

COMPANY REGISTRATION NUMBER: 13179040

CHARITY REGISTRATION NUMBER: 1194059

Bromley FC Community Sports Trust
Company Limited by Guarantee
Unaudited Financial Statements
For the period ended
31 December 2023

CLARITY ACCOUNTING LIMITED

Chartered Certified Accountants
Brooklands House
58 Marlborough Road
Lancing
West Sussex
BN15 8AF

Bromley FC Community Sports Trust

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2023

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Bromley FC Community Sports Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name Bromley FC Community Sports Trust

Charity registration number 1194059

Company registration number 13179040

Principal office and registered office The Stadium
Hayes Lane
Bromley
Kent
BR2 9EF

The trustees

J Hutton	(Resigned 1 December 2023)
P Adamthwaite	
S Taylor	
V Billingsley	
G Orr	(Appointed 1 March 2024)
M Hall	(Appointed 1 August 2024)

Independent examiner **Michael J Coles FCCA** Chartered Certified Accountant
Brooklands House
58 Marlborough Road
Lancing
West Sussex
BN15 8AF

Structure, governance and management

The Charity is a company limited by guarantee, incorporated on 4th February 2021 and registered as a Charity on 12th April 2021. 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. The Trustees/Directors of the Charitable Company who served during the period and up to the date of signature of the financial statements were:

Mr Jeffrey Hutton - Resigned 1 December 2023
Mr Paul Adamthwaite
Mr Steven Taylor
Mrs Victoria Billingsley
G Orr - Appointed 1 March 2024
M Hall - Appointed 1 August 2024

Bromley FC Community Sports Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

Objectives and activities

The Company's main objective is the promotion of community participation in sporting and non-sporting activities, which contribute to the physical and mental wellbeing of beneficiaries. In particular, this will be achieved by the provision of a range of opportunities and programmes delivered by qualified, enhanced DBS checked coaching staff in a range of areas across the Bromley Borough.

Through doing this, the Company will provide access to such activities in a safe, accessible and suitable facility, in the interests of such beneficiaries who are in need of such a provision, which may be by reason of their age, disability, medical condition, level of health and fitness, financial hardship, socio-economic background, race or gender.

In the delivery of all of the Company's activities, the deliverer has ensured and will continue to ensure that activities are promoted and conducted in a way which does not reflect detrimentally to Bromley Football Club.

The Trustees have paid due regard to the guidance issued by the Charity Commission in deciding what activities should be undertaken.

Bromley FC Community Sports Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

Achievements and performance

In 2023, Bromley FC Community Sports Trust expanded its programmes significantly, reaching more participants and enhancing its contribution to the local community. Key achievements include:

1. Expansion of Football Programmes

The Trust successfully grew its football provision, particularly for women and girls provision which saw significant growth, particularly with the support of London Biggin Hill Airport as a lead partner. This collaboration led to a 200% increase in the number of females participating in recreational football at the club. The initiative doubled the number of weekly female sessions, providing more opportunities for women and girls of all ages to get involved in football. The programme aims to promote gender diversity and expand female participation across the Bromley community. The Trust also continued to support inclusive football initiatives such as: - Wildcats: A girls-only football initiative for ages 4-10.- PAN Disability Football: Football sessions for children and adults with disabilities.

2. Health and Wellbeing Programmes

The Trust made a notable impact on community health and wellbeing through various programs:- Man v Fat: Football sessions aimed at men seeking to manage their weight, combining physical activity with weight-loss challenges. - Walking Football and Sporting Memories: These initiatives targeted older adults, offering slower-paced football and memory-sharing activities, fostering both physical activity and social interaction - Veterans Hub: The Bromley FC Community Trust Veterans Hub was launched during 2023 offering monthly support for armed forces veterans. It provides a welcoming space for veterans to gather, share fostering connections. It also collaborates with local and national organisations, such as as SSAFA, The Royal British Legion (TRBL), and the NHS, to offer holistic support, including welfare services. The hub is backed by Bromley Council and the Mayor of Bromley, ensuring veterans have access to various support networks and services.

3. Educational and Mentorship Initiatives

The Trust continued its commitment to youth education and development:- The Propel Mentoring Network provided young women and girls with leadership opportunities, training in football coaching, and refereeing, promoting gender equality in sports. - Collaboration with local schools included physical activity sessions aimed at improving children's physical and emotional wellbeing.

