ORPINGTON FOOTBALL CLUB

England & Wales · Charity number 1189215

Details

Other names	ORPINGTON FC
Status	Registered
Legal form	Charitable company
Company number	12570232
Registered	2020-04-27
Register	View on the Charity Commission register

Contact

Address	4 Willow Vale Chislehurst BR7 5DF
Phone	02084673060
Email	orpingtonfc@gmail.com
Website	https://www.orpingtonfc.co.uk

Activities

Objects: TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION FOR THE BENEFIT OF THE INHABITANTS OF ORPINGTON AND THE SURROUNDING AREAS BY THE PROVISION OF FACILITIES FOR PLAYING ASSOCIATION FOOTBALL.TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF ORPINGTON AND THE SURROUNDING AREA THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITION OF LIFE OF THE SAID INHABITANTS.

Activities: Football Club

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Amateur Sport
- **Who:** Children/young People, The General Public/mankind

Geography

- Bromley
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£212,288	£151,067	-	-
2024-06-30	£167,565	£149,425	-	-
2023-06-30	£166,698	£147,775	-	-
2022-06-30	£216,995	£192,542	-	-
2021-06-30	£280,014	£143,019	-	-

Trustees

Name	Role	Appointed
Andrew Ingram		2020-07-10
JULIE ANN COVILL		2020-07-10
Richard Kettle		2025-03-13
Thomas Shrubshall		2020-07-10

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ORPINGTON FOOTBALL CLUB

England & Wales - Charity number 1189215

Accounts

Orpington Football Club
(INCORPORATED) (Limited by guarantee)

Trustees' Report and Financial Statements

Period Ended

30 June 2025

Company Number 12570232

England and Wales Charity Number 1189215

Orpington Football Club
(INCORPORATED) Limited by guarantee

Page No	
3	Legal and administrative information
4	Trustees' Annual Report
10	Statement of Trustees' Responsibilities
11	Independent Examiner's Report
12	Statement of Financial Activities
13	Balance Sheet
14	Notes forming part of the Financial Statements

Orpington Football Club
(INCORPORATED) Limited by guarantee

Legal and administrative information

Board of Trustees/Directors

Julie Ann Covill
Andrew Ingram
Simon Morris
Richard Kettle (appointed 13 March 2025)
Thomas Shrubshall

Club Chairman	Tom Shrubshall
Club Address	Goddington Park, Goddington Lane, Orpington Kent, BR6 9DH
Registered Office	4 Willow Vale, Chislehurst, United Kingdom, BR7 5DF
Company number	12570232
England and Wales charity number	1189215
Independent Examiner	Aplus Accountancy Limited
Bankers	Lloyds Bank 25 Gresham Street London EC2V 7HN

Orpington Football Club
(INCORPORATED) Limited by guarantee

Trustees' Annual Report for the period ended 30 June 2025

Purpose

To promote community participation in healthy recreation for the benefit of the inhabitants of Orpington and the surrounding areas by the provision of facilities for playing association football.

To promote for the benefit of the inhabitants of Orpington and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

We do this through the provision of high quality football programmes, education and social activities. To effectively deliver this, we endeavour to continually develop the skills, knowledge and expertise of our extensive volunteer base and ensure that all our volunteers maintain up to date DBS and safeguarding.

The Football Club is part of the Kent FA and is a Three Star England Football Accredited (formerly FA Charter Standard) Community Club, the most advanced level of club development and football provision.

Constitution

Orpington Football Club is a charitable company limited by guarantee which obtained its charitable status in April 2020. The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up each member of the Board is required to contribute an amount not exceeding £10.

Prior to registering as a charity Orpington Football Club operated as a non-profit unincorporated body guided by its constitution.

Orpington Football Club is an England Football Accredited Community club, based in Orpington, playing football at Goddington Park. The Club has football teams for boys, girls, men, ladies and SEN with over 550 members playing in 35 teams. The Club has continued to grow over the past few years, making it one of the largest Accredited Clubs in the Southeast of England.

Principal activities

The Board of Trustees presents its Annual Report and independently examined Financial Statements for the period ended 30 June 2025 which are also prepared to meet the requirements for a Directors' Report and Accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Review of the period and future activities

The club was delighted to appoint Richard Kettle, an ex Chairman of Orpington Football Club to the Board of Trustees in after the financial year end 30 June 2025. As a previous Club Chairman, Richard brings enthusiasm and experience to the Board.

Review of the period and future activities (continued)

The 2024-25 football season saw OFC grow to six adult teams and 35 youth teams, playing across the Kent Girls and Ladies Youth League, Selkent League, Kent Youth League, Kent County League and Orpington & Bromley District Sunday Football Leagues. A notable achievement was our U18 girls finishing the season unbeaten and winning the KGLFL Division 2, KGLFL League Cup and a KGLFL Shield Competition, showcasing the Club's commitment to developing girls' and women's football.

We continue to offer affordable weekly "Pay and Play" sessions to the youngest players including:

- Academy for 4-6 year old boys
- Wildcats for 4-10 year old girls
- SEN Stallions for young people with additional needs from 7-14 years old

All three provisions were extremely popular with over 40 children attending every week and reaching over 90 throughout the year. These programmes led to the development of 2 new boys' teams in the 24/25 season.

Sponsorship:

We continue to maintain a great relationship with our Club Sponsor, Manak Solicitors, who have agreed to sponsor our Club kit as part of a three-year sponsorship agreement ending at the end of the 25-26 season. We have many team sponsors that support individual teams by providing branded training kit for their team.

Pitches:

We continued to partner with the Football Foundation, taking advantage of the "Power of Pitches" funding and we are in year 5 of the six-year pitch improvement work. In the current year under this programme, the Football Foundation is contributing £5,000 and the Club paying £10,000 to pitch improvements. This additional over-seeding, fertilising and verti-draining work has led to significant improvements in the standard of our pitches.

The Club received £5,000 in the 24-25 season (£10,000 in 23-24) in grant funding including the Power of Pitches funding referred to above.

Goddington Park was also subject to Anti Social Behaviour with motorcycles crossing the park and ruining the pitches. The club coordinated the contractors, the Football Foundation, the London Borough of Bromley and the Friends of Goddington Park installing fencing and gates in key access points.

Our focus for the 25-26 season:

- Girls and ladies' football to match our male offering with the intention being to have female football teams represented for every age group. Working with the female members of the club, we will continue to strive to offer comparable facilities, support and equipment as we do the men to ensure all members have the same opportunities.
- Extending the Men's football offering with a Development team to increase the opportunities for youth players to continue to play as adults. With drop-off in participation across the sport, we are actively working with our membership to discover ways to encourage playing football from youth to senior teams so that more adult players continue to benefit from the physical and mental health support team sport brings.
- Expand our Young Leaders programme to help our players gain qualifications, training and experience to make them more employable.
- Continue to develop community relationships with other local groups in Goddington Park and Orpington.

Review of the period and future activities (continued)

Public benefit

The Trustees of the Football Club, having taken due regard of the guidance issued by the Charity Commission on public benefit, are satisfied that the work of the Football Club fulfils its charitable aims, which are for the wider public benefit.

The Football Club's main benefits to the public are:

- Encourage the development of young children starting their footballing journey which establishes habits of fitness and health.
- Help our players to develop both on and off the pitch with regard to life skills such as teamwork, taking feedback and resilience.
- Develop our coaches and our volunteer workforce by ensuring the correct level of support and guidance.
- Establish strong working relationships with the local community, in-particular local businesses, schools and community groups.
- Forge and maintain strong links with league authorities, the Football Foundation and the Kent FA.

The Board of Trustees

The Football Club is committed to exhibiting best practice in all aspects of corporate governance. The Football Club's governing body comprises a Board of 4 members who are listed with the current status of membership on the Legal and Administrative Information page. As previously mentioned, a fifth member has recently joined the Board.

It is the Board's responsibility to bring independent judgement to bear on issues of strategy, performance, resources and standards of conduct. The Board conducts its business through quarterly Board meetings.

All Trustees may take independent professional advice in furtherance of their duties at the Football Club's expense. The Board considers that each of its non-executive members is independent of management and free from any business or other relationship which could materially interfere with the exercise of their independent judgement. All members are required to make a formal declaration of any interest at each meeting and complete a written declaration confirming that they are eligible to act as Trustees of the Charity as recommended by the Charity Commission.

Appointments to the Board of Trustees

In line with the Board's Memorandum and Articles of Association, any new appointment to the Board of Trustees is a matter for consideration by the directors. The Trustees are responsible for ensuring that appropriate induction, training and information is provided as required.

Learning and Development of the Board of Trustees

The Board seeks to recruit new members in line with clearly defined needs for knowledge and experience. Football Club Trustees are inducted into the Football Club's work in meetings with the Chair of Trustees and the Club Chairman, and a portfolio of Football Club policies is available. Trustees receive learning and development opportunities annually, alongside members of the Football Club staff.

Internal Control: Board of Trustees

The Board is ultimately responsible for the Football Club's system of internal control and for reviewing its effectiveness. The system of internal control is designed to manage, rather than eliminate, the risk of failure to achieve business objectives and can provide reasonable but not absolute assurance against material misstatement or loss.

Controls are designed to give reasonable assurance with respect to:

- the reliability of financial information used by the Football Club or for publication
- the maintenance of proper accounting records
- the safeguarding of assets against unauthorised use or disposition

The Board considers that the directors, who are the trustees, and all Executive Committee members comprise the key management personnel of the charity. The Executive Committee members are in charge of directing and controlling, running and operating the Football Club on a day to day basis. All Trustees and Executive Committee members give freely of their time and none received remuneration in the period; details of Trustees' expenses are disclosed in the notes to the accounts.

Risk Management

The Board has a risk register and a policy statement which includes specific detailing of the Board's responsibilities. This includes an outline of key risks and a schedule and action plan for carrying out that responsibility, and the policy and register are formally reviewed by the Board each period.

Consequently, the Board of Trustees is of the view that there is a formal ongoing process in place for identifying, evaluating and managing the Football Club's significant risks which has been in place and operational throughout the period. During the past period, the Trustees reviewed the Risk Register in respect of contingency planning and managing the risks related to any potential loss of capital assets. The key risks have been assessed and identified as:

- Safeguarding and safety of our players
- Completeness of the Membership Register
- Security of the assets at the Pavilion
- Controls around cash and payments
- Recruitment and retention of volunteers, particularly coaches and managers

Systems have been put in place to mitigate these risks, with particular focus on the security of the Pavilion and related insurance arrangements. The Treasurer reports back to the Board of Trustees and the minutes of these meetings are made available to all Trustees.

Internal control: Executive Committee

The Board of Trustees has delegated day to day responsibility for reviewing the adequacy of internal controls and for making any appropriate amendments to the Club Chairman and Executive Committee. They are responsible for reporting to the Board any material weakness or breakdown in internal control which may arise.

The Club Chairman and Executive Committee acknowledge responsibility for ensuring that an effective system of internal control is maintained, operated and recorded by Orpington Football Club. The system provides reasonable assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected within a timely period, based on regular management information, administrative procedures and a clear system of delegation and accountability.

In particular, this system ensures that:

- formal policies are in place, including rules relating to the delegation of authorities, which allow the monitoring of controls and restrict the unauthorised use of the Football Club's assets;
- experienced and suitably qualified staff and volunteers take responsibility for important functions;
- forecasts and budgets are prepared which allow the Board and management to monitor business risks and financial objectives, and progress towards plans set for the period and medium term;
- all significant new initiatives, major commitments and investment projects are subject to formal authorisation procedures;
- financial and other performance is monitored regularly within the context of the Football Club's Strategic Plan;
- planning includes attention to ensuring replacement funding as individual projects approach completion;
- clearly defined capital investment control guidelines are implemented; and formal project management disciplines are adopted where appropriate.

The Board has no reason to doubt that the financial information presented to them is accurate and timely, taking into account all known factors.

Fundraising statement

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. Although we do not undertake widespread fundraising from the general public, the legislation defines fundraising as "soliciting or otherwise procuring money or other property for charitable purposes"; such amounts receivable are presented in our accounts as "voluntary income" and include grants and other donations.

All solicitations are managed internally, without involvement of commercial participators, professional fundraisers or third parties. The day-to-day management of all income generation is delegated to the Executive Committee, who are accountable to the Trustees.

The charity is not bound by any undertaking to be part of any regulatory fundraising scheme and does not consider it necessary to comply with any voluntary code of practice. We have received no complaints in relation to fundraising activities.

Financial Review

Overall, the Board of Trustees is satisfied that these accounts reflect the financial position of the Football Club during the period.

Income for the period totalled £212,288 (2024: £167,565). There was an increase in grants, with smaller increases in subscriptions and other income.

Expenditure for the period was similar to last year with an increase of £1,642. Match and training costs showed an increase whilst administration and running costs decreased.

Overall for the period the Football Club made a profit of £61,221 (2024: £18,140).

The Club has covered the costs of delivering services through subscriptions and sponsorship with a small start to the Pavilion fundraising effort. As costs have increased significantly in the last few years, we will have to consider increasing subscriptions. We offer a generous Financial Assistance programme to ensure that everyone has access to our football club regardless of financial circumstances.

Reserves policy

The Football Club continues to aim to operate a policy of maintaining reserves at a level to cover three months of committed operational costs. This has been assessed to be £36,000 (2024: £34,500) and is represented by the General Fund balance carried forward.

In light of this the Trustees believe the Football Club's reserves position to be satisfactory and sufficient.

Going concern

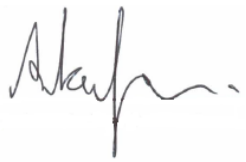
The Football Club continues to appraise its financial situation and to adapt its business model accordingly.

The Trustees have set guidance that the Football Club should budget to meet all commitments and obligations to its players and other stakeholders, and they have prepared these accounts on a going concern basis.

Trustees' Responsibilities

Each of the Trustees (directors) has confirmed that so far as they are aware, there is no relevant information of which the company's Independent Examiner is unaware, and that they have taken all the steps that they ought to have taken as a director in order to become aware of any relevant information and to establish that the company's Independent Examiner is aware of that information.

By order of the Board



Chair of Board of Trustees - Andrew Ingram

Date: 24 March 2026

Statement of Trustees' responsibilities for the period ended 30 June 2025

The Trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company and charity law require the Trustees to prepare financial statements for each financial period. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including its income and expenditure, of the charity for the period. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate and proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the requirements of the Companies Act 2006. 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.

Orpington Football Club
(INCORPORATED) Limited by guarantee

Independent Examiner's report to the members and Trustees of Orpington Football Club

I report on my examination of the accounts of Orpington Football Club for the period ended 30 June 2025.

Responsibilities and basis of report

The Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of 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 no concerns and 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.

