for Reception and Year 1 children as a taster and introduction to football. It was very well attended by both boys and girls and a great success.
- 5) There were healthy numbers of teams and players registered and maintained throughout the difficult times.

In the 2021/22 season there are specific areas of focus and concentration required to deliver aspects of the Club's 5-year football development plan as well as stability of the structure around the facilitation of Football for the local community.

- 1) Development of Facilities – 3G Pitch
 - a. Planning/Application
 - b. Fundraising Target of 40% build costs
- 2) Grow our volunteer base.
 - a. Fill vacant Officer roles.
 - b. Encourage new volunteers to bring their good ideas forward.
 - c. Encourage parent/guardian team reps.
- 3) Retain Players and Teams
 - a. CRC checks for all Managers/Coaches irrespective of age group
 - b. Build the U18s Team to progress into the Reserves/1st Team.
 - c. Back fill the U7s teams
 - d. Introduce advanced training sessions.
 - e. Set-up Holiday football camps
 - f. Set-up 'Wildcat' sessions for girls
 - g. Set-up disability sessions
 - h. Encourage and fund Young Coaches/Refs/Ambassadors
- 4) A sociable Club
 - a. More events – bringing all ages and sections together to feel as 'One'
 - b. Appointment of a fundraising Officer

There is a lot to look forward to and hard work required in the months ahead.

Lawford Football Club

Trustees' Report

For the period 2 April 2020 to 31 May 2021

FINANCIAL REVIEW

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Financial review

On registration of the Club as a charitable incorporated organisation (CIO), the assets and liabilities were transferred from Lawford Football Club, an unincorporated association. The total funds transferred amounted to £29,426 of which £666 related to restricted funds. The transfer of funds is recognised as other income in the charity's statement of financial activities.

Football activity was curtailed during the reporting period by covid-19 related restrictions. This had a significant impact on the key drivers of the charity's financial performance. While registration fees were broadly stable, ancillary income from bar and tea bar sales was a fraction of what had been achieved in previous periods. The charity was also compelled to cancel its major fund-raising event, the annual five-a-side tournament. Increased income from grants and donations helped offset some of the fall in income from other sources. The charity was successful in its application to the Football Foundation for grants to prepare the clubhouse and pitches for the resumption of football activity as well as a contribution towards the cost of new goals for the second 11x11 pitch. Lloyds Bank Foundation also kindly donated funds to the charity through its matched giving scheme and income from sponsorship remained strong. The charity is grateful to all the organisations and businesses that support its work.

Total expenditure was lower than in previous periods, mainly as a reflection of the reduced level of football activity. The charity benefited from lower affiliation fees which were reduced to reflect the impact of covid-19 related restrictions on the previous season and lower costs for winter training facilities. However, expenditure on pitch maintenance increased, largely as the result of the funding provided by the Football Foundation.

Overall, excluding the assets and liabilities transferred from the predecessor organisation, the charity recorded a surplus of £4,483 for the reporting period.

Overall, the charity recorded a surplus of £33,908 for the reporting period.

The charity's financial position remained secure.

Reserves policy

The charity holds funds in reserve to meet unexpected demands that may arise, for example, it might have to pay significant unexpected building maintenance costs, or if it had to close the bar or kitchen for any reason, it would lose a significant source of income. In setting the required level of reserves, the trustees have considered:

- The normal, current and expected levels of football-related activity.
- The condition and service history of the charity's premises and significant integral elements, for example, electrical, plumbing, heating, drainage and security systems.
- The normal, current and planned levels of income received from ancillary activities including the sale of food, snacks and drinks.

The policy of the charity is to hold reserves at a level equivalent to between three and six month's football-related expenditure (total expenditure less expenditure related to ancillary activities).

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Trustees' Report

For the period 2 April 2020 to 31 May 2021

The level of reserves required is kept under review by the trustees.

Based on expected level of football-related activity for the next 12 months the trustees intend to maintain reserves of between £8,000 and £16,000. Funds held beyond this are designated for the potential development of an all-weather playing facility by the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was incorporated on 2 April 2020 as a charitable incorporated organisation (CIO). It is governed by its constitution dated 2 April 2020.

The trustees are elected by the members of the CIO under the terms of the constitution. The members or trustees may also at any time decide to appoint a new trustee. A person appointed by the trustees shall retire at the annual general meeting after his or her appointment.

The minimum number of trustees is 3 and the maximum is 12.

The management of the charity is the responsibility of the trustees.



