

Berkhamsted Raiders Community Football Club

Trustees' annual report and financial statements
for the year ended 31 May 2018

Registered charity number 1119251

Berkhamsted Raiders Community Football Club
Annual report and financial statements
Year ended 31 May 2018

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Trustees' Report

The trustees present their annual report and the financial statements for the year ended 31 May 2018.

Reference and administrative information

Charity name	Berkhamsted Raiders Community Football Club
Registration number	1119251
Trustees	Mr K Pollard (Chairman) Mr M Lawlor (Secretary) Mr S Bird (Treasurer) Mrs C Preedy Mrs C Beard (Retired) Mr A Grindrod Mr P Russell Mr C Bentley
Independent examiners	Harts Accounting, Business & Tax Advisers Limited 3 Churchgates Wilderness Berkhamsted Hertfordshire HP4 2UB
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

Objectives and activities of the Club

Berkhamsted Raiders Community Football Club is a registered charity and an FA Charter Standard Community club, running 81 teams for boys and girls, from Under 7s up to Under 18s and also senior, ladies and veteran teams. The club has around 1,000 playing members.

As an FA Charter Standard Community Club, we operate to the highest standards set by the FA for football clubs.

The club has the following objectives:

1. To promote community participation in healthy recreation providing facilities for playing football ("facilities" meaning land, buildings, equipment and organising football activities).
2. To advance the education of children and young people whether or not undergoing formal education.

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As well as providing involvement in football for our members, the club provides after school clubs and other sporting activities for members of the community. The club is also committed to providing education for its members, through FA approved courses.

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Trustees' Report (continued)

Management and governance arrangements

As a club, we encourage all parents to support good play, and sportsmanship, irrespective of which team is playing and we praise effort and performance more than results.

The club is managed by a Board of Trustees and the Football Management Committee. The Board of Trustees consists of three elected members and up to six co-opted members and each has a specific area of the club to be responsible for to improve the governance of the club.

The elected Trustees and elected members of the Football Management Committee are elected at the annual general meeting and hold office until the end of the annual general meeting the following year. Members may be co-opted onto the Trustees and the Football Management Committee.

The club's constitution provides for up to nine trustees who hold the property of the club under the deed of trust. The Football Management Committee manage the club on a day to day basis. They report to the Board of Trustees who have overall financial responsibility.

Achievements and performance of the club

In the season 2017/18, the Club

- Provided sport for around 1,000 boys and girls.
- Increased participation in girls football.
- Operated a waiting list for the additional demand from players that it has attracted, but it is unable to meet due to constraints on playing and training facilities.
- Delivered opportunities for participation in Futsal, Walking Football and Inclusive Football.
- Operated Football Partnerships with Ashlyns School and Bridgewater School to provide and fund football pitches and facilities.
- Offered cardiac risk screening for every child over 14 at Raiders and at Ashlyns for free, funded by Raiders.
- Took 400 Raiders children and parents on tour.
- Hosted two finals days at Ashlyns School for the West Herts Youth League and two Raiders presentation events, raising funds for the Cardiac Risk in the Young programme.
- Hosted an annual tournament at Kitcheners Field that attracted 130 teams and 2,500 people.

The club continues to forge links with local schools, offering free coaching to both boys and girls. It also contributes to the cost of ground maintenance and continues to liaise with schools in the local community to fund facilities for sport including the maintenance of playing areas and the provision of goalposts and nets.

The Football Partnership with Ashlyns School on the development and management of "BerkoAstro", a floodlit all weather 3G pitch, and the Paul Beard Centre providing toilets, refreshments and club room facilities continues to be a success generating funds for investment in sport at the school and within Raiders.

The Club is actively pursuing the development of a Berkhamsted Community Stadium to enhance the provision of sports facilities for the local community.

The Club has led by example in the adoption of the FA Respect campaign and runs a club wide programme to promote Respect and increase understanding amongst players and parents.

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Trustees' Report (continued)

Financial review

The aim of the Board of Trustees is to ensure that the club's costs are more than covered by its income, and to create a surplus of funds that can be invested in future infrastructure projects in furtherance of the club's objectives.

The charity's approach to reserves is to ensure that at all times a minimum of £10,000 is kept as a contingency fund. This would help to cover events such as the replacement of vandalised goals, or to fund kit purchases if our sponsorship revenues fall short. Any surpluses are invested in the development of facilities for football within the Club or within the local Community.

The club's financial statements are presented with this Trustees report. The results are in line with the Board's expectations.

Independent examiner

Janet Hart of Harts Chartered Accountants was re-appointed as the independent examiner during the year and has expressed her willingness to continue in that capacity.

This report was approved by the trustees on 11th February 2019 and signed on its behalf by

K Pollard
Chairman

**Independent examiner's report to the members of
Berkhamsted Raiders Community Football Club**

I report on the accounts for the year ended 31 May 2018, which are set out on pages 5 to 10.

Respective responsibilities of directors and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission.