Signed: A Greenway

Date: 24 March 2026

Name: Adrian Greenway, Aplus Accountancy Limited

Relevant professional qualification or membership of professional bodies: MAAT, AAT MIP
Address: 13 Tidford Road, Welling, Kent, DA16 3JR

Orpington Football Club
(INCORPORATED) Limited by guarantee

Statement of Financial Activities for the period ended 30 June 2025
(including summary income and expenditure account)

	Note	Unrestricted funds	Designated funds	Restricted funds	2025 Total	2024 Total
		£	£	£	£	£
Income and endowments from:						
Donations		17,262	11,507	-	28,769	12,843
Charitable activities	2	143,135	-	40,384	183,519	154,722
Total income and endowments		**160,397**	**11,507**	**40,384**	**212,288**	**167,565**
Expenditure on:						
Charitable activities	3	120,421	9,659	20,987	151,067	149,425
Total expenditure		**120,421**	**9,659**	**20,987**	**151,067**	**149,425**
Net income /(expenditure)		39,976	1,848	19,397	61,221	18,140
Gross transfers between funds		(38,476)	53,792	(15,316)	-	-
Net movement in funds		1,500	55,640	4,081	61,221	18,140
Total funds brought forward		34,500	151,841	12,170	198,511	180,371
Total funds carried forward	7	**36,000**	**207,481**	**16,251**	**259,732**	**198,511**

The annexed notes form part of these financial statements.

All income derives from continuing activities.

Orpington Football Club
(INCORPORATED) Limited by guarantee

Balance Sheet as at 30 June 2025
(Company number 012570232)

	Note	2025 £	2024 £
Fixed Assets			
Tangible assets	4	**23,454**	**12,562**
Current Assets			
Debtors	5	75	-
Cash at bank and in hand		237,338	187,230
		237,413	**187,230**
Creditors			
Creditors: Amounts falling due within one period	6	1,135	1,281
Net current assets		**236,278**	**185,949**
Total assets less current liabilities		**259,732**	**198,511**
Total net assets		**259,732**	**198,511**
Represented by			
Unrestricted funds	7	36,000	34,500
Designated funds	7	207,481	151,841
Restricted funds	7	16,251	12,170
Total funds		**259,732**	**198,511**

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.
The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved and authorised for issue by the Board of Trustees on the 24 March 2026.

Chair of the Board of Trustees - Andrew Ingram

Notes to the Financial Statements for the period ended 30 June 2025

1. Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared under the Charities Act 2011, the Charities' Statement of Recommended Practice (Charities SORP (FRS 102) as amended by Update Bulletin 2) and Financial Reporting Standard 102 applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.
Orpington Football Club constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The Trustees have prepared these accounts on a going concern basis. They have reviewed the budgets and forecasts forming the charity's business plan for a period in excess of twelve months beyond the date of signing of the account. The Trustees consider therefore that they have reasonable assurance that the charity will continue to operate.

Funds

General funds represent the funds of the Company that are not subject to any restriction regarding their use and are available for use at the discretion of the Trustees in furtherance of the objectives of the charitable company.
Designated funds are funds set aside at the discretion of the Trustees for a particular purpose and carry no restrictions. Restricted funds consist of grants and bursaries which are subject to restrictions on their expenditure by the donor.

Income

All income is included in the statement of financial activities when the charitable company is entitled to the income, it is probable that the income will be received, and the amount can be measured reliably.
Grants and donations received as Restricted Funds, defined as those which carry an obligation to repay any sums not actually spent, are brought into the SOFA in the period of receipt and carried forward within Restricted Funds until either spent or refunded.

Deferred income

Where unconditional entitlement to grants receivable and fees paid in advance is dependent upon fulfilment of conditions within the Football Club's control, the incoming resources are recognised when there is sufficient evidence that conditions have been met. Where there is uncertainty as to whether the Football Club has met such conditions, or the funder clearly states that the funding is for the next financial period, then the incoming resource is deferred. Subscriptions are recognised over the duration of membership, fees received in advance are accounted for in liabilities and released over the period of membership.

Expenditure

Expenditure is included in the accounts on an accruals basis.

Charitable activities

All costs are allocated between categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly or apportioned on an appropriate basis.

Notes to the Financial Statements for the period ended 30 June 2025

1. Accounting policies (continued)

Tangible fixed assets

All capital expenditure below £500 is written off as and when it is incurred.
Depreciation is provided on all tangible fixed assets other than freehold land and buildings, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fittings and education equipment - over 4 to 10 years

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

Orpington Football Club is a registered charity within the meaning of paragraph 1 of schedule 6 of the Finance Act 2010. Accordingly it is exempt from taxation in respect of income or capital gains within categories covered by chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. No tax charge arose in the period.

Judgements in applying accounting policies and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

In preparing these financial statements, the key judgements and estimates have been made in respect of the following:
- Going concern: In light of current economic circumstances and the impact on the Football Club’s business the Trustees’ have paid particular attention to this matter.

Notes to the Financial Statements for the period ended 30 June 2025

2. Charitable activities

	2025	2024
	£	£
Subscriptions	120,373	119,894
Grants and sponsorship	40,444	13,265
Other income	22,702	21,563
	183,519	**154,722**

3. Charitable activities

	2025	2024
	£	£
Match and training costs	124,305	114,087
Administration and running costs	25,827	34,403
Governance: Accountancy and Independent Examination	935	935
	151,067	**149,425**

7. Fixed Assets

	Equipment	Total
	£	£
Cost		
At I July	19,171	19,171
Additions	18,390	18,390
Disposals	-	-
At 30 June	**37,561**	**37,561**
Depreciation		
At I July	6,609	6,609
Charge for the year	7,498	7,498
Released on disposal	-	-
At 30 June	**14,107**	**14,107**
Net Book Value		
At 30 June 2025	**23,454**	**23,454**
At 30 June 2024	**12,562**	**12,562**

5. Debtors

	2025	2024
	£	£
Other debtors	-	-
Prepayments and accrued income	75	-
	75	**-**

6. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	-	346
Accruals and prepaid subscriptions	1,135	935
	1,135	**1,281**

7. Funds

	Balance b/f 30 June 2024	Incoming resources	Resources expended	Transfers between funds	Balance c/f 30 June 2025
Unrestricted	£	£	£	£	£
General Fund	34,500	160,397	120,421	(38,476)	36,000
Designated					
Pavilion Development Fund	139,279	11,507	2,161	35,402	184,027
Fixed asset Fund	12,562	-	7,498	18,390	23,454
	151,841	11,507	9,659	53,792	207,481
Total Unrestricted	186,341	171,904	130,080	15,316	243,481
Restricted					
ASDA Footballs & Hardship	-	1,776	-	-	1,776
Barclays Community Football Fund - Deep Impact grant	2,027	112	1,200	-	939
Bromley (London) Community Fund	-	-	-	-	-
Dean Francolini	9,381	-	-	-	9,381
Football Foundation (pitch)	(2,280)	4,967	2,687	-	-
Football Foundation (gates)	(1,550)	16,343	-	(14,793)	-
Garfield Weston	-	15,000	14,851	-	149
Jack Petchey	637	1,886	1,219	-	1,304
London Youth	3,432	-	1,030	-	2,402
Other restricted funds	523	300	-	(523)	300
Total restricted	12,170	40,384	20,987	(15,316)	16,251
Total Funds	**198,511**	**212,288**	**151,067**	**-**	**259,732**

The transfer between the General Fund and the Pavilion Development Fund maintains the General Fund balance in accordance with the Reserves Policy; transfers between the Fixed asset Fund and the Football Foundation (gates) are fixed assets; whilst the transfers between the General Fund and Other restricted funds are re-allocation of expenditure to restricted funds.

Net assets: fixed assets are represented by the Fixed Asset fund, other designated and all restricted funds are held in cash at bank, and the General Fund is represented by the balance of cash and all other assets and liabilities.

7. Funds (continued)

Designated funds

Pavilion Development Fund: Monies allocated to the new pavilion development set aside by the Trustees.

Fixed asset Fund: includes fixed assets acquired and the balance represents the Net Book Value of those assets which will depreciated in future years

Restricted funds

ASDA Footballs & Hardship: to provide financial support to club members in need

Barclays Community Football Fund - Deep Impact grant: Developing and growing football activities for young people from underrepresented groups.

Bromley (London) Community Fund: Funding supporting our Young Leaders coaching programme.

Dean Francolini: Personal donations made in memory of Dean Francolini earmarked for the new Pavilion development.

Disability Rights UK: Funding for Young Leaders supporting our SEN Stallion training offering.

Football Foundation (gates): Pavilion fence gate funding

Football Foundation (pitch): Funding for pitch improvements

Garfield Weston: to support core costs of the charity

Girls Football: Sport England Funding to support the development of new girls' teams at Orpington FC.

Jack Petchey: Recognises outstanding achievement in members aged 11-25 years old.

London Youth: Young leaders funding

Pitch Improvement: Football Foundation funding for the improvement of the pitches in Goddington Park.

Other restricted funds: Various grants and donations given for a specific purpose.

7. Funds (continued)

	Balance b/f 30 June 2023	Incoming resources	Resources expended	Transfers between funds	Balance c/f 30 June 2024
Unrestricted	£	£	£	£	£
General Fund	27,000	150,907	134,935	(8,472)	34,500
Designated					
Pavilion Development Fund	129,072	10,000	-	207	139,279
Fixed asset Fund	4,423	-	3,966	12,105	12,562
	133,495	10,000	3,966	12,312	151,841
Total Unrestricted	160,495	160,907	138,901	3,840	186,341
Restricted					
Barclays Community Football Fund - Deep Impact grant	4,115	-	2,088	-	2,027
Bromley (London) Community Fund	510	-	510	-	-
Dean Francolini	9,381	-	-	-	9,381
Disability Rights UK 22-23	2,376	-	2,376	-	-
Football Foundation (pitch)	-	-	2,280	-	(2,280)
Football Foundation (gates)	-	-	-	(1,550)	(1,550)
Jack Petchey	600	900	863	-	637
London Youth	-	4,012	580	-	3,432
Other funds	2,894	1,746	1,827	(2,290)	523
Total restricted	19,876	6,658	10,524	(3,840)	12,170
Total Funds	**180,371**	**167,565**	**149,425**	**-**	**198,511**

The transfer between the General Fund and the Pavilion Development Fund occurred to maintain the General Fund balance at £34,500 in accordance with the Reserves Policy; transfers between the Fixed asset Fund and both the General Fund and the Football Foundation (gates) are transfers of fixed assets; whilst the transfers between the General Fund and Other restricted funds are re-allocation of expenditure to restricted funds.

8. Related parties and transactions with Trustees

No trustees were reimbursed for travel expenses and subsistence incurred in the course of their duties.

ORPINGTON FOOTBALL CLUB

England & Wales - Charity number 1189215

Accounts

Orpington Football Club
(INCORPORATED) (Limited by guarantee)

Trustees' Report and Financial Statements

Period Ended

30 June 2023

Company Number 12570232

England and Wales Charity Number 1189215

Orpington Football Club
(INCORPORATED) Limited by guarantee

Page No	
3	Legal and administrative information
4	Trustees' Annual Report
10	Statement of Trustees' Responsibilities
11	Independent Examiner's Report
12	Statement of Financial Activities
13	Balance Sheet
14	Notes forming part of the Financial Statements

Orpington Football Club
(INCORPORATED) Limited by guarantee

Legal and administrative information

Board of Trustees/Directors

Neal Collins (resigned 28 January 2024)
Julie Ann Covill
Andrew Ingram
Simon Morris
Richard Kettle (appointed 13 March 2025)
Thomas Shrubshall

Club Chairman	Tom Shrubshall
Club Address	Goddington Park, Goddington Lane, Orpington Kent, BR6 9DH
Registered Office	4 Willow Vale, Chislehurst, United Kingdom, BR7 5DF
Company number	12570232
England and Wales charity number	1189215
Independent Examiner	Aplus Accountancy Limited
Bankers	Lloyds Bank 25 Gresham Street London EC2V 7HN

Orpington Football Club
(INCORPORATED) Limited by guarantee

Trustees' Annual Report for the period ended 30 June 2024

Purpose

To promote community participation in healthy recreation for the benefit of the inhabitants of Orpington and the surrounding areas by the provision of facilities for playing association football.

To promote for the benefit of the inhabitants of Orpington and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

We do this through the provision of high quality football programmes, education and social activities. To effectively deliver this, we endeavour to continually develop the skills, knowledge and expertise of our extensive volunteer base. We ensure that all our volunteers maintain up to date DBS and safeguarding training.

The Football Club is part of the Kent FA, due to the historical Kent County boundaries including Orpington, and is a Three Star FA Chartered Standard Community Club, the most advanced level of club development and football provision.

Constitution

Orpington Football Club is a charitable company limited by guarantee which obtained its charitable status in April 2020. The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up each member of the Board is required to contribute an amount not exceeding £10.

Prior to registering as a charity Orpington Football Club operated as a non-profit unincorporated body guided by its constitution.

Orpington Football Club is a FA Charter Standard Community club, based in Orpington, playing football at Goddington Park. The Club has football teams for boys, girls, men, ladies & SEN with over 600 members playing in 35 teams. Orpington Football Club has continued to grow over the past few periods, making it one of the largest Charter Standard Clubs in the South East of England.

Principal activities

The Board of Trustees presents its Annual Report and independently examined Financial Statements for the period ended 30 June 2024 which are also prepared to meet the requirements for a Directors' Report and Accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting standards applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2015.

Review of the period and future activities

The 2023-24 football season saw OFC grow to six adult teams and 35 youth teams, playing across the Kent Girls and Ladies Youth League, Selkent League, Kent Youth League, Kent County League and Orpington & Bromley District Sunday Football Leagues. A notable achievement was our U18 girls winning both the KGLFL Tina Marshall Cup and a KGLFL Shield Competition, showcasing the Club's commitment to development girls and women's football.

Review of the period and future activities (continued)

We continue to offer affordable weekly "Pay and Play" sessions to the youngest players including:

- Academy for 4-6 year old boys,
- Wildcats for 4-10 year old girls, and
- SEN Stallions for young people with additional needs from 7-14 years old.

All three provisions were extremely popular with over 50 children attending every week. These programs lead to the development of 2 new boys' teams in the 23/24 season.

Sponsorship:

We continue to maintain a great relationship with our Club Sponsor, Manak Solicitors, who have agreed to sponsor our Club kit as part of a three-year sponsorship agreement ending at the end of the 24-25 season. We have many team sponsors that support individual teams by providing branded training kit for their team.

Pitches:

We continue to partner with the Football Foundation, taking advantage of the "Power of Pitches" funding and we are in the final year of the six-year pitch improvement work. This over-seeding, fertilising and verti-draining has led to significant improvements in the standard of our pitches.

The Club received £6,212 in grant funding in the 23-24 season (22-23: £20,801), including the Power of Pitches funding referred to above.

Pavilion Project:

After 4 years of applying and reapplying, the Club were thrilled to be granted planning permission on 9 November 2023, and are still working with Bromley Council to agree the new lease and license to make this project fundable and move it forward. The Club has commenced fundraising with a PWC sponsored walk and have developed fundraising targets and strategy. We plan to break ground in September 2027.

Our focus for the 24-25 season:

- Moving plans for a full accessible for all ages and abilities OFC Community Pavilion toward its funding, construction and opening.
- Girls and ladies' football to match our male offering with the intention being to have female football teams represented for each age group. Working with the female members of the club, we will continue to stive to offer comparable facilities, support, and equipment as we do the men to ensure all members have the same opportunities.
- Extending the Men's football offering with a Development team to increase the opportunities for youth players to continue to play as adults. With jump off in participation across the sport, we are actively working with our membership to discover ways to encourage playing football from youth to senior teams so that more adult players continue to benefit from the physical and mental health support team sport brings.
- Expand our Young Leaders programme to help our players gain qualifications, training and experience to make them more employable.
- Continue to develop community relationships with other local groups in Goddington Park and Orpington.

