

BROXBOURNE BOROUGH CEREBRAL PALSY FOOTBALL CLUB
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2020

BROXBOURNE BOROUGH CEREBRAL PALSY FOOTBALL CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr G Taylor R S J Dyer Ms H J Drewett Mrs T J Taylor D J Skinner
Charity number	1173431
Principal address	123 Smarts Green Cheshunt Waltham Cross Hertfordshire United Kingdom EN7 6BD
Independent examiner	Azets 5 Yeomans Court Ware Road Hertford Hertfordshire SG13 7HJ

BROXBOURNE BOROUGH CEREBRAL PALSY FOOTBALL CLUB

CONTENTS

	Page
Trustees' Report of trustees'	1
Independent examiner's report	2
Statement of financial activities	3
Balance sheet	4
Notes to the financial statements	5 - 9

BROXBOURNE BOROUGH CEREBRAL PALSY FOOTBALL CLUB

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2020

The trustees present their report and financial statements for the year ended 31 May 2020.

The trustees have adopted the provisions of 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) (effective 1 January 2015).

Objectives and activities

The purpose of the charity is to relieve the needs of young people with Cerebral Palsy in Broxbourne by:

- a) the provision of facilities for healthy recreation in particular the game of football and;
- b) providing support and assistance including through making grants.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Approved by order of the board of trustees on 22/3/21 and signed on its behalf by:



Mr G Taylor
Trustee

BROXBOURNE BOROUGH CEREBRAL PALSY FOOTBALL CLUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BROXBOURNE BOROUGH CEREBRAL PALSY FOOTBALL CLUB

I report to the trustees on my examination of the financial statements of Broxbourne Borough Cerebral Palsy Football Club (the charity) for the year ended 31 May 2020.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



Mandy Wilson FCA

Azets
5 Yeomans Court
Ware Road
Hertford
Hertfordshire
SG13 7HJ

Dated: 23 March 2021

BROXBOURNE BOROUGH CEREBRAL PALSY FOOTBALL CLUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2020

	Notes	Unrestricted funds 2020 £	Unrestricted funds 2019 £
<u>Income from:</u>			
Donations and legacies	3	1,707	9,823
Other trading activities	4	31,100	29,425
Total income		<u>32,807</u>	<u>39,248</u>
<u>Expenditure on:</u>			
Raising funds	5	<u>15,159</u>	<u>10,915</u>
Charitable activities	6	<u>3,329</u>	<u>6,744</u>
Total resources expended		<u>18,488</u>	<u>17,659</u>
Net income for the year/ Net movement in funds		14,319	21,589
Fund balances at 1 June 2019		<u>28,454</u>	<u>6,865</u>
Fund balances at 31 May 2020		<u><u>42,773</u></u>	<u><u>28,454</u></u>

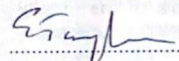
BROXBOURNE BOROUGH CEREBRAL PALSY FOOTBALL CLUB

BALANCE SHEET

AS AT 31 MAY 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	9	15	191
Current assets			
Debtors	10	-	25
Cash at bank and in hand		43,522	29,172
		<u>43,522</u>	<u>29,197</u>
Creditors: amounts falling due within one year	11	(764)	(934)
		<u></u>	<u></u>
Net current assets		42,758	28,263
Total assets less current liabilities		<u>42,773</u>	<u>28,454</u>
Income funds			
Unrestricted funds		42,773	28,454
		<u>42,773</u>	<u>28,454</u>

The financial statements were approved by the Trustees on 22/3/2021



Mr G Taylor
Trustee

BROXBOURNE BOROUGH CEREBRAL PALSY FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2020

1 Accounting policies

1.1 Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 (FRS 102) (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 the historical cost convention.

The financial statements are presented in sterling (£) which is also the functional currency for the Charity.

1.2 Going concern

The trustees have prepared and reviewed forecasts and projections for the charity and, taking into account the economic conditions and possible changes in trading performance, alongside the facts noted above, they have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the charity's ability to continue as a going concern. For example, the extent of the impact of coronavirus are unclear and it is difficult to evaluate all the potential implications on the charity's activities and the wider economy.

1.3 Charitable funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computers	33% on cost
-----------	-------------

BROXBOURNE BOROUGH CEREBRAL PALSY FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2020

1 Accounting policies (Continued)

1.7 Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at bank.

1.8 Taxation

The charity is exempt from tax on its charitable activities.

1.9 Trade and other debtors

Trade and other debtors are measured at transaction price.

1.10 Trade and other creditors

Trade and other creditors are measured at their transaction price.

1.11 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 Critical accounting estimates and judgements

Judgements and key sources of estimation uncertainty

The preparation of financial statements requires management to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 a continuing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no key judgements and sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Other	1,707	9,823
	<u> </u>	<u> </u>

BROXBOURNE BOROUGH CEREBRAL PALSY FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2020

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2020 £	2019 £
Membership fees	9,775	9,035
Fundraising events	21,325	20,390
	<hr/>	<hr/>
Other trading activities	31,100	29,425
	<hr/>	<hr/>

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2020 £	2019 £
<u>Fundraising and publicity</u>		
Staging fundraising events	12,307	8,543
Support costs	2,852	2,372
	<hr/>	<hr/>
Fundraising and publicity	15,159	10,915
	<hr/>	<hr/>
	15,159	10,915
	<hr/>	<hr/>

6 Charitable activities

	Support costs 2020 £	Support costs 2019 £
Pitch Hire	1,121	1,739
Trips	265	37
Equipment	226	2,677
Other	1,080	1,673
	<hr/>	<hr/>
	2,692	6,126
	<hr/>	<hr/>
Share of governance costs (see note 7)	637	618
	<hr/>	<hr/>
	3,329	6,744
	<hr/>	<hr/>

BROXBOURNE BOROUGH CEREBRAL PALSY FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2020

7 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Insurance	379	-	379	351	-	351
Postage, stationery & training	602	-	602	587	-	587
Advertising and web page costs	169	-	169	282	-	282
Sundries	1,255	-	1,255	746	-	746
Depreciation of tangible and heritage assets	176	-	176	176	-	176
Software	271	-	271	230	-	230
Independent examination fees	-	637	637	-	618	618
	<u>2,852</u>	<u>637</u>	<u>3,489</u>	<u>2,372</u>	<u>618</u>	<u>2,990</u>
Analysed between						
Fundraising	2,852	-	2,852	2,372	-	2,372
Charitable activities	-	637	637	-	618	618
	<u>2,852</u>	<u>637</u>	<u>3,489</u>	<u>2,372</u>	<u>618</u>	<u>2,990</u>

8 Trustees' remuneration and benefits

There were no trustees' expenses paid for the year ended 31 May 2020 nor for the period ended 31 May 2019.

There were no trustees' remuneration or other benefits for the year ended 31 May 2020 nor for the period ended 31 May 2019.

During the year to 31st May 2020, thank you gifts were purchased for three trustees with the monetary value of £294.99.

BROXBOURNE BOROUGH CEREBRAL PALSY FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2020

9 Tangible fixed assets

	Computers £
Cost	
At 1 June 2019	529
At 31 May 2020	529
Depreciation and impairment	
At 1 June 2019	338
Depreciation charged in the year	176
At 31 May 2020	514
Carrying amount	
At 31 May 2020	15
At 31 May 2019	191

10 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Other debtors	-	25

11 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	127	-
Other creditors	637	934
	764	934

12 Related Party Disclosure

The monthly subscription fees for Jackson Taylor, of £300, were waived. Jackson Taylor is the son of Mr G and Mrs T Taylor (trustees).