John Duchars
Chairman

Lawford Football Club

Independent examiners' report For the period 2 April 2020 to 31 May 2021

I report on the accounts of Lawford Football Club for the period ended 31 May 2021 which are set out on pages 8 to 16.

Respective responsibilities of trustees and examiner

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 (2) of the Charities Act 2011 (The Act) but that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no material matters have 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 the accounts set out in the Charities (Accounts 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.

Shelley-Marie Rudling FMAAT AATQB for and on behalf of:

Community360
Winsley's House, High Street,
Colchester, Essex
CO1 1UG



Date 2nd September
2021

Lawford Football Club

Statement of financial activities

For the period 2 April 2020 to 31 May 2021

		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Income from:	Note			
Donations and legacies	2	2,579	0	2,579
Charitable activities	3	29,013	6,940	35,953
Other trading activities	4	0	4,445	4,445
Other income: Merger income	16	28,759	666	29,426
Total income		60,351	12,051	72,402
Expenditure on:				
Raising funds	5	(220)	0	(220)
Charitable activities	6	(28,758)	(9,516)	(38,274)
Total expenditure		(28,978)	(9,516)	(38,494)
Net movement in funds		31,373	2,536	33,908
Reconciliation of funds:				
Total funds brought forward		0	0	0
Total funds carried forward		31,373	2,536	33,908

The notes on pages 10 to 16 form part of these financial statements.

Lawford Football Club

**Balance sheet
As at 31 May 2021**

		31-May 2021 £
	Note	
Fixed assets		
Tangible assets	7	3,494
Total fixed assets		<u>3,494</u>
Current assets		
Stocks	8	845
Debtors	9	1,753
Cash at bank and in hand		31,815
Total current assets		<u>34,413</u>
Creditors: Amounts falling due within one year	10	(3,999)
Net current assets or liabilities		<u>30,414</u>
Net assets	11	<u>33,908</u>
Funds		
Restricted funds		2,536
Unrestricted funds		31,373
Total funds	12	<u>33,908</u>

The notes on pages 10 to 16 form part of these financial statements.

The financial statements were approved by the trustees on 1st September 2021



**John Duchars
Chairman**

Lawford Football Club

Notes to the financial statements

For the period 2 April 2020 to 31 May 2021

1. Accounting Policies

General information and basis of preparation

Lawford Football Club is a charitable incorporated organisation registered with the Charity Commission for England and Wales (Charity Registered Number 1188884).

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows

Lawford Football Club constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared on a going concern basis under the historic cost convention, modified to include certain items at fair value. The financial statements are presented in sterling, which is the functional currency of the charity and rounded to the nearest whole pound.

The significant accounting policies applied in preparation of these financial statements are set out below.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Lawford Football Club

Notes to the financial statements For the period 2 April 2020 to 31 May 2021

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Tangible fixed assets and depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of fixed assets, less estimated residual value, over their expected useful lives on the following basis:

Football facilities	5 years
Clubhouse & kitchen equipment	3 years
Fixtures & fittings	3 years

Stock

Stock held, which comprises goods purchased for resale, is stated at the lower of cost and net realisable value.

Debtors

Trade and other debtors are recognised at the settlement amount.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors payable within one year

Creditors are recognised when the charity has a present or constructive obligation resulting from a past event and settlement is expected to result in an outflow of economic benefits.

Fund accounting

Unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Reporting period

The financial statements are presented for a period longer than one year due to this being the first reporting period as a charitable incorporated organisation. The trustees have legal authority to change the reporting period by virtue of the club's structure as a charitable incorporated organisation.

Lawford Football Club

Notes to the financial statements

For the period 2 April 2020 to 31 May 2021

2. Income from donations & legacies

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Donations	2,579	0	2,579
	<u>2,579</u>	<u>0</u>	<u>2,579</u>

3. Income from charitable activities

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Membership fees	22,529	0	22,529
Tea bar	2,036	0	2,036
Main bar	3,582	0	3,582
Grants		6,940	6,940
Pitch hire	450	0	450
Other income	416	0	416
	<u>29,013</u>	<u>6,940</u>	<u>35,953</u>

4. Other trading income

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Sponsorship	0	4,445	4,445
	<u>0</u>	<u>4,445</u>	<u>4,445</u>

5. Cost of raising funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Administration fees	220	0	220
	<u>220</u>	<u>0</u>	<u>220</u>