Review of the period and future activities (continued)

Public benefit

The Trustees of the Football Club, having taken due regard of the guidance issued by the Charity Commission on public benefit, are satisfied that the work of the Football Club fulfils its charitable aims, which are for the wider public benefit.

The Football Club's main benefits to the public are:

- Encourage the development of young children starting their footballing journey which establish habits of fitness and health.
- Help our players to develop both on and off the pitch with regard to life skills such as teamwork, taking feedback and resilience.
- Develop our coaches & our volunteer workforce by ensuring the correct level of support and guidance.
- Establish strong working relationships with the local community, in-particular local businesses, schools & community groups.
- Forge and maintain strong links with league authorities, the Football Foundation and the Kent FA.

The Board of Trustees

The Football Club is committed to exhibiting best practice in all aspects of corporate governance. The Football Club's governing body comprises a Board of 5 members. These members are listed with the current status of membership on Legal and administrative information page.

It is the Board's responsibility to bring independent judgement to bear on issues of strategy, performance, resources and standards of conduct. The Board conducts its business through quarterly Board meetings.

All Trustees may take independent professional advice in furtherance of their duties at the Football Club's expense. The Board considers that each of its non-executive members is independent of its management and free from any business or other relationship which could materially interfere with the exercise of their independent judgement. All members are required to make a formal declaration of any interest at each meeting and are required to complete a written declaration confirming that they are eligible to act as Trustees of the Charity as recommended by the Charity Commission.

Appointments to the Board of Trustees

In line with the Board's Memorandum and Articles of Association, any new appointment to the Board of Trustees is a matter for consideration by the directors. The Trustees are responsible for ensuring that appropriate induction, training and information is provided as required.

Learning and Development of the Board of Trustees

The Board seeks to recruit new members in line with clearly defined needs for knowledge and experience. Football Club Trustees are inducted into the Football Club's work in meetings with the Chair of Trustees and the Club Chairman. A portfolio of Football Club policies is available. Trustees receive learning and development opportunities annually, with members of the Football Club staff.

Internal Control: Board of Trustees

The Board is ultimately responsible for the Football Club's system of internal control and for reviewing its effectiveness. However, the Board recognises that any such system can only manage and not eliminate the risk of failure to achieve business objectives. Also, it can only provide reasonable and not absolute assurance against any material misstatement or loss. This system of internal control is based on an ongoing process designed to identify and prioritise any risks to the achievement of Football Club policies, aims and objectives and aspirations and to evaluate the likelihood and impact of such risks being realised. The Board then seeks to manage these efficiently, effectively and economically. These controls are designed to give reasonable assurance with respect to:

- the reliability of financial information used by the Football Club or for publication;
- the maintenance of proper accounting records; and
- the safeguarding of assets against unauthorised use or disposition.

The Board considers that the directors, who are the trustees, and all Executive Committee members comprise the key management personnel of the charity. The Executive Committee members are in charge of directing and controlling, running and operating the Football Club on a day to day basis. All Trustees and Executive Committee members give freely of their time and none received remuneration in the period. Details of Trustees' expenses are disclosed in the notes to the accounts.

Risk Management

The Board has a risk register and a policy statement which includes specific detailing of the Board's responsibilities. This includes an outline of key risks and a schedule and action plan for the carrying out of that responsibility. The policy and the workings of the register are formally reviewed by the Board each period. The Board recognises that risk can never be eliminated entirely and that there are aspects of work in which the Football Club rightly has an appetite for risk - including its commitment to recruiting students from non-traditional backgrounds. However, in its financial dealings and its promotion of its aims, the Football Club continues to manage any inevitable risk robustly and effectively.

Consequently, the Board of Trustees is of the view that there is a formal ongoing process in place for identifying, evaluating and managing the Football Club's significant risks. This process has been in place and operational throughout the period. During the past period, the Trustees reviewed the Risk Register in respect of contingency planning and to managing the risks related to any potential loss of capital assets. The key risks have been assessed and identified as:

1. Safeguarding and safety of our players
2. Completeness of the Membership Register
3. Security of the assets at the Pavilion
4. Controls around Cash and Payments
5. Recruitment and retention of volunteers, particularly coaches and managers

The above risks have been identified and reviewed. Systems have been put in place to mitigate these risks. Particular focus has been placed on the security of the Pavilion having been burgled in July 2017 and the related insurance policies.

The Treasurer reports back to the Board of Trustees and the minutes of these meetings are made available to all Trustees.

Internal control: Executive Committee

The Board of Trustees has delegated day to day responsibility for reviewing the adequacies of internal controls and for making any appropriate amendments to the Club Chairman and Executive Committee. They are thereby responsible for reporting to the Board any material weakness or breakdown in internal control which may arise.

The Club Chairman and Executive Committee acknowledges responsibility for ensuring that an effective system of internal control is maintained, operated and recorded by Orpington Football Club. The system provides reasonable assurance that assets are safeguarded, transactions authorised, properly recorded and material errors or irregularities are either prevented or would be detected within a timely period. This is based on a framework of regular management information, administrative procedures and a clear system of delegation and accountability. In particular, this system ensures that:

- formal policies are in place, including rules relating to the delegation of authorities, which allow the monitoring of controls and restrict the unauthorised use of the Football Club's assets;
- experienced and suitably qualified staff take responsibility for important functions;
- forecasts and budgets are prepared which allow the Board and management to monitor business risks and financial objectives, and progress towards plans set for the period and medium term;
- all significant new initiatives, major commitments and investment projects are subject to formal authorisation procedures, through formal relevant sub-committees comprising Board Members and others;
- financial and other performances are monitored regularly within the context of the Football Club's Strategic Plan;
- planning includes attention to ensuring replacement funding as individual projects approach their completion;
- clearly defined capital investment control guidelines are implemented; and
- formal project management disciplines are adopted where appropriate.

The Board has no reason to doubt that the financial information presented to them is accurate and timely, taking into account all known factors.

Fundraising statement

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. Although we do not undertake widespread fundraising from the general public, the legislation defines fund raising as "soliciting or otherwise procuring money or other property for charitable purposes." Such amounts receivable, are presented in our accounts as "voluntary income" and includes legacies and grants.

In relation to the above we confirm that all solicitations are managed internally, without involvement of commercial participators or professional fund-raisers, or third parties. The day to day management of all income generation is delegated to the Executive Committee, who are accountable to the Trustees.

The charity is not bound by any undertaking to be bound by any regulatory scheme and the charity does not consider it necessary to comply with any voluntary code of practice. We have received no complaints in relation to fundraising activities. Our terms of employment require staff to behave reasonably at all times; as we do not approach individuals for funds we do not have to particularise this to fundraising activities nor do we consider it necessary to design specific procedures to monitor such activities.

Financial Review

Overall, the Board of Trustees is satisfied that these accounts reflect the financial position of the Football Club during the period.

Income for the period totalled £167,565 (2023: 166,698). There was an increase in subscriptions, with smaller increases in donations and other income, compared to a decrease in grants.

Expenditure for the period was similar to last year with an increase of £1,650. Match and training costs showed a small decrease whilst administration and running costs increased.

Overall for the period the Football Club made a profit of £18,140 (2023: profit of £18,923).

The Club has covered the costs of delivering services through subscriptions and sponsorship with a small start to the Pavilion fundraising effort. As costs are increasing significantly in the last few years, we will have to consider increasing subscriptions for the 24-25 season.

Reserves policy

The Football Club continues to aim to operate a policy of maintaining reserves at a level to cover three months of committed operational costs. This has been assessed to be £34,500 (2023: £27,000) and is represented by the General Fund balance carried forward.

In light of this the Trustees believe the Football Club's reserves position to be satisfactory and sufficient.

Going concern

The Football Club continues to appraise its financial situation and to adapt its business model accordingly.

The Trustees have set guidance that the Football Club should budget to meet all commitments and obligations to its players and other stakeholders. They have prepared these accounts on a going concern basis and are satisfied that there are sufficient cash reserves to cover operations.

Trustees' Responsibilities

Each of the Trustees (directors) has confirmed that so far as they are aware, there is no relevant information of which the company's Independent Examiner is unaware, and that they have taken all the steps that they ought to have taken as a director in order to become aware of any relevant information and to establish that the company's Independent Examiner is aware of that information.

By order of the Board

Chair of Board of Trustees - Andrew Ingram

Date: 28 March 2025

Statement of Trustees' responsibilities for the period ended 30 June 2024

The Trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company and charity law require the Trustees to prepare financial statements for each financial period. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including its income and expenditure, of the charity for the period. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate and proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the requirements of the Companies Act 2006. 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.

Orpington Football Club
(INCORPORATED) Limited by guarantee

Independent Examiner's report to the members and Trustees of Orpington Football Club

I report on my examination of the accounts of Orpington Football Club for the period ended 30 June 2024.

Responsibilities and basis of report

The Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of 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 no concerns and 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.

Signed: A Greenway

Date: 28 March 2025

Name: Adrian Greenway, Aplus Accountancy Limited

Relevant professional qualification or membership of professional bodies: MAAT, AAT MIP
Address: 13 Tidford Road, Welling, Kent, DA16 3JR

Orpington Football Club
(INCORPORATED) Limited by guarantee

Statement of Financial Activities for the period ended 30 June 2024
(including summary income and expenditure account)

	Note	Unrestricted funds	Designated funds	Restricted funds	2024 Total	2023 Total
		£	£	£	£	£
Income and endowments from:						
Donations		2,397	10,000	446	12,843	9,984
Charitable activities	**2**	148,510	-	6,212	154,722	156,714
Total income and endowments		**150,907**	**10,000**	**6,658**	**167,565**	**166,698**
Expenditure on:						
Charitable activities	**3**	134,935	3,966	10,524	149,425	147,775
Total expenditure		**134,935**	**3,966**	**10,524**	**149,425**	**147,775**
Net income /(expenditure)		15,972	6,034	(3,866)	18,140	18,923
Gross transfers between funds		(8,472)	12,312	(3,840)	-	-
Net movement in funds		7,500	18,346	(7,706)	18,140	18,923
Total funds brought forward		27,000	133,495	19,876	180,371	161,448
Total funds carried forward	7	**34,500**	**151,841**	**12,170**	**198,511**	**180,371**

The annexed notes form part of these financial statements.

All income derives from continuing activities.

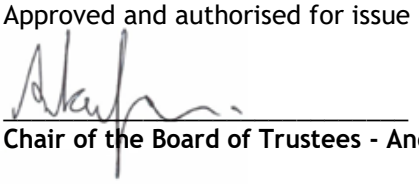
Orpington Football Club
(INCORPORATED) Limited by guarantee

Balance Sheet as at 30 June 2024
(Company number 012570232)

	Note	2024 £	2023 £
Fixed Assets			
Tangible assets	4	**12,562**	**4,423**
Current Assets			
Debtors	5	-	11,577
Cash at bank and in hand		187,230	167,030
		187,230	**178,607**
Creditors			
Creditors: Amounts falling due within one period	6	1,281	2,659
Net current assets		**185,949**	**175,948**
Total assets less current liabilities		**198,511**	**180,371**
Total net assets		**198,511**	**180,371**
Represented by			
Unrestricted funds	7	34,500	27,000
Designated funds	7	151,841	133,495
Restricted funds	7	12,170	19,876
Total funds		**198,511**	**180,371**

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.
The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved and authorised for issue by the Board of Trustees on the 28 March 2025.



Chair of the Board of Trustees - Andrew Ingram

Notes to the Financial Statements for the period ended 30 June 2024

1. Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared under the Charities Act 2011, the Charities' Statement of Recommended Practice (Charities SORP (FRS 102) as amended by Update Bulletin 2) and Financial Reporting Standard 102 applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.
Orpington Football Club constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The Trustees have prepared these accounts on a going concern basis. They have reviewed the budgets and forecasts forming the charity's business plan for a period in excess of twelve months beyond the date of signing of the account. The Trustees consider therefore that they have reasonable assurance that the charity will continue to operate. This includes any negative financial impact as a result of COVID-19.

Funds

General funds represent the funds of the Company that are not subject to any restriction regarding their use and are available for use at the discretion of the Trustees in furtherance of the objectives of the charitable company.
Designated funds are funds set aside at the discretion of the Trustees for a particular purpose and carry no restrictions. Restricted funds consist of grants and bursaries which are subject to restrictions on their expenditure by the donor.

Income

All income is included in the statement of financial activities when the charitable company is entitled to the income, it is probable that the income will be received, and the amount can be measured reliably.
Grants and donations received as Restricted Funds, defined as those which carry an obligation to repay any sums not actually spent, are brought into the SOFA in the period of receipt and carried forward within Restricted Funds until either spent or refunded.

Deferred income

Where unconditional entitlement to grants receivable and fees paid in advance is dependent upon fulfilment of conditions within the Football Club's control, the incoming resources are recognised when there is sufficient evidence that conditions have been met. Where there is uncertainty as to whether the Football Club has met such conditions, or the funder clearly states that the funding is for the next financial period, then the incoming resource is deferred. Subscriptions are recognised over the duration of membership, fees received in advance are accounted for in liabilities and released over the period of membership.

Expenditure

Expenditure is included in the accounts on an accruals basis.

Charitable activities

All costs are allocated between categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly or apportioned on an appropriate basis.

Notes to the Financial Statements for the period ended 30 June 2024

1. Accounting policies (continued)

Tangible fixed assets

All capital expenditure below £500 is written off as and when it is incurred.
Depreciation is provided on all tangible fixed assets other than freehold land and buildings, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fittings and education equipment - over 4 to 10 years

Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation
Orpington Football Club is a registered charity within the meaning of paragraph 1 of schedule 6 of the Finance Act 2010. Accordingly it is exempt from taxation in respect of income or capital gains within categories covered by chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. No tax charge arose in the period.

Judgements in applying accounting policies and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

In preparing these financial statements, the key judgements and estimates have been made in respect of the following:
- Debt provision: Provisions for bad debt are based on the likelihood of recovery.
- Going concern: In light of current economic circumstances and the impact on the Football Club’s business the Trustees’ have paid particular attention to this matter.

