

Company Registration No. 03733866 (England and Wales)

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

COMPANY INFORMATION

Directors

Mr John Berry
Mrs Sandra Hampton
Dr Shameen Kazmi
Mrs Holly Murdoch
Mr Michael Penn
Mr Steven Poole
Mr Gareth Roberts (Appointed 1 July 2020)
Mr Peter Rippon
Mrs Monica Shafaq
Mr Kevin Shoemake
Mr Stuart Welch

Company number 03733866

Registered office

Ray Hall Lane
Great Barr
Birmingham
B43 6JF

Auditor

BK Plus Limited
Azzurri House
Walsall Road
Aldridge
Walsall
England
WS9 0RB

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

CONTENTS

	Page
Directors' report	1 - 2
Directors' responsibilities statement	3
Independent auditor's report	4 - 6
Income and expenditure account	7
Balance sheet	8
Notes to the financial statements	9 - 14

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 JUNE 2021

The directors present their annual report and financial statements for the year ended 30 June 2021.

Principal activities

The principal activity of the company continued to be that of development, governing, facilitating and promotion of football within the Birmingham County region.

Founded in 1875 and incorporated in 1999, Birmingham County FA (BCFA) is a non-profit making company limited by guarantee. The organisation is one of the largest County FA's within the national network with a staff of 24 and a Board of Directors of eleven, six of whom are Independent Non Executives. The BCFA 'region' incorporates Birmingham, Warwickshire and the Black Country. The business develops and supports 1,200 member clubs at all levels who between them have over 4,800 teams playing all the various formats of the national game along with 1,400 registered Referees. The company delivers over 350 football related courses each year which includes coaching and refereeing and facilitates the improvement of football facilities. The business governs the local grassroots game which includes administering on and off-field discipline whilst trying to improve participant behaviour and making the game safe and accessible for all. BCFA organises 14 County Cups with the Senior Cup being one of the oldest cup competitions in the World and in 2019, BCFA achieved the Intermediate level of the Equality Standard.

Directors

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Mr John Berry
Mrs Sandra Hampton
Dr Shameen Kazmi
Mrs Holly Murdoch
Mr Michael Penn
Mr Steven Poole
Mr Gareth Roberts
Mr Peter Rippon
Mrs Monica Shafaq
Mr Kevin Shoemake
Mr Stuart Welch

(Appointed 1 July 2020)

Covid-19

Business operations were halted from approximately March 2020 due to the COVID-19 pandemic; an event which continued throughout the financial year. The Company was able to draw on previously prepared pandemic and crisis plans, which were implemented accordingly. In accordance with reduced operations, the Company took advantage of the Government's furlough scheme to reduce operational costs during this period. COVID-19 related restrictions were eased after the balance sheet date; which will aid the recovery of operations back towards pre-COVID levels. Despite the impact of COVID-19, the directors believe that the Company can meet its obligations as they fall due for a period of at least 12 months from the date of approval of these financial statements.

Auditor

In accordance with the company's articles, a resolution proposing that BK Plus Ltd be reappointed as auditor of the company will be put at a General Meeting

Statement of disclosure to auditor

So far as each person who was a director at the date of approving this report is aware, there is no relevant audit information of which the company's auditor is unaware. Additionally, the directors individually have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the company's auditor is aware of that information.

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

Small companies exemption

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

On behalf of the board

.....
Mr Michael Penn
Director

.....
Mr Kevin Shoemake
Director

Date:

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 30 JUNE 2021

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors 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 company and of the surplus or deficit of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements 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 company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

Opinion

We have audited the financial statements of Birmingham County Football Association Limited (the 'company') for the year ended 30 June 2021 which comprise the income and expenditure account, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 30 June 2021 and of its deficit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

From the preliminary stages of the audit, we ensure our understanding of the entity is up to date. This includes, but is not limited to, current knowledge of their activities, the business and control environments, and their compliance with the applicable legal and regulatory frameworks. This information supports our risk identification and the subsequent design of audit procedures to mitigate those risks; ensuring that the audit evidence obtained is sufficient and appropriate to support our opinion.