4. Holiday Camps and Food Provision

- The Trust ran Holiday and Food (HAF) Camps, ensuring that children from disadvantaged backgrounds received nutritious meals and remained active during school breaks. These camps were a key aspect of our community outreach, addressing food insecurity while promoting physical health

Bromley FC Community Sports Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

Achievements and performance *(continued)*

Overview of activities

In 2023, Bromley FC Community Sports Trust made considerable strides in expanding its activities and programmes to engage a wider range of individuals in the community. As detailed above, key areas of focus were health, inclusion, education, and sport. These included:

1. **Football Programmes:** The Trust offered several football initiatives such as Saturday morning Soccer Schools, Girls Football Development sessions, and dedicated Wildcats sessions for girls aged 4-10. There were also PAN Disability Football sessions aimed at children and adults with disabilities.
2. **Veterans Hub:** Aimed at former armed forces members, this programme provided opportunities for veterans to engage in social and physical activities to support their wellbeing and create community connections.
3. **Holiday Camps & HAF Camps:** The Trust ran multi-sport and football camps during school holidays, including HAF Camps (Holiday Activities and Food) aimed at children from disadvantaged backgrounds to combat food insecurity and promote active lifestyles.
4. **Mentoring & Education:** The Propel Mentoring Network provided support for women and girls aspiring to work in football, while its partnership with local schools enhanced educational and physical activities.
5. **Health & Wellbeing Initiatives:** Programmes like Walking Football, Sporting Memories for the elderly, and Man v Fat aimed at men trying to manage weight through football, helped improve the health of local participants.

These diverse activities reflect the Trust's mission to use sport as a tool for promoting physical and mental wellbeing across all age groups, abilities, and backgrounds in the Bromley community.

Financial review

The Trust has had a satisfactory financial outcome for the financial year and whilst making a small loss, the Trust continues to have a positive cumulative profit since commencing operations. It was agreed as part of a risk audit that building the Trust's reserves in the short term should become an immediate objective. Such reserves must be used for the organisation's purposes, and that should a significant drop in funding or participant income occur, or such an event as another pandemic, the Trust would be able to continue its charitable activities, whilst further ways to raise funds can be explored.

Bromley FC Community Sports Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

Financial review *(continued)*

Appointment of Directors/Trustees

The Trustees have agreed that whenever a member of the board departs, a 'skills audit' of the remaining trustees will be carried out, in order to identify the required skillset of any newly appointed Trustee. Bromley Football Club (95) Ltd may appoint up to two trustees to the Charity, nominated by the board of the Football Club, in the interests of maintaining a positive and productive relationship with the primary partner of the Charity, supporting its growth and development.

Decision making

Within the charity, the day-to-day work is carried out by a small team of leadership staff, with Trustees also involved where needs be. Regular reports are provided to Trustees, who offer relevant advice and expertise.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 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 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.

Plans for future periods

Future plans

Looking ahead, Bromley FC Community Trust aims to continue expanding its programmes with a focus on inclusivity, health, and education. Key priorities for 2024 include: - Expanding mentorship and career pathway opportunities for young women and girls - Increasing participation in disability sport- Growing our Veterans Hub to reach more former service members

Bromley FC Community Sports Trust

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 30 September 2024 and signed on behalf of the board of trustees by:

P Adamthwaite
Trustee

Bromley FC Community Sports Trust

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Bromley FC Community Sports Trust

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of Bromley FC Community Sports Trust ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Bromley FC Community Sports Trust

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Bromley FC Community Sports Trust *(continued)*

Year ended 31 December 2023

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Michael J Coles FCCA
Chartered Certified Accountant
Independent Examiner

Brooklands House
58 Marlborough Road
Lancing
West Sussex
BN15 8AF

Bromley FC Community Sports Trust

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2023

		2023		2022
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
		£	£	£
Income and endowments				
Donations and legacies	5	83,780	83,780	92,003
Charitable activities	6	391,476	391,476	254,678
Total income		<u>475,256</u>	<u>475,256</u>	<u>346,681</u>
Expenditure				
Expenditure on charitable activities	7,8	<u>477,266</u>	<u>477,266</u>	<u>346,616</u>
Total expenditure		<u>477,266</u>	<u>477,266</u>	<u>346,616</u>
Net (expenditure)/income and net movement in funds		<u>(2,010)</u>	<u>(2,010)</u>	<u>65</u>
Reconciliation of funds				
Total funds brought forward		4,196	4,196	4,131
Total funds carried forward		<u>2,186</u>	<u>2,186</u>	<u>4,196</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 18 form part of these financial statements.

Bromley FC Community Sports Trust

Company Limited by Guarantee

Statement of Financial Position

31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	13	2,341	2,751
Current assets			
Debtors	14	38,723	25,579
Cash at bank and in hand		9,186	8,107
		47,909	33,686
Creditors: amounts falling due within one year	15	48,064	32,241
Net current liabilities		(155)	1,445
Total assets less current liabilities		2,186	4,196
Net assets		2,186	4,196
Funds of the charity			
Unrestricted funds		2,186	4,196
Total charity funds	17	2,186	4,196

For the year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 30 September 2024, and are signed on behalf of the board by:

P Adamthwaite
Trustee

The notes on pages 12 to 18 form part of these financial statements.