Notes to the Financial Statements for the period ended 30 June 2024

2. Charitable activities

	2024	2023
	£	£
Subscriptions	119,894	109,729
Grants and sponsorship	13,265	31,861
Other income	21,563	15,124
	154,722	**156,714**

3. Charitable activities

	2024	2023
	£	£
Match and training costs	114,087	116,368
Administration and running costs	34,403	30,472
Governance: Accountancy and Independent Examination	935	935
	149,425	**147,775**

7. Fixed Assets

	Equipment	Total
	£	£
Cost		
At I July	7,066	7,066
Additions	12,105	12,105
Disposals	-	-
At 30 June	**19,171**	**19,171**
Depreciation		
At I July	2,643	2,643
Charge for the year	3,966	3,966
Released on disposal	-	-
At 30 June	**6,609**	**6,609**
Net Book Value		
At 30 June 2024	**12,562**	**12,562**
At 30 June 2023	**4,423**	**4,423**

5. Debtors

	2024	2023
	£	£
Subscriptions due	-	1,492
Other debtors	-	-
Prepayments and accrued income	-	10,085
	-	**11,577**

6. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	346	-
Accruals and prepaid subscriptions	935	2,659
	1,281	**2,659**

7. Funds

	Balance b/f 30 June 2023	Incoming resources	Resources expended	Transfers between funds	Balance c/f 30 June 2024
Unrestricted	£	£	£	£	£
General Fund	27,000	150,907	134,935	(8,472)	34,500
Designated					
Pavilion Development Fund	129,072	10,000	-	207	139,279
Fixed asset Fund	4,423	-	3,966	12,105	12,562
	133,495	10,000	3,966	12,312	151,841
Total Unrestricted	160,495	160,907	138,901	3,840	186,341
Restricted					
Barclays Community Football Fund - Deep Impact grant	4,115	-	2,088	-	2,027
Bromley (London) Community Fund	510	-	510	-	-
Dean Francolini	9,381	-	-	-	9,381
Disability Rights UK 22-23	2,376	-	2,376	-	-
Football Foundation (pitch)	-	-	2,280	-	(2,280)
Football Foundation (gates)	-	-	-	(1,550)	(1,550)
Jack Petchey	600	900	863	-	637
London Youth	-	4,012	580	-	3,432
Other restricted funds	2,894	1,746	1,827	(2,290)	523
Total restricted	19,876	6,658	10,524	(3,840)	12,170
Total Funds	**180,371**	**167,565**	**149,425**	**-**	**198,511**

The transfer between the General Fund and the Pavilion Development Fund occurred to maintain the General Fund balance at £27,000 in accordance with the Reserves Policy; transfers between the Fixed asset Fund and both the General Fund and the Football Foundation (gates) are transfers of fixed assets; whilst the transfers between the General Fund and Other restricted funds are re-allocation of expenditure to restricted funds.

7. Funds (continued)

Designated funds represent monies allocated to the new pavilion development set aside by the Trustees.

Restricted funds:

Barclays Community Football Fund - Deep Impact grant: Developing and growing football activities for young people from underrepresented groups.

Bromley (London) Community Fund: Funding supporting our Young Leaders coaching programme.

Dean Francolini: Personal donations made in memory of Dean Francolini earmarked for the new Pavilion development.

Disability Rights UK: Funding for Young Leaders supporting our SEN Stallion training offering.

Football Foundation (gates): Pavilion fence gate funding

Football Foundation (pitch): Funding for pitch improvements

Girls Football: Sport England Funding to support the development of new girls' teams at Orpington FC.

Jack Petchey: Recognises outstanding achievement in members aged 11-25 years old.

London Youth: Young leaders funding

Pitch Improvement: Football Foundation funding for the improvement of the pitches in Goddington Park.

Other restricted funds: Various grants and donations given for a specific purpose.

7. Funds (continued)

	Balance b/f 30 June 2022	Incoming resources	Resources expended	Transfers between funds	Balance c/f 30 June 2023
Unrestricted	£	£	£	£	£
General Fund	27,000	140,645	115,115	(25,530)	27,000
Designated					
Pavilion Development Fund	107,865	-	7,971	29,178	129,072
Fixed asset Fund	4,912	-	1,403	914	4,423
	112,777	-	9,374	30,092	133,495
Total Unrestricted	139,777	140,645	124,489	4,562	160,495
Restricted					
Bromley (London) Community Fund	3,175	-	2,665	-	510
Dean Francolini	9,381	-	-	-	9,381
Disability Rights UK 22-23	-	4,409	2,033		2,376
Girls Football	1,316	-	1,316	-	-
Jack Petchey	947	1,900	2,247	-	600
Pitch Improvement	-	10,085	10,085	-	-
Barclays Community Football Fund - Deep Impact grant	-	4,115	-	-	4,115
Other restricted funds	6,852	5,544	4,940	(4,562)	2,894
Total restricted	21,671	26,053	23,286	(4,562)	19,876
Total Funds	**161,448**	**166,698**	**147,775**	**-**	**180,371**

The transfer between the General Fund and the Pavilion Development Fund occurred to maintain the General Fund balance at £27,000 in accordance with the Reserves Policy; transfers between the Fixed asset Fund and both the General Fund and the Football Foundation Fund are transfers of fixed assets; whilst the transfers between the General Fund and Other restricted funds are for monies to cover subscriptions in hardship cases and re-allocation of expenditure from restricted funds.

8. Related parties and transactions with Trustees

No trustees were reimbursed for travel expenses and subsistence incurred in the course of their duties.

ORPINGTON FOOTBALL CLUB

England & Wales - Charity number 1189215

Accounts

Orpington Football Club
(INCORPORATED) (Limited by guarantee)

Trustees' Report and Financial Statements

Period Ended

30 June 2023

Company Number 12570232

England and Wales Charity Number 1189215

Orpington Football Club
(INCORPORATED) Limited by guarantee

Page No	
3	Legal and administrative information
4	Trustees' Annual Report
10	Statement of Trustees' Responsibilities
11	Independent Examiner's Report
12	Statement of Financial Activities
13	Balance Sheet
14	Notes forming part of the Financial Statements

Orpington Football Club
(INCORPORATED) Limited by guarantee

Legal and administrative information

Board of Trustees/Directors

Neal Collins
Julie Ann Covill
Andrew Ingram
Simon Morris
Thomas Shrubshall

Club Chairman	Tom Shrubshall - appointed June 2023 Richard Kettle - resigned June 2023
Club Address	Goddington Park, Goddington Lane, Orpington Kent, BR6 9DH
Registered Office	4 Willow Vale, Chislehurst, United Kingdom, BR7 5DF
Company number	12570232
England and Wales charity number	1189215
Independent Examiner	Aplus Accountancy Limited
Bankers	Lloyds Bank 25 Gresham Street London EC2V 7HN

Orpington Football Club
(INCORPORATED) Limited by guarantee

Trustees' Annual Report for the period ended 30 June 2023

Purpose

To promote community participation in healthy recreation for the benefit of the inhabitants of Orpington and the surrounding areas by the provision of facilities for playing association football.

To promote for the benefit of the inhabitants of Orpington and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

We do this through the provision of high quality football programmes, education and social activities. To effectively deliver this, we endeavour to continually develop the skills, knowledge and expertise of our extensive volunteer base. We ensure that all our volunteers maintain up to date DBS and safeguarding training.

The Football Club is part of the Kent FA, due to the historical Kent County boarders including Orpington, and is a Three Star FA Chartered Standard Community Club, the most advanced level of club development and football provision.

Constitution

Orpington Football Club is a charitable company limited by guarantee which obtained its charitable status in April 2020. The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up each member of the Board is required to contribute an amount not exceeding £10.

Prior to registering as a charity Orpington Football Club operated as a non-profit unincorporated body guided by its constitution.

Orpington Football Club is a FA Charter Standard Community club, based in Orpington, playing football at Goddington Park. The Club has football teams for boys, girls, men, ladies & SEN with over 600 members playing in 40 teams. Orpington Football Club has continued to grow over the past few periods, making it one of the largest Charter Standard Clubs in the South East of England.

Principal activities

The Board of Trustees presents its Annual Report and independently examined Financial Statements for the period ended 30 June 2023 which are also prepared to meet the requirements for a Directors' Report and Accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting standards applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2015.

Review of the period and future activities

The 2022-23 football season was our second full season back after the Covid pandemic. OFC has grown to six adult teams and 35 youth teams, playing across the Kent Girls and Ladies Youth League, Selkent League, Kent Youth League, Kent County League and Orpington & Bromley District Sunday Football Leagues. The Men's First team reached the Kent Junior Cup Final for the first time in many years, narrowly losing 2-1 to Littlebourne with an 89th minute goal.

Review of the period and future activities (continued)

We continue to offer affordable weekly "Pay and Play" sessions to the youngest players including:

- Academy for 4-6 year old boys,
- Wildcats for 4-10 year old girls, and
- SEN Stallions for young people with additional needs from 7-14 years old.

All three provisions were extremely popular with over 50 children attending every week. These programs led to the development of a new girls' teams and 2 new boys' teams in the 23/24 season.

We reluctantly accepted the resignation of long-time Chairman, Richard Kettle from the executive. Richard served as Chair for several years as well as managing a team and has overseen the Club's significant growth at Goddington Park. Before stepping down Richard identified and recommended his successor, Tom Shrubshall, to the Executive Committee. Tom has been with Orpington FC since playing as a boy and currently manages an U10 boys team as well as serving as Chair from the 23-24 season. We have recruited a number of new Managers and Coaches to join the Exec team for the 23-24 season, including several Coaches and Managers from youth soccer teams.

Sponsorship:

We continue to maintain a great relationship with our Club Sponsor, Manak Solicitors, who have agreed to sponsor our Club kit as part of a five-year sponsorship agreement. We have many team sponsors that support individual teams by providing branded training kit for their team.

Pitches:

We continue to partner with the Football Foundation, taking advantage of the "Power of Pitches" funding and we are in Year 4 of the six-year pitch improvement work started in the 2019-20 season. This over-seeding, fertilising and vertidraining has led to significant improvements in the standard of our pitches.

The Club received £20,801 the 22-23 season (£43,008 in 22-21) in grant funding season including the Power of Pitches funding referred to above.

Pavilion Project:

During the season the Club continued its work towards obtaining planning permission for the development of a new OFC Community Pavilion. After the Club's initial Planning Application was refused in September 2022, we regrouped to submit a more compelling modified planning application influenced by a second community consultation and much discussion with Orpington MP and local councillors.

We were thrilled to be granted planning permission on 9 November, 2023, and will be working with Bromley Council to agree the planning conditions and extend the lease and license to move this exciting project forward. We will shortly commence fundraising and plan to break ground in 2026-27.

Review of the period and future activities (continued)

Our focus for the 23-24 season:

• Extending the Men's football offering with a Development team to increase the opportunities for youth players to continue to play as adults. With the reduction in young adult participation across the sport, we are actively working with our membership to discover ways to encourage playing football from youth to senior teams so that more adult players continue to benefit from the physical and mental health support team sport brings.
• Girls and ladies' football to match our male offering with the intention being to have female football teams represented at each age group. Working with the female members of the club, we will continue to strive to offer comparable facilities, support, and equipment as we do men to ensure all members have the same opportunities.
• Young Leaders programme to help our players gain qualifications, training and experience to make them more employable.
• Continue to develop community relationships with other local groups in Goddington Park and Orpington.
• Moving plans for the OFC Community Pavilion toward its construction and opening.

Public benefit

The Trustees of the Football Club, having taken due regard of the guidance issued by the Charity Commission on public benefit, are satisfied that the work of the Football Club fulfils its charitable aims, which are for the wider public benefit.

The Football Club's main benefits to the public are to:

- Encourage the development of young children starting their footballing journey.
- Help our players to develop both on and off the pitch.
- Develop our coaches & our volunteer workforce by ensuring the correct level of support and guidance.
- Establish strong working relationships with the local community, in-particular local businesses, schools & community groups.
- Forge and maintain strong links with league authorities, the Football Foundation and the Kent FA.

The Board of Trustees

The Football Club is committed to exhibiting best practice in all aspects of corporate governance. The Football Club's governing body comprises a Board of 5 members. These members are listed with the current status of membership on Legal and administrative information page.

It is the Board's responsibility to bring independent judgement to bear on issues of strategy, performance, resources and standards of conduct. The Board conducts its business through Board meetings.

All Trustees may take independent professional advice in furtherance of their duties at the Football Club's expense. The Board considers that each of its non-executive members is independent of its management and free from any business or other relationship which could materially interfere with the exercise of their independent judgement. All members are required to make a formal declaration of any interest at each meeting and are required to complete a written declaration confirming that they are eligible to act as Trustees of the Charity as recommended by the Charity Commission.

Appointments to the Board of Trustees

In line with the Board's Memorandum and Articles of Association, any new appointment to the Board of Trustees is a matter for consideration by the directors. The Trustees are responsible for ensuring that appropriate induction, training and information is provided as required.

Learning and Development of the Board of Trustees

The Board seeks to recruit new members in line with clearly defined needs for knowledge and experience. Football Club Trustees are inducted into the Football Club's work in meetings with the Chair of Trustees and the Club Chairman. A portfolio of Football Club policies is available. Trustees receive learning and development opportunities annually, with members of the Football Club staff.

Internal Control: Board of Trustees

The Board is ultimately responsible for the Football Club's system of internal control and for reviewing its effectiveness. However, the Board recognises that any such system can only manage and not eliminate the risk of failure to achieve business objectives. Also, it can only provide reasonable and not absolute assurance against any material misstatement or loss. This system of internal control is based on an ongoing process designed to identify and prioritise any risks to the achievement of Football Club policies, aims and objectives and aspirations and to evaluate the likelihood and impact of such risks being realised. The Board then seeks to manage these efficiently, effectively and economically. These controls are designed to give reasonable assurance with respect to:

- the reliability of financial information used by the Football Club or for publication;
- the maintenance of proper accounting records; and
- the safeguarding of assets against unauthorised use or disposition.

The Board considers that the directors, who are the trustees, and all Executive Committee members comprise the key management personnel of the charity. The Executive Committee members are in charge of directing and controlling, running and operating the Football Club on a day to day basis. All Trustees and Executive Committee members give freely of their time and none received remuneration in the period. Details of Trustees' expenses are disclosed in the notes to the accounts.

Risk Management

The Board has a risk register and a policy statement which includes specific detailing of the Board's responsibilities. This includes an outline of key risks and a schedule and action plan for the carrying out of that responsibility. The policy and the workings of the register are formally reviewed by the Board each period. The Board recognises that risk can never be eliminated entirely and that there are aspects of work in which the Football Club rightly has an appetite for risk - including its commitment to recruiting students from non-traditional backgrounds. However, in its financial dealings and its promotion of its aims, the Football Club continues to manage any inevitable risk robustly and effectively.

Consequently, the Board of Trustees is of the view that there is a formal ongoing process in place for identifying, evaluating and managing the Football Club's significant risks. This process has been in place and operational throughout the period. During the past period, the Executive Committee reviewed the Risk Register in respect of contingency planning and to managing the risks related to any potential loss of capital assets. The key risks have been assessed and identified as:

1. Safeguarding and safety of our players
2. Completeness of the Membership Register
3. Security of the assets at the Pavilion
4. Controls around Cash and Payments
5. Recruitment and retention of volunteers, particularly coaches and managers

The above risks have been identified and reviewed. Systems have been put in place to mitigate these risks. Particular focus has been placed on the security of the Pavilion having been burgled in July 2017 and the related insurance policies.

The Treasurer reports back to the Board of Trustees and the minutes of these meetings are made available to all Trustees.

Internal control: Executive Committee

The Board of Trustees has delegated day to day responsibility for reviewing the adequacies of internal controls and for making any appropriate amendments to the Club Chairman and Executive Committee. They are thereby responsible for reporting to the Board any material weakness or breakdown in internal control which may arise.

The Club Chairman and Executive Committee acknowledges responsibility for ensuring that an effective system of internal control is maintained, operated and recorded by Orpington Football Club. The system provides reasonable assurance that assets are safeguarded, transactions authorised, properly recorded and material errors or irregularities are either prevented or would be detected within a timely period. This is based on a framework of regular management information, administrative procedures and a clear system of delegation and accountability. In particular, this system ensures that:

- formal policies are in place, including rules relating to the delegation of authorities, which allow the monitoring of controls and restrict the unauthorised use of the Football Club's assets;
- experienced and suitably qualified staff take responsibility for important functions;
- forecasts and budgets are prepared which allow the Board and management to monitor business risks and financial objectives, and progress towards plans set for the period and medium term;
- all significant new initiatives, major commitments and investment projects are subject to formal authorisation procedures, through formal relevant sub-committees comprising Board Members and others;
- financial and other performances are monitored regularly within the context of the Football Club's Strategic Plan;
- planning includes attention to ensuring replacement funding as individual projects approach their completion;
- clearly defined capital investment control guidelines are implemented; and
- formal project management disciplines are adopted where appropriate.