In response to the risks identified, specific to this entity, we designed procedures which included, but were not limited to:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Reviewing minutes of meetings of those charged with governance, where available;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

David Baldwin FCCA (Senior Statutory Auditor)
For and on behalf of BK Plus Limited

.....

Statutory Auditor

Azzurri House
Walsall Road
Aldridge
Walsall
England
WS9 0RB

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2021

		2021	2020
	Notes	£	£
Administrative expenses		(1,048,789)	(1,476,523)
Other operating income	3	1,012,153	1,518,180
Operating (deficit)/surplus	4	(36,636)	41,657
Interest receivable and similar income		10,873	3,758
(Deficit)/surplus before taxation		(25,763)	45,415
Tax on (deficit)/surplus	6	2,781	(1,440)
(Deficit)/surplus for the financial year		(22,982)	43,975

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

BALANCE SHEET

AS AT 30 JUNE 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	7		516,424		543,540
Current assets					
Debtors	8	38,766		17,430	
Cash at bank and in hand		1,373,835		1,390,992	
		<u>1,412,601</u>		<u>1,408,422</u>	
Creditors: amounts falling due within one year	9	<u>(365,909)</u>		<u>(362,920)</u>	
Net current assets			<u>1,046,692</u>		<u>1,045,502</u>
Total assets less current liabilities			<u>1,563,116</u>		<u>1,589,042</u>
Provisions for liabilities			<u>(14,815)</u>		<u>(17,759)</u>
Net assets			<u><u>1,548,301</u></u>		<u><u>1,571,283</u></u>
Reserves					
Non-distributable profits reserve	11	379,931		379,931	
Income and expenditure account		1,168,370		1,191,352	
Members' funds			<u><u>1,548,301</u></u>		<u><u>1,571,283</u></u>

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

The financial statements were approved by the board of directors and authorised for issue on and are signed on its behalf by:

.....
Mr Michael Penn
Director

.....
Mr Kevin Shoemake
Director

Company Registration No. 03733866

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

1 Accounting policies

Company information

Birmingham County Football Association Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Ray Hall Lane, Great Barr, Birmingham, B43 6JF.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Income and expenditure

Income and expenses are included in the financial statements as they become receivable or due.

BCFA is partially exempt for VAT purposes. Expenses are presented net of VAT & irrecoverable VAT is expense to the profit and loss in the period in which it relates.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% Straight Line
Plant and equipment	20% Straight Line
Fixtures and fittings	20% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to surplus or deficit.

1.4 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

1 Accounting policies

(Continued)

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.5 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand.

1.6 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.7 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

1.8 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Leases

Rental income from operating leases is recognised on a straight line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight line basis over the lease term.

1.11 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

2 Judgements 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.

3 Other operating income

	2021	2020
	£	£
Income		
Exceptional item - Other operating income	6,239	60,637
	<u> </u>	<u> </u>

The exceptional item of £nil (2020: £60,637) relates to VAT recovered from HMRC. The current exceptional item of £6,239 (2020: £nil) relates to R&D tax credits.

4 Operating (deficit)/surplus

	2021	2020
	£	£
Operating (deficit)/surplus for the year is stated after charging/(crediting):		
Fees payable to the company's auditor for the audit of the company's financial statements	4,000	4,500
Depreciation of owned tangible fixed assets	44,946	44,121
(Profit)/loss on disposal of tangible fixed assets	-	-
	<u> </u>	<u> </u>

5 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2021	2020
	Number	Number
Total	24	27
	<u> </u>	<u> </u>

6 Taxation

	2021	2020
	£	£
Current tax		
UK corporation tax on profits for the current period	225	4,072
Adjustments in respect of prior periods	(62)	-
	<u> </u>	<u> </u>
Total current tax	163	4,072
	<u> </u>	<u> </u>

