

Berkhamsted Raiders Community Football Club

Trustees' annual report and financial
statements for the 13 months ended 30
June 2021

Registered charity number 1119251

Berkhamsted Raiders Community Football Club
Annual report and financial statements
13 months ending 30 June 2021

Contents

	Page
Trustees' report	1 - 3
Independent examiners' report	4
Statement of financial activities	5
Balance sheet	6
Accounting Policies	7 - 8
Notes to the financial statements	9 - 10

Berkhamsted Raiders Community Football Club
Annual report and financial statements
13 months ending 30 June 2021

Trustees' Report

The trustees present their annual report and the financial statements for the 13 month period ended 30 June 2021.

Reference and administrative information

Charity name	Berkhamsted Raiders Community Football Club
Registered Address	Kitcheners Field, Castle Hill, Berkhamsted, HP4 1HE
Registration number	1119251

Trustees	Mr K Pollard (Resigned) Mr S Bird (Resigned) Mrs J Bastiman (Secretary) Mr A Grindrod Mr P Russell (Resigned) Mr C Bentley Mrs C Spooner Mrs A Spencer Mr C Armond (Chairman) Mr R Bedlow (Treasurer) Mrs J Conway (Appointed)
----------	--

Independent examiners	Haines Watts Berkhamsted 4 Claridge Court Lower Kings Road Berkhamsted Hertfordshire HP4 2AF
-----------------------	--

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 around 100 teams for boys and girls, from Under 7s up to Under 18s and also senior, ladies and veteran teams. The club has around 1,250 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.

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.

Berkhamsted Raiders Community Football Club
Annual report and financial statements
13 months ending 30 June 2021

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 twelve 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 2020/21, the Club

- Provided sport for around 1,250 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.
- Due to COVID 19 and the incumbent lockdown we were unable to finish the season, host the West Herts Finals, presentation events and our tournament.
- As a response to the pandemic though we have managed to implement a socially distanced training program for all the members of the club over the summer in line with guidance from the FA.

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.

Berkhamsted Raiders Community Football Club
Annual report and financial statements
13 months ending 30 June 2021

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.

Reserves

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 current reserves are held at £112,894.

Future Plans

We aim to build long-term, sustainable partnerships to deliver the best playing facilities, both indoor and outdoor. We will achieve this by providing access for Raiders members to two full size 3G pitches in Berkhamsted by the end of 2022 and increasing the number of grass pitches available to Raiders members from 28 currently to 37 by season 2021/22 through gaining use of new pitches at Durrants Lane and underused pitches at Borough and Parish Council locations.

We are looking to identify a suitable location and fund a new Clubhouse which will allow us to have a home and a base from which to pursue our objectives. We want to improve our coaching quality and have at least 75% of coaching sessions to be delivered by Level 2 Coaches.

We are committed to improving female participation across the Club (in line with FA goals) and to double girls' participation, in line with FA aims, increasing from 250 to 500 female playing members (and maintain boys at 950). We also want to support the development of futsal and provide a development pathway to adult football for all abilities and genders through local club partnerships.

We have achieved this by recruiting new Trustees with diverse and broad skillsets to ensure the Club meets the requirements of the Charity Commission and FA with an effective Club operations and communication between Football Committee Leadership and Age Group Co-ordinators (annually appointed) and ensuring an effective volunteer experience with clear communication, appropriate training and clear Roles and Responsibilities.

Raiders follow official FA guidelines for a return to grassroots football, in order that our management committee set out good practice guidance for those responsible for delivering different aspects of the Raiders grassroots football programme. This includes a risk assessment and a regular review of the financial impact on budgets.

Independent examiner

Shaun Brownsmith FCA of Haines Watts Chartered Accountants was re-appointed as the independent examiner during the period and has expressed his willingness to continue in that capacity.

This report was approved by the trustees on 20 October 2021 and signed on its behalf by



R Bedlow

Treasurer

Berkhamsted Raiders Community Football Club
Annual report and financial statements
13 months ending 30 June 2021

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

Independent examiner's report to the trustees of Berkhamsted Raiders Community Football Club I report to the charity trustees on my examination of the accounts of the charity for the 13 month period ended 30 June 2021.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

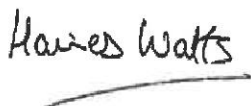
Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's account as carried out under section 145 of the Charities Act 2011 ('the Act'). In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

Independent Examination

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 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of section 130 of the 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 accounts 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 in the UK and Republic of Ireland (FRS102)).

I have no concerns and have come no other matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.



Shaun Brownsmith FCA
Haines Watts
4 Claridge Court
Lower Kings Road
Berkhamsted
Hertfordshire
HP4 2AF

Date: ...21 October 2021...