The Board has no reason to doubt that the financial information presented to them is accurate and timely, taking into account all known factors.

Fundraising statement

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. Although we do not undertake widespread fundraising from the general public, the legislation defines fund raising as "soliciting or otherwise procuring money or other property for charitable purposes." Such amounts receivable, are presented in our accounts as "voluntary income" and includes legacies and grants.

In relation to the above we confirm that all solicitations are managed internally, without involvement of commercial participators or professional fund-raisers, or third parties. The day to day management of all income generation is delegated to the Executive Committee, who are accountable to the Trustees.

The charity is not bound by any undertaking to be bound by any regulatory scheme and the charity does not consider it necessary to comply with any voluntary code of practice. We have received no complaints in relation to fundraising activities.

Financial Review

Overall, the Board of Trustees is satisfied that these accounts reflect the financial position of the Football Club during the period.

Income for the period totalled £166,698 (2022: 216,995). There was a slight reduction in subscriptions, offset by an increase in donations. There were also more significant reductions in grants and sponsorship, with grants reduced significantly from 2022 due to the end of Covid recovery grants being available.

Expenditure for the period, having returned to a more normal level in 2022 subsequent to the Covid 19 pandemic, was lower almost completely due to less expenditure on kit. The Club purchased new Manak Solicitor sponsored kit in 2021-22 and need only top-up kit in 2022-23.

Overall for the period the Football Club made a profit of £18,923 (2022: profit of £24,453).

Reserves policy

The Football Club continues to aim to operate a policy of maintaining reserves at a level to cover three months of committed operational costs. This has been assessed to be £27,000 and is represented by the General Fund balance carried forward.

In light of this the Trustees believe the Football Club's reserves position to be satisfactory and sufficient.

Going concern

The Football Club continues to appraise its financial situation and to adapt its business model accordingly.

The Trustees have set guidance that the Football Club should budget to meet all commitments and obligations to its players and other stakeholders. They have prepared these accounts on a going concern basis and are satisfied that there are sufficient cash reserves to cover operations.

Trustees' Responsibilities

Each of the Trustees (directors) has confirmed that so far as they are aware, there is no relevant information of which the company's Independent Examiner is unaware, and that they have taken all the steps that they ought to have taken as a director in order to become aware of any relevant information and to establish that the company's Independent Examiner is aware of that information.

By order of the Board

Chair of Board of Trustees - Andrew Ingram

Date: 11-03-24

Statement of Trustees' responsibilities for the period ended 30 June 2023

The Trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company and charity law require the Trustees to prepare financial statements for each financial period. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including its income and expenditure, of the charity for the period. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate and proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the requirements of the Companies Act 2006. 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.

Orpington Football Club
(INCORPORATED) Limited by guarantee

Independent Examiner's report to the members and Trustees of Orpington Football Club

I report on my examination of the accounts of Orpington Football Club for the period ended 30 June 2023.

Responsibilities and basis of report

The Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of 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 no concerns and 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.

Signed: A. Greenway

Date: 14/3/24

Name: Adrian Greenway, Aplus Accountancy Limited

Relevant professional qualification or membership of professional bodies: MAAT, AAT MIP
Address: 13 Tidford Road, Welling, Kent, DA16 3JR

Orpington Football Club
(INCORPORATED) Limited by guarantee

Statement of Financial Activities for the period ended 30 June 2023
(including summary income and expenditure account)

	Note	Unrestricted funds	Designated funds	Restricted funds	2023 Total	2022 Total
		£	£	£	£	£
Income and endowments from:						
Donations		6,192	-	3,792	9,984	16,251
Charitable activities	2	134,453	-	22,261	156,714	200,744
Total income and endowments		**140,645**	**-**	**26,053**	**166,698**	**216,995**
Expenditure on:						
Charitable activities	3	115,115	9,374	23,286	147,775	192,542
Total expenditure		**115,115**	**9,374**	**23,286**	**147,775**	**192,542**
Net income /(expenditure)		**25,530**	**(9,374)**	**2,767**	**18,923**	**24,453**
Gross transfers between funds		(25,530)	30,092	(4,562)	-	-
Net movement in funds		-	**20,718**	**(1,795)**	**18,923**	**24,453**
Total funds brought forward		27,000	112,777	21,671	161,448	136,995
Total funds carried forward	7	**27,000**	**133,495**	**19,876**	**180,371**	**161,448**

The annexed notes form part of these financial statements.

All income derives from continuing activities.

Orpington Football Club
(INCORPORATED) Limited by guarantee

Balance Sheet as at 30 June 2023
(Company number 012570232)

	Note	2023	2022
		£	£
Fixed Assets			
Tangible assets	4	**4,423**	**4,912**
Current Assets			
Debtors	5	11,577	10,004
Cash at bank and in hand		167,030	151,772
		178,607	**161,776**
Creditors			
Creditors: Amounts falling due within one period	6	2,659	5,240
Net current assets		**175,948**	**156,536**
Total assets less current liabilities		180,371	161,448
Total net assets		**180,371**	**161,448**
Represented by			
Unrestricted funds	7	27,000	27,000
Designated funds	7	133,495	112,777
Restricted funds	7	19,876	21,671
Total funds		**180,371**	**161,448**

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the perparation of accounts.
The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved and authorised for issue by the Board of Trustees on 11.03.24

Chair of the Board of Trustees - Andrew Ingram

Notes to the Financial Statements for the period ended 30 June 2023

1. Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared under the Charities Act 2011, the Charities' Statement of Recommended Practice (Charities SORP (FRS 102) as amended by Update Bulletin 2) and Financial Reporting Standard 102 applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.
Orpington Football Club constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The Trustees have prepared these accounts on a going concern basis. They have reviewed the budgets and forecasts forming the charity's business plan for a period in excess of twelve months beyond the date of signing of the account. The Trustees consider therefore that they have reasonable assurance that the charity will continue to operate. This includes any negative financial impact as a result of COVID-19.

Funds

General funds represent the funds of the Company that are not subject to any restriction regarding their use and are available for use at the discretion of the Trustees in furtherance of the objectives of the charitable company.
Designated funds are funds set aside at the discretion of the Trustees for a particular purpose and carry no restrictions. Restricted funds consist of grants and bursaries which are subject to restrictions on their expenditure by the donor.

Income

All income is included in the statement of financial activities when the charitable company is entitled to the income, it is probable that the income will be received, and the amount can be measured reliably.
Grants and donations received as Restricted Funds, defined as those which carry an obligation to repay any sums not actually spent, are brought into the SOFA in the period of receipt and carried forward within Restricted Funds until either spent or refunded.

Deferred income

Where unconditional entitlement to grants receivable and fees paid in advance is dependent upon fulfilment of conditions within the Football Club's control, the incoming resources are recognised when there is sufficient evidence that conditions have been met. Where there is uncertainty as to whether the Football Club has met such conditions, or the funder clearly states that the funding is for the next financial period, then the incoming resource is deferred. Subscriptions are recognised over the duration of membership, fees received in advance are accounted for in liabilities and released over the period of membership.

Expenditure

Expenditure is included in the accounts on an accruals basis.

Charitable activities

All costs are allocated between categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly or apportioned on an appropriate basis.

Notes to the Financial Statements for the period ended 30 June 2023

1. Accounting policies (continued)

Tangible fixed assets

All capital expenditure below £500 is written off as and when it is incurred.
Depreciation is provided on all tangible fixed assets other than freehold land and buildings, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fittings and education equipment - over 4 to 10 years

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

Orpington Football Club is a registered charity within the meaning of paragraph 1 of schedule 6 of the Finance Act 2010. Accordingly it is exempt from taxation in respect of income or capital gains within categories covered by chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. No tax charge arose in the period.

Judgements in applying accounting policies and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

In preparing these financial statements, the key judgements and estimates have been made in respect of the following:
- Debt provision: Provisions for bad debt are based on the likelihood of recovery.
- Going concern: In light of current economic circumstances and the impact on the Football Club's business the Trustees' have paid particular attention to this matter.

2. Charitable activities

	2023	2022
	£	£
Subscriptions	109,729	115,584
Grants and sponsorship	31,861	73,204
Other income	15,124	11,956
	156,714	**200,744**

3. Charitable activities

	2023	2022
	£	£
Match and training costs	116,368	159,054
Administration and running costs	30,472	32,553
Governance: Accountancy and Independent Examination	935	935
	147,775	**192,542**

7. Fixed Assets

	Equipment	Total
	£	£
Cost		
At 1 July	6,152	6,152
Additions	914	914
Disposals	-	-
At 30 June	**7,066**	**7,066**
Depreciation		
At 1 July	1,240	1,240
Charge for the year	1,403	1,403
Released on disposal	-	-
At 30 June	**2,643**	**2,643**
Net Book Value		
At 30 June 2021	**4,423**	**4,423**
At 30 June 2020	**4,912**	**4,912**

5. Debtors

	2023	2022
	£	£
Subscriptions due	1,492	8,894
Other debtors	-	1,110
Prepayments and accrued income	10,085	-
	11,577	**10,004**

6. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	-	-
Accruals and prepaid subscriptions	2,659	5,240
	2,659	**5,240**

Orpington Football Club
(INCORPORATED) Limited by guarantee

Notes to the Financial Statements for the period ended 30 June 2023

7. Funds

	Balance b/f 30 June 2022	Incoming resources	Resources expended	Transfers between funds	Balance c/f 30 June 2023
Unrestricted	£	£	£	£	£
General Fund	27,000	140,645	115,115	(25,530)	27,000
Designated					
Pavilion Development Fund	107,865	-	7,971	29,178	129,072
Fixed asset Fund	4,912	-	1,403	914	4,423
	112,777	-	9,374	30,092	133,495
Total Unrestricted	139,777	140,645	124,489	4,562	160,495
Restricted					
Bromley (London) Community Fund	3,175	-	2,665	-	510
Dean Francolini	9,381	-	-	-	9,381
Disability Rights UK 22-23	-	4,409	2,033		2,376
Girls Football	1,316	-	1,316	-	-
Jack Petchey	947	1,900	2,247	-	600
Pitch Improvement	-	10,085	10,085	-	-
Barclays Community Football Fund - Deep Impact grant	-	4,115	-	-	4,115
Other restricted funds	6,852	5,544	4,940	(4,562)	2,894
Total restricted	21,671	26,053	23,286	(4,562)	19,876
Total Funds	**161,448**	**166,698**	**147,775**	**-**	**180,371**

The transfer between the General Fund and the Pavilion Development Fund occurred to maintain the General Fund balance at £27,000 in accordance with the Reserves Policy; transfers between the Fixed asset Fund and both the General Fund and the Football Foundation Fund are transfers of fixed assets; whilst the transfers between the General Fund and Other restricted funds are for monies to cover subscriptions in hardship cases and re-allocation of expenditure from restricted funds.

7. Funds (continued)

Designated funds represent monies allocated to the new pavilion development set aside by the Trustees.

Restricted funds:

Barclays Community Football Fund - Deep Impact grant: Developing and growing football activities for young people from underrepresented groups.

Bromley (London) Community Fund: Funding supporting our Young Leaders coaching programme.

CityBridge Access: City Bridge funding for reviewing the access arrangements for the proposed new Pavilion building

Dean Francolini: Personal donations made in memory of Dean Francolini earmarked for the new Pavilion development.

Disability Rights UK: Funding for Young Leaders supporting our SEN Stallion training offering.

Football Foundation: Funding for new football goals

Girls Football: Sport England Funding to support the development of new girls' teams at Orpington FC.

Jack Petchey: Recognises outstanding achievement in members aged 11-25 years old.

KFC Young Leaders: Funding supporting our Young Leaders coaching programme.

Pitch Improvement: Football Foundation funding for the improvement of the pitches in Goddington Park.

Other restricted funds: Various grants and donations given for a specific purpose.

7. Funds (continued)

Comparative figures for the period ended 30 June 2022

	Balance b/f 30 June 2021	Incoming resources	Resources expended	Transfers between funds	Balance c/f 30 June 2022
Unrestricted	£	£	£	£	£
General Fund	27,000	175,555	134,326	(41,229)	27,000
Designated					
Pavilion Development Fund	77,863	-	6,344	36,346	107,865
Fixed asset Fund	-	-	1,240	6,152	4,912
	77,863	-	7,584	42,498	112,777
Total Unrestricted	104,863	175,555	141,910	1,269	139,777
Restricted					
Pitch Improvement	12,521	10,085	22,606	-	-
Girls Football	6,311	-	4,995	-	1,316
Dean Francolini	7,850	1,531	-	-	9,381
CityBridge Access	-	5,000	5,000	-	-
Disability Rights UK 22-23	-	2,808	2,808	-	-
Football Foundation	-	3,139	-	(3,139)	-
Bromley (London) Community Fund	-	5,000	1,825	-	3,175
KFC Young Leaders	-	2,000	2,000	-	-
Other restricted funds	5,450	11,877	11,398	1,870	7,799
Total restricted	32,132	41,440	50,632	(1,269)	21,671
Total Funds	**136,995**	**216,995**	**192,542**	**-**	**161,448**

The transfer between the General Fund and the Pavilion Development Fund occurred to maintain the General Fund balance at £27,000 in accordance with the Reserves Policy; transfers between the Fixed asset Fund and both the General Fund and the Football Foundation Fund are transfers of fixed assets; whilst the transfers between the General Fund and Other restricted funds are for monies to cover subscriptions in hardship cases and apportionment of expenditure to restricted funds.

8. Related parties and transactions with Trustees

No trustees were reimbursed for travel expenses and subsistence incurred in the course of their duties.

ORPINGTON FOOTBALL CLUB

England & Wales - Charity number 1189215

Accounts

Orpington Football Club
(INCORPORATED) (Limited by guarantee)

Trustees' Report and Financial Statements

Period Ended

30 June 2022

Company Number 12570232

England and Wales Charity Number 1189215

Orpington Football Club
(INCORPORATED) Limited by guarantee

Page No	
3	Legal and administrative information
4	Trustees' Annual Report
11	Statement of Trustees' Responsibilities
12	Independent Examiner's Report
13	Statement of Financial Activities
14	Balance Sheet
15	Notes forming part of the Financial Statements

Orpington Football Club
(INCORPORATED) Limited by guarantee

Legal and administrative information

Board of Trustees/Directors

Neal Collins (appointed 16 May 2022)
Julie Ann Covill
Andrew Ingram
Hayley Kettle (resigned 6 September 2021)
Simon Morris
Thomas Shrubshall

Chairman	Richard Kettle
Club Address	Goddington Park, Goddington Lane, Orpington Kent, BR6 9DH
Registered Office	4 Willow Vale, Chislehurst, United Kingdom, BR7 5DF
Company number	12570232
England and Wales charity number	1189215
Independent Examiner	Aplus Accountancy Limited
Bankers	Lloyds Bank 25 Gresham Street London EC2V 7HN

Orpington Football Club
(INCORPORATED) Limited by guarantee

Trustees' Annual Report for the period ended 30 June 2022

Purpose

To promote community participation in healthy recreation for the benefit of the inhabitants of Orpington and the surrounding areas by the provision of facilities for playing association football.