Bromley FC Community Sports Trust

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 December 2023

	2023 £	2022 £
Cash flows from operating activities		
Net (expenditure)/income	(2,010)	65
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,082	858
Interest payable and similar charges	10	—
Accrued (income)/expenses	(4,491)	13,129
<i>Changes in:</i>		
Trade and other debtors	(13,144)	(17,876)
Trade and other creditors	20,314	4,808
Cash generated from operations	1,761	984
Interest paid	(10)	—
Net cash from operating activities	1,751	984
Cash flows from investing activities		
Purchase of tangible assets	(672)	(2,714)
Net cash used in investing activities	(672)	(2,714)
Net increase/(decrease) in cash and cash equivalents	1,079	(1,730)
Cash and cash equivalents at beginning of year	8,107	9,837
Cash and cash equivalents at end of year	9,186	8,107

The notes on pages 12 to 18 form part of these financial statements.

Bromley FC Community Sports Trust

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Stadium, Hayes Lane, Bromley, Kent, BR2 9EF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Bromley FC Community Sports Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Bromley FC Community Sports Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Bromley FC Community Sports Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Defined contribution plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee and each member of the company, in the event of the winding up of the company, undertakes to contribute to the assets of the company, a maximum of £1.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	8,514	8,514	2,355	2,355
Grants				
Grants receivable	75,266	75,266	89,648	89,648
	<u>83,780</u>	<u>83,780</u>	<u>92,003</u>	<u>92,003</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Income from activities and fundraising	330,938	330,938	223,960	223,960
Other income from charitable activities	60,538	60,538	30,718	30,718
	<u>391,476</u>	<u>391,476</u>	<u>254,678</u>	<u>254,678</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Direct costs in relation to charitable activity	474,865	474,865	345,517	345,517
Support costs	2,401	2,401	1,099	1,099
	<u>477,266</u>	<u>477,266</u>	<u>346,616</u>	<u>346,616</u>

Bromley FC Community Sports Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Direct costs in relation to charitable activity	474,865	–	474,865	345,517
Governance costs	–	2,401	2,401	1,099
	<u>474,865</u>	<u>2,401</u>	<u>477,266</u>	<u>346,616</u>

9. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>1,082</u>	<u>858</u>

10. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,080</u>	<u>1,080</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	120,349	122,388
Social security costs	10,923	9,335
Employer contributions to pension plans	2,315	1,972
	<u>133,587</u>	<u>133,695</u>

The average head count of employees during the year was 4 (2022: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff	<u>4</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Bromley FC Community Sports Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

13. Tangible fixed assets

	Equipment £
Cost	
At 1 Jan 2023	3,713
Additions	672
At 31 Dec 2023	<u>4,385</u>
Depreciation	
At 1 Jan 2023	962
Charge for the year	1,082
At 31 Dec 2023	<u>2,044</u>
Carrying amount	
At 31 Dec 2023	<u>2,341</u>
At 31 Dec 2022	<u>2,751</u>

14. Debtors

	2023 £	2022 £
Trade debtors	8,517	2,955
Prepayments and accrued income	30,206	22,624
	<u>38,723</u>	<u>25,579</u>

15. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	24,340	4,514
Accruals and deferred income	20,358	24,849
Social security and other taxes	2,333	2,376
Other creditors	1,033	502
	<u>48,064</u>	<u>32,241</u>

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,315 (2022: £1,972).

Bromley FC Community Sports Trust

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

17. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2023	Income	Expenditure	At 31 Dec 2023
	£	£	£	£
General funds	<u>4,196</u>	<u>475,256</u>	<u>(477,266)</u>	<u>2,186</u>

	At 1 Jan 2022	Income	Expenditure	At 31 Dec 2022
	£	£	£	£
General funds	<u>4,131</u>	<u>346,681</u>	<u>(346,616)</u>	<u>4,196</u>

18. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2023
	£	£
Tangible fixed assets	2,341	2,341
Current assets	47,909	47,909
Creditors less than 1 year	<u>(48,064)</u>	<u>(48,064)</u>
Net assets	<u>2,186</u>	<u>2,186</u>

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	2,751	2,751
Current assets	33,686	33,686
Creditors less than 1 year	<u>(32,241)</u>	<u>(32,241)</u>
Net assets	<u>4,196</u>	<u>4,196</u>

19. Analysis of changes in net debt

	At 1 Jan 2023	Cash flows	At 31 Dec 2023
	£	£	£
Cash at bank and in hand	<u>8,107</u>	<u>1,079</u>	<u>9,186</u>