Berkhamsted Raiders Community Football Club
Annual report and financial statements
13 months ending 30 June 2021

Statement of financial activities

	Notes	2021 Total funds £	2020 Total funds £
INCOMING RESOURCES			
Voluntary income			
Sponsorship and donations		17,200	22,477
Gift aid		18,623	13,986
General fund raising		8,711	2,229
Investment income		-	199
Incoming resources from charitable activities			
Membership fees		210,498	212,460
Tour income		-	28,023
Tournament income		11,861	9,524
Kit sales and other income		2,655	2,916
Total incoming resources		269,548	291,814
RESOURCES EXPENDED			
Costs of generating funds	1	1,362	2,783
Charitable activities	1	193,105	240,613
Governance costs	1	62,188	35,699
Other resources expended	1	201	416
Total resources expended		256,856	279,511
Net (outgoing)/incoming resources		12,692	12,303
Total funds brought forward		100,202	87,899
Total funds carried forward		112,894	100,202


There were no designated or restricted funds in the period ended 30 June 2021 (2020: £nil).

Berkhamsted Raiders Community Football Club
Annual report and financial statements
13 months ending 30 June 2021

Balance Sheet

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	2	10,158	7,224
Current assets			
Debtors and prepayments	3	60,373	13,986
Cash		101,779	92,718
Total assets		172,310	113,928
Creditors: amounts falling due within one year	4	(59,416)	(13,726)
Net assets		112,894	100,202
Reserves			
Restricted funds		-	-
Unrestricted funds		112,894	100,202
Total funds		112,894	100,202

The financial statements were approved by the trustees on 20 October 2021 and signed on its behalf by:



R Bedlow
Treasurer

Berkhamsted Raiders Community Football Club
Annual report and financial statements
13 months ending 30 June 2021

1. Accounting policies

The principal accounting policies are summarised below and have been applied consistently throughout the period and in the preceding year.

1.1. Basis of accounting

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under historical cost convention.

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. There remains significant uncertainty in relation to COVID-19, however through sound financial and operational management, the club's financial performance has proved resilient over the last thirteen months. Given the current resources available and the mitigating actions available to the club to mitigate further COVID-19 related disruption, the Trustees have concluded that it remains appropriate to adopt the going concern basis in preparing the annual report and accounts. The financial accounts are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The accounting period has been extended to 13 months to match activities of the charity during the financial period. The numbers presented are match to last year's results which were only a 12-month period.

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. The costs of raising and administrating such funds are charged against the specific fund.

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
- Computer equipment Straight line over 3 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 period 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.

Berkhamsted Raiders Community Football Club
Annual report and financial statements
13 months ending 30 June 2021

Accounting Policies (continued)

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 comprise 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.

1.6. 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.

Berkhamsted Raiders Community Football Club
Annual report and financial statements
13 months ending 30 June 2021

Notes to the financial statements

1. Resources expended

	2021	2020
	£	£
Costs of generating funds		
Fund raising costs	<u>1,362</u>	<u>2,711</u>
	<u>1,362</u>	<u>2,711</u>
Charitable activities		
Berkhamsted Sports Club membership	915	4,470
Registration and competition entry fees	4,186	7,953
Trophies, prizes and presentation costs	4,467	71
Coaching costs	62,179	62,588
Pitch hire	48,142	60,560
Match day kit	38,603	49,403
Manager's expenses	81	1,657
Referees' fees	6,156	5,652
League fines	590	1,809
Repairs and pitch maintenance	9,173	4,775
Coaching training course	115	3,699
Tour expenses	-	19,635
Tournament expenses	9,568	8,355
Miscellaneous expenses	8,930	4,489
Bad Debt	-	10,500
Depreciation	7,509	5,567
	<u>200,614</u>	<u>251,183</u>
Governance costs		
Committee and administrative expenses	51,209	19,447
Independent examination	1,390	695
Other professional fees	1,998	4,708
Bank charges	82	351
	<u>54,679</u>	<u>25,201</u>
Other resources expended		
Other charitable donations	<u>201</u>	<u>416</u>
	<u>201</u>	<u>416</u>

Berkhamsted Raiders Community Football Club
Annual report and financial statements
13 months ending 30 June 2021

2. Tangible fixed assets

	Goals & Equipment
Cost	£
At 1 June 2020	22,373
Additions	10,443
Disposals	3,964
At 30 June 2021	<u>28,852</u>
Depreciation	
At 1 June 2020	15,149
Charge for the year	7,509
Disposals	3,964
At 30 June 2021	<u>18,694</u>
Net book value	
At 31 May 2020	7,224
At 30 June 2021	<u>10,158</u>

3. Debtors

	2021	2020
	£	£
Trade Debtors	24,666	-
Prepayments	2,400	-
Gift Aid	32,609	13,986
Accrued income	698	-
	<u>60,373</u>	<u>13,986</u>

4. Creditors

	2021	2020
	£	£
Trade Creditors	10,365	-
Accruals	15,226	9,142
Refunds Due	-	4,584
Deferred income	33,825	-
	<u>59,416</u>	<u>13,726</u>

5. Trustee remuneration and related party transactions

No trustee received any remuneration in respect of their services during the period (2020: £nil).
Average headcount for employees for the period is 1 (2020: 1).

Payments in respect of expenses were made to the trustees amounted to £1,049 (2020: £4,361), which included equipment, ground maintenance, pitch hire and referees' fees.