To promote for the benefit of the inhabitants of Orpington and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

We do this through the provision of high quality football programmes, education and social activities. To effectively deliver this, we endeavour to continually develop the skills, knowledge and expertise of our extensive volunteer base. We ensure that all our volunteers maintain up to date DBS and safeguarding training.

The Football Club is part of the Kent FA, due to the historical Kent County boarders including Orpington, and is a FA Chartered Standard Community Club, the most advanced level of club development and football provision.

Constitution

Orpington Football Club is a charitable company limited by guarantee which obtained its charitable status in April 2020. The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up each member of the Board is required to contribute an amount not exceeding £10.

Prior to registering as a charity Orpington Football Club operated as a non-profit unincorporated body guided by its constitution.

Orpington Football Club is a FA Charter Standard Community club, based in Orpington, playing football at Goddington Park. The Club has football teams for boys, girls, men, ladies & SEN with over 600 members playing in 40 teams. Orpington Football Club has continued to grow over the past few periods, making it one of the largest Charter Standard Clubs in the South East of England.

Principal activities

The Board of Trustees presents its Annual Report and independently examined Financial Statements for the period ended 30 June 2022 which are also prepared to meet the requirements for a Directors' Report and Accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting standards applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2015.

Review of the period and future activities

Overview:

The 2021-22 football season was our first full season for three years, the previous two being interrupted by the Covid pandemic. As always, the season kicked off with our U7-U10 tournament at Goddington Park and for the first time - our girls were included.

Review of the period and future activities (continued)

In 2021-22, OFC had five adult teams and 31 youth teams, playing across the Kent Girls and Ladies Youth League, Selkent League, Kent Youth League, Kent County League and Orpington & Bromley District Sunday Football Leagues. A keynote decision was taken by the Executive Committee to improve the standard of men's football at the Club, through a one year trial of subsidising the men's first team.

Expanding women and girl's football is a key strategic aim for Orpington FC. In season 21/22 we had six girls' teams and one female adult team, this number of teams is ahead of our target for 23/24 season and almost approaching our target for 25/26 season.

We continue to offer affordable weekly "Pay and Play" sessions to the youngest players including:

- Academy for 4-6 year old boys,
- Wildcats for 4-9 year old girls and
- SEN Stallions for young people with additional needs from 7-12 years old.

All three provisions were extremely popular with over 70 children attending every week. This lead to the development of 2 new girls' teams and 3 new boys' teams in 22/23.

Sponsorship:

We are thrilled to secure our new Sponsor, Manak Solicitors, who have agreed to sponsor our Club kit as part of a five-year sponsorship agreement. We look forward to a long and mutually beneficial relationship.

Pitches:

Towards the end of last season, we successfully negotiated with our neighbours, Westcombe Park Rugby Football Club, idVerde and the London Borough of Bromley regarding further pitches behind the Goddington Park Pavilion. The efforts of our Groundsman over the past years have led to these three pitches being amongst the best available locally, making huge difference to the quality of our pitches.

We continue to partner with the Football Foundation, taking advantage of the "Power of Pitches" funding and we are in Year 3 of the six-year pitch improvement work started in the 2019-20 season. This over-seeding, fertilising and vertidraining has led to a significant improvements in the standard of our pitches.

The Club received £29,563 in grant funding for the 21-22 season including the Power of Pitches funding referred to above.

Pavilion Project:

During the season the Club continued its work towards:

- obtaining planning permission,
- funding and the development of a new OFC Community Pavilion.

The Club has worked with LB Bromley and idVerde staff to obtain new Heads of Terms for the lease and license, which is a prerequisite for any future fundraising for the Pavilion project. The Club submitted its Planning Application in December 2021 which was refusedd in September 2022. We are looking forward to working with all parties to develop a new plan for resubmission commence fundraising and break ground in 2024.

Review of the period and future activities (continued)

Our focus for the 22-23 season:

• High quality football coaching and training at all levels. We have taken the decision to outsource the leadership of our academy to a professional team to enhance the experience for the youth section before they join teams at u7's. This team works closely with our young leaders to build the knowledge base and experience of the young leaders and improving the offering to the academy.
• Men's football offering to increase the opportunities for youth players to continue to play as adults. With jump off in participation across the sport, we are actively working with our membership to discover ways to encourage playing football from youth to senior teams to continue to benefit from the physical and mental health increases we believe sport brings.
• Girls and ladies' football to match our male offering with the intention being to have female football teams represented for each age group. Working with the female members of the club, we will continue to offer comparable facilities, support, and equipment as we do the men to ensure all members have the same opportunity.
• Young Leaders programme to help our players gain qualifications, training and experience to make them more employable.
• Continue to develop community relationships with other local groups in Goddington Park and Orpington.
• Moving plans for the OFC Community Pavilion toward its opening.

Public benefit

The Trustees of the Football Club, having taken due regard of the guidance issued by the Charity Commission on public benefit, are satisfied that the work of the Football Club fulfils its charitable aims, which are for the wider public benefit.

The Football Club's main benefits to the public are:

- Encourage the development of young children starting their footballing journey.
- Help our players to develop both on and off the pitch.
- Develop our coaches & our volunteer workforce by ensuring the correct level of support and guidance.
- Establish strong working relationships with the local community, in-particular local businesses, schools & community groups.
- Forge and maintain strong links with league authorities, the Football Foundation and the Kent FA.

The Board of Trustees

The Football Club is committed to exhibiting best practice in all aspects of corporate governance. The Football Club's governing body comprises a Board of 5 members. These members are listed with the current status of membership on Legal and administrative information page.

It is the Board's responsibility to bring independent judgement to bear on issues of strategy, performance, resources and standards of conduct. The Board conducts its business through Board meetings.

All Trustees may take independent professional advice in furtherance of their duties at the Football Club's expense. The Board considers that each of its non-executive members is independent of its management and free from any business or other relationship which could materially interfere with the exercise of their independent judgement. All members are required to make a formal declaration of any interest at each meeting and are required to complete a written declaration confirming that they are eligible to act as Trustees of the Charity as recommended by the Charity Commission.

Appointments to the Board of Trustees

In line with the Board's Memorandum and Articles of Association, any new appointment to the Board of Trustees is a matter for consideration by the directors. The Trustees are responsible for ensuring that appropriate induction, training and information is provided as required.

Learning and Development of the Board of Trustees

The Board seeks to recruit new members in line with clearly defined needs for knowledge and experience. Football Club Trustees are inducted into the Football Club's work in meetings with the Chair of Trustees and the Club Chairman. A portfolio of Football Club policies is available. Trustees receive learning and development opportunities annually, with members of the Football Club staff.

Internal Control: Board of Trustees

The Board is ultimately responsible for the Football Club's system of internal control and for reviewing its effectiveness. However, the Board recognises that any such system can only manage and not eliminate the risk of failure to achieve business objectives. Also, it can only provide reasonable and not absolute assurance against any material misstatement or loss. This system of internal control is based on an ongoing process designed to identify and prioritise any risks to the achievement of Football Club policies, aims and objectives and aspirations and to evaluate the likelihood and impact of such risks being realised. The Board then seeks to manage these efficiently, effectively and economically. These controls are designed to give reasonable assurance with respect to:

- the reliability of financial information used by the Football Club or for publication;
- the maintenance of proper accounting records; and
- the safeguarding of assets against unauthorised use or disposition.

The Board considers that the directors, who are the trustees, and all Executive Committee members comprise the key management personnel of the charity. The Executive Committee members are in charge of directing and controlling, running and operating the Football Club on a day to day basis. All Trustees and Executive Committee members give freely of their time and none received remuneration in the period. Details of Trustees' expenses are disclosed in the notes to the accounts.

Risk Management

The Board has a risk register and a policy statement which includes specific detailing of the Board's responsibilities. This includes an outline of key risks and a schedule and action plan for the carrying out of that responsibility. The policy and the workings of the register are formally reviewed by the Board each period. The Board recognises that risk can never be eliminated entirely and that there are aspects of work in which the Football Club rightly has an appetite for risk - including its commitment to recruiting students from non-traditional backgrounds. However, in its financial dealings and its promotion of its aims, the Football Club continues to manage any inevitable risk robustly and effectively.

Consequently, the Board of Trustees is of the view that there is a formal ongoing process in place for identifying, evaluating and managing the Football Club's significant risks. This process has been in place and operational throughout the period. During the past period, the Executive Committee reviewed the Risk Register in respect of contingency planning and to managing the risks related to any potential loss of capital assets. The key risks have been assessed and identified as:

1. Completeness of the Membership Register
2. Security of the assets at the Pavilion
3. Controls around Cash and Payments
4. Recruitment and retention of volunteers, particularly coaches and managers

The above risks have been identified and reviewed. Systems have been put in place to mitigate these risks. Particular focus has been placed on the security of the Pavilion having been burgled in July 2017 and the related insurance policies.

The Treasurer reports back to the Board of Trustees and the minutes of these meetings are made available to all Trustees.

Internal control: Executive Committee

The Board of Trustees has delegated day to day responsibility for reviewing the adequacies of internal controls and for making any appropriate amendments to the Club Chairman and Executive Committee. They are thereby responsible for reporting to the Board any material weakness or breakdown in internal control which may arise.

The Club Chairman and Executive Committee acknowledges responsibility for ensuring that an effective system of internal control is maintained, operated and recorded by Orpington Football Club. The system provides reasonable assurance that assets are safeguarded, transactions authorised, properly recorded and material errors or irregularities are either prevented or would be detected within a timely period. This is based on a framework of regular management information, administrative procedures and a clear system of delegation and accountability. In particular, this system ensures that:

- formal policies are in place, including rules relating to the delegation of authorities, which allow the monitoring of controls and restrict the unauthorised use of the Football Club's assets;
- experienced and suitably qualified staff take responsibility for important functions;
- forecasts and budgets are prepared which allow the Board and management to monitor business risks and financial objectives, and progress towards plans set for the period and medium term;
- all significant new initiatives, major commitments and investment projects are subject to formal authorisation procedures, through formal relevant sub-committees comprising Board Members and others;
- financial and other performances are monitored regularly within the context of the Football Club's Strategic Plan;
- planning includes attention to ensuring replacement funding as individual projects approach their completion;
- clearly defined capital investment control guidelines are implemented; and
- formal project management disciplines are adopted where appropriate.

The Board has no reason to doubt that the financial information presented to them is accurate and timely, taking into account all known factors.

Fundraising statement

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. Although we do not undertake widespread fundraising from the general public, the legislation defines fund raising as "soliciting or otherwise procuring money or other property for charitable purposes." Such amounts receivable, are presented in our accounts as "voluntary income" and includes legacies and grants.

In relation to the above we confirm that all solicitations are managed internally, without involvement of commercial participators or professional fund-raisers, or third parties. The day to day management of all income generation is delegated to the Executive Committee, who are accountable to the Trustees.

The charity is not bound by any undertaking to be bound by any regulatory scheme and the charity does not consider it necessary to comply with any voluntary code of practice. We have received no complaints in relation to fundraising activities. Our terms of employment require staff to behave reasonably at all times; as we do not approach individuals for funds we do not have to particularise this to fundraising activities nor do we consider it necessary to design specific procedures to monitor such activities.

Financial Review

Overall, the Board of Trustees is satisfied that these accounts reflect the financial position of the Football Club during the period.

Income for the period totalled £216,995 (2021: 280,014 of which £145,420 was the income on conversion of the previous non-profit unincorporated body). Subscriptions in 2022 returned to a more normal level having been lower than normal in 2021 due to the Covid 19 pandemic and the Trustees decision to refund 40% of all subscriptions to players.

Expenditure for the period has also returned to a more normal level having been lower in 2021 due to the Covid 19 pandemic.

Overall for the period, excluding the income received on conversion, the Football Club made a profit of £24,53 (2021: loss of £8,425).

Reserves policy

The Football Club continues to aim to operate a policy of maintaining reserves at a level to cover three months of committed operational costs. This has been assessed to be £27,000 and is represented by the General Fund balance carried forward.

In light of this the Trustees believe the Football Club's reserves position to be satisfactory and sufficient.

Going concern

The Football Club continues to appraise its financial situation and to adapt its business model accordingly.

The Trustees have set guidance that the Football Club should budget to meet all commitments and obligations to its players and other stakeholders. They have prepared these accounts on a going concern basis and are satisfied that there are sufficient cash reserves to cover operations.

Impact of Coronavirus

'The accounts are approved during a period where there is much uncertainty as a result of the emergence and international spread of a coronavirus (COVID-19).

The Football Club's response has been to implement its contingency planning arrangements for such circumstances to remotely deliver football community care and support. The Football Club will therefore be able to serve its members and their families.

The ultimate impact of COVID-19 on the UK, the world, the economy and the Football Club community is yet to be seen. At this stage we believe that we have the financial and volunteer resources to continue to develop despite the challenges of Covid.

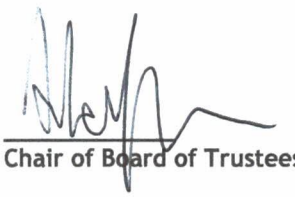
However, through appropriate consideration of risks as part of its normal risk management processes and mitigating actions both already taken and available to be taken, the Board considers it is still appropriate for the going concern basis to be adopted for these accounts.'

Trustees' Annual Report for the period ended 30 June 2022 (continued)

Trustees' Responsibilities

Each of the Trustees (directors) has confirmed that so far as they are aware, there is no relevant information of which the company's Independent Examiner is unaware, and that they have taken all the steps that they ought to have taken as a director in order to become aware of any relevant information and to establish that the company's Independent Examiner is aware of that information.

By order of the Board



Chair of Board of Trustees

Date: 06.03.23

Statement of Trustees' responsibilities for the period ended 30 June 2022

The Trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company and charity law require the Trustees to prepare financial statements for each financial period. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including its income and expenditure, of the charity for the period. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate and proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the requirements of the Companies Act 2006. 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.

Orpington Football Club
(INCORPORATED) Limited by guarantee

Independent Examiner's report to the members and Trustees of Orpington Football Club

I report on my examination of the accounts of Orpington Football Club for the period ended 30 June 2022.

Responsibilities and basis of report

The Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of 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 no concerns and 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.

Signed: A. Greenway

Date: 6/3/23

Name: Adrian Greenway, Aplus Accountancy Limited

Relevant professional qualification or membership of professional bodies (if any): MAAT, AAT MIP
Address: 13 Tidford Road, Welling, Kent, DA16 3JR

Orpington Football Club
(INCORPORATED) Limited by guarantee

Statement of Financial Activities for the period ended 30 June 2022
(including summary income and expenditure account)

	Note	Unrestricted funds	Designated funds	Restricted funds	2022 Total	2021 Total
		£	£	£	£	£
Income and endowments from:						
Donations		10,264	-	5,987	16,251	10,715
Voluntary income on conversion	8	-	-	-	-	145,420
Charitable activities	2	165,291	-	35,453	200,744	123,879
Total income and endowments		**175,555**	**-**	**41,440**	**216,995**	**280,014**
Expenditure on:					-	
Charitable activities	3	134,326	7,584	50,632	192,542	143,019
Total expenditure		**134,326**	**7,584**	**50,632**	**192,542**	**143,019**
Net income /(expenditure)		**41,229**	**(7,584)**	**(9,192)**	**24,453**	**136,995**
Gross transfersbetween funds		(41,229)	42,498	(1,269)	-	-
Net movement in funds		**-**	**34,914**	**(10,461)**	**24,453**	**136,995**
Total funds brought forward		27,000	77,863	32,132	136,995	-
Total funds carried forward	7	**27,000**	**112,777**	**21,671**	**161,448**	**136,995**

The annexed notes form part of these financial statements.