Lawford Football Club

Notes to the financial statements

For the period 2 April 2020 to 31 May 2021

6. Expenditure on charitable activities

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Affiliation & registration fees	779	0	779
Tea bar	1,227	0	1,227
Main Bar	2,695	0	2,695
Fines	1,174	0	1,174
Match official fees	2,201	0	2,201
Football equipment	529	0	529
Football team kit	2,209	4,445	6,654
Training	1,035	0	1,035
Rent	1,425	0	1,425
Utilities	7,289	0	7,289
Building maintenance	3,408	500	3,908
Pitch maintenance	0	4,037	4,037
Awards day	1,600	0	1,600
Coaching qualifications	210	0	210
Depreciation	1,450	533	1,983
Bank & other fees	398	0	398
Independent examiners fee	250	0	250
Other	879	0	879
	<u>28,758</u>	<u>9,516</u>	<u>38,274</u>

Lawford Football Club

Notes to the financial statements **For the period 2 April 2020 to 31 May 2021**

7. Tangible fixed assets

	Football Facilities £	Clubhouse & kitchen equipment £	Total £
Cost			
At 1 April 2020	0	0	0
Additions	6,794	3,180	9,974
At 31 May 2021	<u>6,794</u>	<u>3,180</u>	<u>9,974</u>
Depreciation			
At 1 April 2020	0	0	0
Additions	(2,026)	(2,471)	(4,497)
Charge for the period	(1,504)	(479)	(1,983)
At 31 May 2021	<u>(3,530)</u>	<u>(2,950)</u>	<u>(6,480)</u>
Net book value			
At 1 April 2020	<u>0</u>	<u>0</u>	<u>0</u>
At 31 May 2021	<u>3,264</u>	<u>230</u>	<u>3,494</u>

8. Stocks

	31-May 2021 £
Goods for resale	845
	<u>845</u>

9. Debtors

	31-May 2021 £
Other debtors	1,753
	<u>1,753</u>

Lawford Football Club

Notes to the financial statements

For the period 2 April 2020 to 31 May 2021

10. Creditors: Amounts following due within one year

	31-May 2021 £
Trade creditors	1,294
Accruals and deferred income	2,455
Other creditors	250
	<u>3,999</u>

11. Statement of funds

	01-Apr 2020 £	Income £	Expenditure £	31-May 2021 £
Football Foundation				
General Funding	0	2,106	(533)	1,573
Club Preparation Fund	0	500	(500)	0
Pitch Preparation Fund	0	5,000	(4,037)	963
Sponsored kit	0	4,445	(4,445)	0
Total restricted funds	<u>0</u>	<u>12,051</u>	<u>(9,516)</u>	<u>2,536</u>
Total unrestricted funds	<u>0</u>	<u>60,351</u>	<u>(28,978)</u>	<u>31,373</u>
Total funds	<u>0</u>	<u>72,403</u>	<u>(38,494)</u>	<u>33,908</u>

Football Foundation General Funding: Contribution towards the purchase of new goalposts.

Football Foundation Club Preparation Fund: Funding for clubs that manage their own clubhouse to make the necessary changes and modifications to allow them to reopen following the covid-19 related closure.

Football Foundation Pitch Preparation Fund: Funding for clubs that have lost out on normal revenue streams during the covid-19 pandemic, helping them to get their pitches ready for when it is safe to play football again.

Lawford Football Club

Notes to the financial statements

For the period 2 April 2020 to 31 May 2021

12. Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	1,921	1,573	3,494
Cash at bank and in hand	30,852	963	31,815
Other current assets	2,598	0	2,598
Creditors due within one year	(3,999)	0	(3,999)
	<u>31,373</u>	<u>2,536</u>	<u>33,908</u>

13. Operating lease commitments

At 31 May 2021 the total of the charity's future minimum lease payments under non-cancellable operating leases was:

	31-May 2021 £
Within 1 year	1,425
Between 1 and 5 years	5,700
After more than 5 years	12,825
Total	<u>19,950</u>

During the period £1,425 was recognised as an expense.

14. Related party transactions

The charity made payments of £1,839 to the spouse of Lloyd Bellett, trustee, for the provision of services during the period. The conflict of interest was previously declared and reviewed by the other trustees who concluded the arrangement was in the best interest of the charity.

15. Trustee remuneration and benefits

None of the trustees received any remuneration or benefits from the charity during the period.

16. Charity merger

The charity incorporated in April 2020, in which month the operations, assets and liabilities totalling £29,426 were transferred to the Charity from the unincorporated association Lawford Football Club. There was no consideration paid. The assets and liabilities were included in incoming resources at their fair values at date of transfer. There has been no material fair value adjustments from book value.