An examination includes review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) To keep accounting records in accordance with section 130 of the Charities Act;
 - (b) To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J M Hart
Harts Accounting, Business & Tax Advisers Limited
Chartered Accountants
3 Churchgates
Berkhamsted
Hertfordshire
HP4 2UB

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Statement of financial activities

	2018	2017
	Total funds	Total funds (restated)
	£	£
INCOMING RESOURCES		
Voluntary income		
Sponsorship and donations	41,121	32,561
Gift aid	13,601	10,473
General fund raising	8,394	9,810
Investment income	-	103
Incoming resources from charitable activities		
Membership fees	157,398	150,058
Tour income	47,547	43,411
Tournament income	9,100	7,550
Kit sales and other income	2,144	1,140
Total incoming resources	279,305	255,106
RESOURCES EXPENDED		
Costs of generating funds	9,435	7,094
Charitable activities	221,146	199,987
Governance costs	21,990	17,640
Other resources expended	5,115	255
Total resources expended	257,686	224,976
Net incoming resources	21,619	30,130
Total funds brought forward (restated)	78,944	48,814
Total funds carried forward	100,563	78,944

There were no designated or restricted funds in the year ended 31 May 2018 (2017: £nil).

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Balance Sheet

	2018	2017
	£	£ (restated)
<i>Fixed assets</i>		
Tangible assets	10,596	4,095
<i>Current assets</i>		
Debtors and prepayments	3,705	16,430
Cash	128,692	65,617
Total assets	142,993	82,047
Creditors: amounts falling due within one year	(42,430)	(7,198)
Net assets	100,563	78,944
 Reserves		
Restricted funds	-	-
Unrestricted funds	100,563	78,944
Total funds	100,563	78,944

The financial statements were approved by the trustees on 11th March 2019 and signed on its behalf by:

Steve Bird
Treasurer

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1. Accounting policies

The principal accounting policies are summarised below and have been applied consistently throughout the year and in the preceding year, with the exception of the policy in respect of football kits as explained below.

In prior periods, football kit was capitalised and depreciated over 2 years. The Trustees now consider that, given the life of the kit, it is more appropriate to expense the cost when incurred. This policy has been applied retrospectively and has the effect of:

- Increasing match day kit expenditure in 2017 by £43,435
- Reducing depreciation in 2017 by £37,038
- Reducing fixed assets and unrestricted funds at 31 May 2017 by £21,627 (unrestricted fund were £100,571, now restated to £78,944)

1.1. Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice 2005 (Revised 2008)', applicable accounting standards and the Charities Act.

1.2. Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charitable objectives of the club.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.3. Fixed assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of assets over their expected useful life as follows:

- Goals & other equipment Straight line over 4 years

1.4. Incoming resources

Income resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are also applied to categories of income:

- Grants, donations and gifts are recognised when received.
- Investment income is recognised when receivable.
- Membership income is recognised in the year to which the annual membership relates.
- Tour and Tournament income is recognised when the events occur.
- Kit sales income is recognised when the goods are delivered.

1.5. Resources expended

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising

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

Governance costs include costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiners fees and costs linked to the strategic management of the charity.

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Notes to the financial statements

1. Taxation

The club is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

2. Resources expended

	2018	2017
	£	£ (restated)
Costs of generating funds		
Fund raising costs	9,435	7,094
	<u>9,435</u>	<u>7,094</u>
Charitable activities		
Berkhamsted Sports Club membership	4,500	4,500
Registration and competition entry fees	9,596	6,128
Trophies, prizes and presentation costs	6,413	7,662
Coaching costs	49,885	39,444
Training pitch hire	33,615	28,402
Match day kit	40,147	43,435
Match day pitch hire	5,103	5,742
Managers expenses	1,314	714
Referees' fees	5,093	4,018
Fines	1,594	873
Repairs and pitch maintenance	8,338	7,065
Coaching training course	2,829	2,927
Tour expenses	45,804	42,704
Tournament expenses	236	3,311
Miscellaneous expenses	1,646	55
Depreciation	5,033	3,007
	<u>221,146</u>	<u>199,987</u>
Governance costs		
Committee and administrative expenses	19,466	17,065
Independent examination	720	540
Other professional fees	1,546	-
Bank charges	258	35
	<u>21,990</u>	<u>17,640</u>
Other resources expended		
Other charitable donations	5,115	255
	<u>5,115</u>	<u>255</u>

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3. Tangible fixed assets

	Football Kits	Goals & Equipment	Total
Cost	£	£	£
At 1 June 2017	73,987	12,020	86,007
Change in policy (see note 1)	(73,987)	-	(73,987)
At 1 June 2017 (restated)	-	12,020	12,020
Additions	-	11,534	11,534
Disposals	-	(3,421)	(3,421)
At 31 May 2018	-	20,133	20,133
Depreciation	£	£	£
At 1 June 2017	52,360	7,925	60,285
Change in policy (see note 1)	(52,360)	-	(52,360)
At 1 June 2017 (restated)	-	7,925	7,925
Charge for the year	-	5,033	5,033
Disposals	-	(3,421)	(3,421)
At 31 May 2018	-	9,537	9,537
Net book value			
At 31 May 2017 (restated)	-	4,095	4,095
At 31 May 2018	-	10,596	10,596

4. Debtors

	2018	2017
	£	£
Prepayments	3,705	3,915
Accrued income	-	12,515
	<u>3,705</u>	<u>16,430</u>

5. Creditors

	2018	2017
	£	£
Accruals	720	5,069
Deferred income	41,710	2,129
	<u>42,430</u>	<u>7,198</u>

6. Trustee remuneration and related party transactions

No trustee received any remuneration in respect of their services during the year (2018: £nil).

Payments in respect of expenses were made to the trustees amounted to £3,132 (2017: £3,148),

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which included equipment, ground maintenance, pitch hire and referees fees.