All income derives from continuing activities.

Orpington Football Club
(INCORPORATED) Limited by guarantee

Balance Sheet as at 30 June 2022
(Company number 012570232)

	Note	2022 £	2021 £
Fixed Assets			
Tangible assets	4	4,912	-
Current Assets			
Debtors	5	10,004	21,820
Cash at bank and in hand		151,772	143,904
		161,776	165,724
Creditors			
Creditors: Amounts falling due within one period	6	5,240	28,729
Net current assets		156,536	**136,995**
Total assets less current liabilities		161,448	136,995
Total net assets		**161,448**	**136,995**
Represented by			
Unrestricted funds	7	27,000	27,000
Designated funds	7	112,777	77,863
Restricted funds	7	21,671	32,132
Total funds		**161,448**	**136,995**

The annexed notes form part of these financial statements.

Approved and authorised for issue by the Board of Trustees on 6/3/23

Chair of the Board of Trustees

Notes to the Financial Statements for the period ended 30 June 2022

1. Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared under the Charities Act 2011, the Charities' Statement of Recommended Practice (Charities SORP (FRS 102) as amended by Update Bulletin 2) and Financial Reporting Standard 102 applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.
Orpington Football Club constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The Trustees have prepared these accounts on a going concern basis. They have reviewed the budgets and forecasts forming the charity's business plan for a period in excess of twelve months beyond the date of signing of the account. The Trustees consider therefore that they have reasonable assurance that the charity will continue to operate. This includes any negative financial impact as a result of COVID-19.

Funds

General funds represent the funds of the Company that are not subject to any restriction regarding their use and are available for use at the discretion of the Trustees in furtherance of the objectives of the charitable company.
Designated funds are funds set aside at the discretion of the Trustees for a particular purpose and carry no restrictions. Restricted funds consist of grants and bursaries which are subject to restrictions on their expenditure by the donor.

Income

All income is included in the statement of financial activities when the charitable company is entitled to the income, it is probable that the income will be received, and the amount can be measured reliably.
Grants and donations received as Restricted Funds, defined as those which carry an obligation to repay any sums not actually spent, are brought into the SOFA in the period of receipt and carried forward within Restricted Funds until either spent or refunded.

Deferred income

Where unconditional entitlement to grants receivable and fees paid in advance is dependent upon fulfilment of conditions within the Football Club's control, the incoming resources are recognised when there is sufficient evidence that conditions have been met. Where there is uncertainty as to whether the Football Club has met such conditions, or the funder clearly states that the funding is for the next financial period, then the incoming resource is deferred. Subscriptions are recognised over the duration of membership, fees received in advance are accounted for in liabilities and released over the period of membership.

Expenditure

Expenditure is included in the accounts on an accruals basis.

Charitable activities

All costs are allocated between categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly or apportioned on an appropriate basis.

Notes to the Financial Statements for the period ended 30 June 2022

1. Accounting policies (continued)

Tangible fixed assets

All capital expenditure below £500 is written off as and when it is incurred.
Depreciation is provided on all tangible fixed assets other than freehold land and buildings, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fittings and education equipment -	over 4 to 10 years
Computer equipment -	over 3 years

Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation
Orpington Football Club is a registered charity within the meaning of paragraph 1 of schedule 6 of the Finance Act 2010. Accordingly it is exempt from taxation in respect of income or capital gains within categories covered by chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. No tax charge arose in the period.

Judgements in applying accounting policies and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

In preparing these financial statements, the key judgements and estimates have been made in respect of the following:
- Debt provision: Provisions for bad debt are based on the likelihood of recovery.
- Going concern: In light of current economic circumstances and the impact on the Football Club's business the Trustees' have paid particular attention to this matter.

Notes to the Financial Statements for the period ended 30 June 2022

2. Charitable activities

	2022	2021
	£	£
Subscriptions	115,584	69,548
Grants and sponsorship	73,204	53,289
Other income	11,956	1,042
	200,744	**123,879**

3. Charitable activities

	2022	2021
	£	£
Match and training costs	159,054	105,070
Administration and running costs	32,553	37,014
Governance: Accountancy and Independent Examination	935	935
	192,542	**143,019**

7. Fixed Assets

	Equipment	Total
	£	£
Cost		
At 1 July	-	-
Additions	6,151	6,151
Disposals	-	-
At 30 June	6,151	6,151
Depreciation		
At 1 July	-	-
Charge for the year	1,240	1,240
Released on disposal	-	-
At 30 June	1,240	1,240
Net Book Value		
At 30 June 2021	4,911	4,911
At 30 June 2020	-	-

5. Debtors

	2022	2021
	£	£
Subscriptions due	8,894	4,841
Other debtors	1,110	15,973
Prepayments and accrued income	-	1,006
	10,004	**21,820**

6. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	-	6,183
Accruals and prepaid subscriptions	5,240	22,546
	5,240	**28,729**

7. Funds

	Balance b/f 30 June 2021	Incoming resources	Resources expended	Transfers between funds	Balance c/f 30 June 2022
Unrestricted	£	£	£	£	£
General Fund	27,000	175,555	134,326	(41,229)	27,000
Designated					
Pavilion Development Fund	77,863	-	6,344	36,346	107,865
Fixed asset Fund	-	-	1,240	6,152	4,912
	77,863	-	7,584	42,498	112,777
Total Unrestricted	104,863	175,555	141,910	1,269	139,777
Restricted					
Pitch Improvement	12,521	10,085	22,606	-	-
Girls Football	6,311	-	4,995	-	1,316
Dean Francolini	7,850	1,531	-	-	9,381
CityBridge Access	-	5,000	5,000	-	-
Disability Rights UK 22-23	-	2,808	2,808	-	-
Football Foundation	-	3,139	-	(3,139)	-
Bromley (London) Community Fund	-	5,000	1,825	-	3,175
KFC Young Leaders	-	2,000	2,000	-	-
Other restricted funds	5,450	11,877	11,398	1,870	7,799
Total restricted	32,132	41,440	50,632	(1,269)	21,671
Total Funds	**136,995**	**216,995**	**192,542**	-	**161,448**

The transfer between the General Fund and the Pavilion Development Fund occurred to maintain the General Fund balance at £27,000 in accordance with the Reserves Policy; transfers between the Fixed asset Fund and both the General Fund and the Football Foundation Fund are transfers of fixed assets; whilst the transfers between the General Fund and Other restricted funds are for monies to cover subscriptions in hardship cases and apportionment of expenditure to restricted funds.

7. Funds (continued)

Designated funds represent monies allocated to the new pavilion development set aside by the Trustees.

Restricted funds:

Pitch Improvement: Football Foundation funding for the improvement of the pitches in Goddington Park.

Girls Football: Sport England Funding to support the development of new girls' teams at Orpington FC.

Dean Francolini: Personal donations made in memory of Dean Francolini earmarked for the new Pavilion development.

CityBridge Access: City Bridge funding for reviewing the access arrangements for the proposed new PAvilion building

Disability Rights UK: Funding for Young Leaders supporting our SEN STallion training offering.

Football Foundation: FF funding for new football goals

Bromley (London) Community Fund: Funding supporting our Young Leaders coaching programme.

KFC Young Leaders: Funding supporting our Young Leaders coaching programme.

Other restricted funds: Various grants and donations given for a specific purpose.

7. Funds (continued)

Comparative figures for the period ended 30 June 2021

	Balance b/f	Incoming resources	Resources expended	Transfers between funds	Balance c/f 30 June 2021
Unrestricted	£	£	£	£	£
General Fund	-	116,295	93,859	4,564	27,000
Designated					
Pavilion Development Fund	-	97,765	17,010	(2,892)	77,863
Total Unrestricted	-	214,060	110,869	1,672	104,863
Restricted					
Pitch Improvement	-	30,104	17,583	-	12,521
Girls Football	-	9,070	2,759	-	6,311
Dean Francolini	-	7,850	-	-	7,850
Other restricted funds	-	18,930	11,808	(1,672)	5,450
Total restricted	-	65,954	32,150	(1,672)	32,132
Total Funds	**-**	**280,014**	**143,019**	**-**	**136,995**

The transfer between the General Fund and the Pavilion Development Fund occurred to maintain the General Fund balance at £27,000 in accordance with the Reserves Policy; whilst the transfers between the General Fund and restricted funds are for monies to cover subscriptions, in hardship cases.

8. Related parties and transactions with Trustees

No trustees were reimbursed for travel expenses and subsistence incurred in the course of their duties.

ORPINGTON FOOTBALL CLUB

England & Wales - Charity number 1189215

Accounts

Orpington Football Club
(INCORPORATED) (Limited by guarantee)

Trustees' Report and Financial Statements

Period Ended

30 June 2021

Company Number 12570232

England and Wales Charity Number 1189215

Orpington Football Club
(INCORPORATED) Limited by guarantee

Page No	
3	Legal and administrative information
4	Trustees' Annual Report
10	Statement of Trustees' Responsibilities
11	Independent Examiner's Report
12	Statement of Financial Activities
13	Balance Sheet
14	Notes forming part of the Financial Statements

Orpington Football Club
(INCORPORATED) Limited by guarantee

Legal and administrative information

Board of Trustees/Directors

Julie Ann Covill (appointed 13 July 2020)
Laurence Covill (appointed 23 April 2020, resigned 13 July 2020)
Andrew Ingram (appointed 13 July 2020)
Hayley Kettle (appointed 23 April 2020)
Simon Morris (appointed 23 April 2020)
Thomas Shrubshall (appointed 13 July 2020)

Chairman	Richard Kettle
Club Address	Goddington Park, Goddington Lane, Orpington Kent, BR6 9DH
Registered Office	4 Willow Vale, Chislehurst, United Kingdom, BR7 5DF
Company number	12570232
England and Wales charity number	1189215
Independent Examiner	Aplus Accountancy Limited
Bankers	Lloyds Bank 25 Gresham Street London EC2V 7HN

Orpington Football Club
(INCORPORATED) Limited by guarantee

Trustees' Annual Report for the period ended 30 June 2021

Purpose

To promote community participation in healthy recreation for the benefit of the inhabitants of Orpington and the surrounding areas by the provision of facilities for playing association football.

To promote for the benefit of the inhabitants of Orpington and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

We do this through the provision of high quality football programmes, education and social activities. To effectively deliver this, we endeavour to continually develop the skills, knowledge and expertise of our extensive volunteer base. We ensure that all our volunteers maintain up to date DBS and safeguarding training.

The Football Club is part of the Kent FA, due to the historical Kent County boarders including Orpington, and is a FA Chartered Standard Community Club, the most advanced level of club development and football provision.

Constitution

Orpington Football Club is a charitable company limited by guarantee which obtained its charitable status in April 2020. The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up each member of the Board is required to contribute an amount not exceeding £10.

Prior to registering as a charity Orpington Football Club operated as a non-profit unincorporated body guided by its constitution.

Orpington Football Club is a FA Charter Standard Community club, based in Orpington, playing football at Goddington Park. The Club has football teams for boys, girls, men, ladies & SEN with over 600 members playing in 40 teams. Orpington Football Club has continued to grow over the past few periods, making it one of the largest Charter Standard Clubs in the South East of England.

Principal activities

The Board of Trustees presents its Annual Report and independently examined Financial Statements for the period ended 30 June 2021 which are also prepared to meet the requirements for a Directors' Report and Accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting standards applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2015.

Review of the period and future activities

The 2020-21 football season was the second successive season disrupted by the Covid pandemic. The season started well in September 2020 with 33 youth teams and 4 adult teams excited to get back to football after a long Covid break ended the previous season prematurely. In October 2020, we added SEN Stallions to the existing Academy and Wildcat "Pay and Play" Saturday morning sessions to broaden our football offering to meet the needs of many SEN families that could not find accessible football training for their children.

Review of the period and future activities (continued)

Following Government guidance, all organised Club activities ceased on 1 November 2020 and that continued on till 29 March 2021. During the lockdown, we restarted the weekly family fitness sessions, Strava fitness challenges, and Zoom quizzes to keep members and families engaged. We refunded all members 40% of their subscriptions to compensate them for the loss of football as well as delivering food parcels to local families struggling due the pandemic, including families that weren't part of the Club

We continued the six-year pitch improvement work started in the 2019-20 season. This work is funded by the Football Foundation in the first four years and the Club in the final two years. This over-seeding, fertilising and verti-draining work combined with the Covid break in play has kick-started significant pitch improvement.

Including the Football Foundation pitch improvement funding mentioned above, the Club received £32,453 in grants for the 20-21 season, with £15,052 from the Football Foundation toward pitch improvements and £9,115 from Sport England toward improving girls football. The Sport England funding has led to coaching training and development of two new girls teams in the 20-21 season and another two in 21-22.

During the season the Club continued its work towards obtaining planning permission, funding and development of a new OFC Community Pavilion. The Club has worked with LB Bromley and idverde staff to obtain new Heads of Terms for the lease and license, which is a prerequisite for any future fundraising for the Pavilion. The Club has recently been told that it can submit the Planning Application for the Pavilion without the prior approval of the LB Bromley Environment Committee. Our target is to submit the Planning Application by November 2021, receive permission in March 2022, commence fundraising and break ground in 2024.

Our focus for the 21-22 season and the future are to further develop:

- High quality football coaching and training at all levels
- Men's football offering to increase the opportunities for youth players to continue to play as adults
- Girls and ladies football to match our male offering
- SEN Stallions into a regular fortnightly training
- Young Leaders programme to help our players gain qualifications, training and experience to make them more employable
- Community Relationships with other local groups in Goddington Park and Orpington
- The OFC Community Pavilion toward its opening

Public benefit

The Trustees of the Football Club, having taken due regard of the guidance issued by the Charity Commission on public benefit, are satisfied that the work of the Football Club fulfils its charitable aims, which are for the wider public benefit.

The Football Club's main benefits to the public are:

- Encourage the development of young children starting their footballing journey.
- Help our players to develop both on and off the pitch.
- Develop our coaches & our volunteer workforce by ensuring the correct level of support and guidance.
- Establish strong working relationships with the local community, in-particular local businesses, schools & community groups.
- Forge and maintain strong links with league authorities, the Football Foundation and the Kent FA.

The Board of Trustees

The Football Club is committed to exhibiting best practice in all aspects of corporate governance. The Football Club's governing body comprises a Board of 5 members. These members are listed with the current status of membership on Legal and administrative information page.

It is the Board's responsibility to bring independent judgement to bear on issues of strategy, performance, resources and standards of conduct. The Board conducts its business through Board meetings.

All Trustees may take independent professional advice in furtherance of their duties at the Football Club's expense. The Board considers that each of its non-executive members is independent of its management and free from any business or other relationship which could materially interfere with the exercise of their independent judgement. All members are required to make a formal declaration of any interest at each meeting and are required to complete a written declaration confirming that they are eligible to act as Trustees of the Charity as recommended by the Charity Commission.

Appointments to the Board of Trustees

In line with the Board's Memorandum and Articles of Association, any new appointment to the Board of Trustees is a matter for consideration by the directors. The Trustees are responsible for ensuring that appropriate induction, training and information is provided as required.