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

6	Taxation	(Continued)		
		2021	2020	
		£	£	
	Deferred tax			
	Origination and reversal of timing differences	(2,944)	(2,632)	
		<u> </u>	<u> </u>	
	Total tax (credit)/charge	(2,781)	1,440	
		<u> </u>	<u> </u>	
7	Tangible fixed assets	Land and buildings	Plant and machinery etc	Total
		£	£	£
	Cost			
	At 1 July 2020	632,060	154,184	786,244
	Additions	-	17,800	17,800
		<u> </u>	<u> </u>	<u> </u>
	At 30 June 2021	632,060	171,984	804,044
		<u> </u>	<u> </u>	<u> </u>
	Depreciation and impairment			
	At 1 July 2020	182,919	59,785	242,704
	Depreciation charged in the year	12,641	32,275	44,916
		<u> </u>	<u> </u>	<u> </u>
	At 30 June 2021	195,560	92,060	287,620
		<u> </u>	<u> </u>	<u> </u>
	Carrying amount			
	At 30 June 2021	436,500	79,924	516,424
		<u> </u>	<u> </u>	<u> </u>
	At 30 June 2020	449,141	94,399	543,540
		<u> </u>	<u> </u>	<u> </u>
8	Debtors	(Continued)		
		2021	2020	
		£	£	
	Amounts falling due within one year:			
	Trade debtors	8,325	2,450	
	Other debtors	30,441	14,980	
		<u> </u>	<u> </u>	
		38,766	17,430	
		<u> </u>	<u> </u>	

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

9 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	34,319	67,670
Corporation tax	225	4,072
Other taxation and social security	8,644	18,401
Other creditors	322,721	272,777
	<u>365,909</u>	<u>362,920</u>

10 Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £10.

11 Non-distributable profits reserve

	2021	2020
	£	£
At the beginning and end of the year	<u>379,931</u>	<u>379,931</u>

The undistributable reserve created in 1999 when Birmingham County Football Association became incorporated.

12 Control relationship

Throughout the current and previous year the company was under the control of the Board of Directors

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

MANAGEMENT INFORMATION

FOR THE YEAR ENDED 30 JUNE 2021

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

DETAILED TRADING AND INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	£	£
Other operating income		
Annual subscriptions	1,942	56,423
Competition entrance fees	-	15,070
Fines and appeals	166,525	194,786
Receipts re. Football Association rule 8E	7,550	21,099
Rent from ground	26,787	13,567
Other income	11,673	24,185
Football Development (including courses)	8,481	330,776
Football Association grants	545,607	719,903
Coronavirus job retention scheme grant	220,636	65,564
Referees	15,510	16,170
External Grants	1,203	-
Exceptional item - Other operating income	6,239	60,637
	<u>1,012,153</u>	<u>1,518,180</u>
Administrative expenses		
Wages and salaries	699,140	757,519
Staff pension costs defined contribution	33,078	34,137
Rates	-	7,494
Utilities	12,777	9,748
Property repairs and maintenance	44,996	68,854
Insurances	14,059	21,414
Travelling expenses	6,616	19,250
Legal and professional fees	5,930	10,397
Accountancy	513	2,324
Audit fees	4,000	4,500
Bank charges	4,337	7,947
Printing and stationery	16,548	7,094
Marketing	36,601	32,959
Referee expenses	9,441	29,549
Club grants	24,050	40,825
Sustainability expenses	4,124	-
Telecommunications	17,704	17,393
Operating expenses	49,074	300,862
Competitions	-	3,889
Sundry expenses	6,350	9,878
Unrecoverable VAT	8,577	45,521
Safeguarding	5,958	848
Depreciation	44,916	44,121
	<u>(1,048,789)</u>	<u>(1,476,523)</u>
Operating (deficit)/surplus	(36,636)	41,657

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

DETAILED TRADING AND INCOME AND EXPENDITURE ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

	£	2021 £	£	2020 £
Interest receivable and similar income				
Bank interest received	10,873		3,758	
	<u>10,873</u>	10,873	<u>3,758</u>	3,758
(Deficit)/surplus before taxation	-	<u><u>(25,763)</u></u>	-	<u><u>45,415</u></u>