Learning and Development of the Board of Trustees

The Board seeks to recruit new members in line with clearly defined needs for knowledge and experience. Football Club Trustees are inducted into the Football Club's work in meetings with the Chair of Trustees and the Club Chairman. A portfolio of Football Club policies is available. Trustees receive learning and development opportunities annually, with members of the Football Club staff.

Internal Control: Board of Trustees

The Board is ultimately responsible for the Football Club's system of internal control and for reviewing its effectiveness. However, the Board recognises that any such system can only manage and not eliminate the risk of failure to achieve business objectives. Also, it can only provide reasonable and not absolute assurance against any material misstatement or loss. This system of internal control is based on an ongoing process designed to identify and prioritise any risks to the achievement of Football Club policies, aims and objectives and aspirations and to evaluate the likelihood and impact of such risks being realised. The Board then seeks to manage these efficiently, effectively and economically. These controls are designed to give reasonable assurance with respect to:

- the reliability of financial information used by the Football Club or for publication;
- the maintenance of proper accounting records; and
- the safeguarding of assets against unauthorised use or disposition.

The Board considers that the directors, who are the trustees, and all Executive Committee members comprise the key management personnel of the charity. The Executive Committee members are in charge of directing and controlling, running and operating the Football Club on a day to day basis. All Trustees and Executive Committee members give freely of their time and none received remuneration in the period. Details of Trustees' expenses are disclosed in the notes to the accounts.

Trustees' Annual Report for the period ended 30 June 2021 (continued)

Risk Management

The Board has a risk register and a policy statement which includes specific detailing of the Board's responsibilities. This includes an outline of key risks and a schedule and action plan for the carrying out of that responsibility. The policy and the workings of the register are formally reviewed by the Board each period. The Board recognises that risk can never be eliminated entirely and that there are aspects of work in which the Football Club rightly has an appetite for risk - including its commitment to recruiting students from non-traditional backgrounds. However, in its financial dealings and its promotion of its aims, the Football Club continues to manage any inevitable risk robustly and effectively.

Consequently, the Board of Trustees is of the view that there is a formal ongoing process in place for identifying, evaluating and managing the Football Club's significant risks. This process has been in place and operational throughout the period. During the past period, the Executive Committee reviewed the Risk Register in respect of contingency planning and to managing the risks related to any potential loss of capital assets. The key risks have been assessed and identified as:

1. Completeness of the Membership Register
2. Security of the assets at the Pavilion
3. Controls around Cash and Payments
4. Recruitment and retention of volunteers, particularly coaches and managers

The above risks have been identified and reviewed. Systems have been put in place to mitigate these risks. Particular focus has been placed on the security of the Pavilion having been burgled in July 2017 and the related insurance policies.

The Treasurer reports back to the Board of Trustees and the minutes of these meetings are made available to all Trustees.

Internal control: Executive Committee

The Board of Trustees has delegated day to day responsibility for reviewing the adequacies of internal controls and for making any appropriate amendments to the Club Chairman and Executive Committee. They are thereby responsible for reporting to the Board any material weakness or breakdown in internal control which may arise.

The Club Chairman and Executive Committee acknowledges responsibility for ensuring that an effective system of internal control is maintained, operated and recorded by Orpington Football Club. The system provides reasonable assurance that assets are safeguarded, transactions authorised, properly recorded and material errors or irregularities are either prevented or would be detected within a timely period. This is based on a framework of regular management information, administrative procedures and a clear system of delegation and accountability. In particular, this system ensures that:

- formal policies are in place, including rules relating to the delegation of authorities, which allow the monitoring of controls and restrict the unauthorised use of the Football Club's assets;
- experienced and suitably qualified staff take responsibility for important functions;
- forecasts and budgets are prepared which allow the Board and management to monitor business risks and financial objectives, and progress towards plans set for the period and medium term;
- all significant new initiatives, major commitments and investment projects are subject to formal authorisation procedures, through formal relevant sub-committees comprising Board Members and others;
- financial and other performances are monitored regularly within the context of the Football Club's Strategic Plan;
- planning includes attention to ensuring replacement funding as individual projects approach their completion;

Internal control: Executive Committee (continued)

- clearly defined capital investment control guidelines are implemented; and
- formal project management disciplines are adopted where appropriate.

The Board has no reason to doubt that the financial information presented to them is accurate and timely, taking into account all known factors.

Fundraising statement

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. Although we do not undertake widespread fundraising from the general public, the legislation defines fund raising as "soliciting or otherwise procuring money or other property for charitable purposes." Such amounts receivable, are presented in our accounts as "voluntary income" and includes legacies and grants.

In relation to the above we confirm that all solicitations are managed internally, without involvement of commercial participators or professional fund-raisers, or third parties. The day to day management of all income generation is delegated to the Executive Committee, who are accountable to the Trustees.

The charity is not bound by any undertaking to be bound by any regulatory scheme and the charity does not consider it necessary to comply with any voluntary code of practice. We have received no complaints in relation to fundraising activities. Our terms of employment require staff to behave reasonably at all times; as we do not approach individuals for funds we do not have to particularise this to fundraising activities nor do we consider it necessary to design specific procedures to monitor such activities.

Financial Review

Overall, the Board of Trustees is satisfied that these accounts reflect the financial position of the Football Club during the period.

Income for the period totalled £280,014 of which £145,420 was the income on conversion of the previous non-profit unincorporated body. Subscriptions in the current period are lower than normal due to the Covid 19 pandemic and the Trustees decision to refund 40% of all subscriptions to players.

Expenditure for the period was also lower in the period due to the Covid 19 pandemic.

Overall for the period, excluding the income received on conversion, the Football Club made a loss of £8,425.

Reserves policy

The Football Club continues to aim to operate a policy of maintaining reserves at a level to cover three months of committed operational costs. This has been assessed to be £27,000 and is represented by the General Fund balance carried forward.

In light of this the Trustees believe the Football Club's reserves position to be satisfactory and sufficient.

Going concern

The Football Club continues to appraise its financial situation and to adapt its business model accordingly.

The Trustees have set guidance that the Football Club should budget to meet all commitments and obligations to its players and other stakeholders. They have prepared these accounts on a going concern basis and are satisfied that there are sufficient cash reserves to cover operations.

Impact of Coronavirus

'The accounts are approved during a period where there is much uncertainty as a result of the emergence and international spread of a coronavirus (COVID-19).

The Football Club's response has been to implement its contingency planning arrangements for such circumstances to remotely deliver football community care and support. The Football Club will therefore be able to serve its members and their families.

The ultimate impact of COVID-19 on the UK, the world, the economy and the Football Club community is yet to be seen. At this stage we believe that we have the financial and volunteer resources to continue to develop despite the challenges of Covid.

However, through appropriate consideration of risks as part of its normal risk management processes and mitigating actions both already taken and available to be taken, the Board considers it is still appropriate for the going concern basis to be adopted for these accounts.'

Trustees' Responsibilities

Each of the Trustees (directors) has confirmed that so far as they are aware, there is no relevant information of which the company's Independent Examiner is unaware, and that they have taken all the steps that they ought to have taken as a director in order to become aware of any relevant information and to establish that the company's Independent Examiner is aware of that information.

By order of the Board

Chair of Board of Trustees

Date: 06.09.21

Statement of Trustees' responsibilities for the period ended 30 June 2021

The Trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company and charity law require the Trustees to prepare financial statements for each financial period. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including its income and expenditure, of the charity for the period. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate and proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the requirements of the Companies Act 2006. 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.

Orpington Football Club
(INCORPORATED) Limited by guarantee

Independent Examiner's report to the members and Trustees of Orpington Football Club

I report on my examination of the accounts of Orpington Football Club for the period ended 30 June 2021.

Responsibilities and basis of report

The Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of 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 no concerns and 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.

Signed: A. Greenway

Date: 15/9/21

Name: Adrian Greenway, Aplus Accountancy Limited

Relevant professional qualification or membership of professional bodies (if any): MAAT, AAT MIP
Address: 13 Tidford Road, Welling, Kent, DA16 3JR

Orpington Football Club
(INCORPORATED) Limited by guarantee

Statement of Financial Activities for the period ended 30 June 2021
(including summary income and expenditure account)

	Note	Unrestricted funds	Designated funds	Restricted funds	2021 Total
		£	£	£	£
Income and endowments from:					
Donations		2,365	-	8,350	10,715
Voluntary income on conversion	8	27,000	97,765	20,655	145,420
Charitable activities	2	86,930	-	36,949	123,879
Total income and endowments		**116,295**	**97,765**	**65,954**	**280,014**
Expenditure on:					
Charitable activities	3	93,859	17,010	32,150	143,019
Total expenditure		**93,859**	**17,010**	**32,150**	**143,019**
Net income /(expenditure)		**22,436**	**80,755**	**33,804**	**136,995**
Gross transfers between funds		4,564	(2,892)	(1,672)	-
Net movement in funds		**27,000**	**77,863**	**32,132**	**136,995**
Total funds carried forward	6	**27,000**	**77,863**	**32,132**	**136,995**

The annexed notes form part of these financial statements.

All income derives from continuing activities.

Orpington Football Club
(INCORPORATED) Limited by guarantee

Balance Sheet as at 30 June 2021
(Company number 012570232)

	Note	2021 £
Current Assets		
Debtors	4	21,820
Cash at bank and in hand		143,904
		165,724
Creditors		
Creditors: Amounts falling due within one period	5	28,729
Net current assets		**136,995**
Total assets less current liabilities		136,995
Total net assets		**136,995**
Represented by		
Unrestricted funds	6	27,000
Designated funds	6	77,863
Restricted funds	6	32,132
Total funds		**136,995**

The annexed notes form part of these financial statements.

Approved and authorised for issue by the Board of Trustees on 06.09.21

Chair of the Board of Trustees

Notes to the Financial Statements for the period ended 30 June 2021

1. Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are as follows:

Basis of preparation
The financial statements have been prepared under the Charities Act 2011, the Charities' Statement of Recommended Practice (Charities SORP (FRS 102) as amended by Update Bulletin 2) and Financial Reporting Standard 102 applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.
Orpington Football Club constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The Trustees have prepared these accounts on a going concern basis. They have reviewed the budgets and forecasts forming the charity's business plan for a period in excess of twelve months beyond the date of signing of the account. The Trustees consider therefore that they have reasonable assurance that the charity will continue to operate. This includes any negative financial impact as a result of COVID-19.

Funds
General funds represent the funds of the Company that are not subject to any restriction regarding their use and are available for use at the discretion of the Trustees in furtherance of the objectives of the charitable company.
Designated funds are funds set aside at the discretion of the Trustees for a particular purpose and carry no restrictions. Restricted funds consist of grants and bursaries which are subject to restrictions on their expenditure by the donor.

Income
All income is included in the statement of financial activities when the charitable company is entitled to the income, it is probable that the income will be received, and the amount can be measured reliably.
Grants and donations received as Restricted Funds, defined as those which carry an obligation to repay any sums not actually spent, are brought into the SOFA in the period of receipt and carried forward within Restricted Funds until either spent or refunded.

Deferred income
Where unconditional entitlement to grants receivable and fees paid in advance is dependent upon fulfilment of conditions within the Football Club's control, the incoming resources are recognised when there is sufficient evidence that conditions have been met. Where there is uncertainty as to whether the Football Club has met such conditions, or the funder clearly states that the funding is for the next financial period, then the incoming resource is deferred. Subscriptions are recognised over the duration of membership, fees received in advance are accounted for in liabilities and released over the period of membership.

Expenditure
Expenditure is included in the accounts on an accruals basis.

Charitable activities
All costs are allocated between categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly or apportioned on an appropriate basis.

Notes to the Financial Statements for the period ended 30 June 2021

1. Accounting policies (continued)

Tangible fixed assets

All capital expenditure below £500 is written off as and when it is incurred.
Depreciation is provided on all tangible fixed assets other than freehold land and buildings, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fittings and education equipment -	over 4 to 10 years
Computer equipment -	over 3 years

Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation
Orpington Football Club is a registered charity within the meaning of paragraph 1 of schedule 6 of the Finance Act 2010. Accordingly it is exempt from taxation in respect of income or capital gains within categories covered by chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. No tax charge arose in the period.

Judgements in applying accounting policies and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

In preparing these financial statements, the key judgements and estimates have been made in respect of the following:
- Debt provision: Provisions for bad debt are based on the likelihood of recovery.
- Going concern: In light of current economic circumstances and the impact on the Football Club's business the Trustees' have paid particular attention to this matter.

Notes to the Financial Statements for the period ended 30 June 2021

2. Charitable activities

	2021
	£
Subscriptions	69,548
Grants and sponsorship	53,289
Other income	1,042
	123,879

3. Charitable activities

	2021
	£
Match and training costs	105,070
Administration and running costs	37,014
Governance: Accountancy and Independent Examination	935
	143,019

4. Debtors

	2021
	£
Subscriptions due	4,841
Other debtors	15,973
Prepayments and accrued income	1,006
	21,820

5. Creditors: amounts falling due within one year

	2021
	£
Trade creditors	6,183
Accruals and prepaid subscriptions	22,546
	28,729

Notes to the Financial Statements for the period ended 30 June 2021

6. Funds

	Balance b/f	Incoming resources	Resources expended	Transfers between funds	Balance c/f 30 June 2021
Unrestricted	£	£	£	£	£
General Fund	-	116,295	93,859	4,564	27,000
Designated					
Pavilion Development Fund	-	97,765	17,010	(2,892)	77,863
Total Unrestricted	-	214,060	110,869	1,672	104,863
Restricted					
Pitch Improvement	-	30,104	17,583	-	12,521
Girls Football	-	9,070	2,759	-	6,311
Dean Francolini	-	7,850	-	-	7,850
Other restricted funds	-	18,930	11,808	(1,672)	5,450
Total restricted	-	65,954	32,150	(1,672)	32,132
Total Funds	**-**	**280,014**	**143,019**	**-**	**136,995**

The transfer between the General Fund and the Pavilion Development Fund occurred to maintain the General Fund balance at £27,000 in accordance with the Reserves Policy; whilst the transfers between the General Fund and restricted funds are for monies to cover subscriptions, in hardship cases.

Designated funds represent monies allocated to the new pavilion development set aside by the Trustees.

Restricted funds

Pitch Improvement: Football Foundation funding for the improvement of the pitches in Goddington Park.

Girls Football: Sport England Funding to support the development of new girls' teams at Orpington FC.

Dean Francolini: Personal donations made in memory of Dean Francolini earmarked for the new Pavilion development.

Other restricted funds: Various grants and donations given for a specific purpose.

7. Related parties and transactions with Trustees

No trustees were reimbursed for travel expenses and subsistence incurred in the course of their duties.

8. Orpington Football Club - activities taken over on formation of charitable company

	Unrestricted funds	Designated funds	Restricted funds	2021
	£	£	£	£
Net assets/(liabilities)	27,000	97,765	20,655	145,420

Prior to incorporation Orpington Football Club operated as a non-profit unincorporated group guided by its constitution. The net assets of this entity were taken over by Orpington Football Club (registered charity number 1189215) on the 1st July 2020.
This non-profit entity owned various assets of football equipment, including most significantly a tractor. These assets had been treated as expenditure and not recorded as fixed assets in the prepared accounts; consequently, the assets are owned by the new charitable entity but not attributed a value in the financial statements.