

Company Registration No. 03733866 (England and Wales)

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE 15 MONTH PERIOD ENDED 30 JUNE 2018

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

COMPANY INFORMATION

Directors	Mr M J Penn	
	Mr S D Poole	
	Mr K P Shoemake	
	Mrs S Hampton	
	Mrs M Shafaq	(Appointed 1 July 2018)
	Mr J W Berry	(Appointed 1 July 2018)
	Mrs H E Murdoch	(Appointed 1 July 2018)
	Mr P Rippon	(Appointed 1 July 2018)
	Mr S Welch	(Appointed 1 July 2018)
	Mr S Kazmi	(Appointed 1 July 2018)

Company number 03733866

Registered office County Offices
Ray Hall Lane
Great Barr
Birmingham
West Midlands
B43 6JF

Auditor Baldwins Audit Services
Churchill House
59 Lichfield Street
Walsall
West Midlands
WS4 2BX

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

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BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

DIRECTORS' REPORT

FOR THE PERIOD ENDED 30 JUNE 2018

The directors present their annual report and financial statements for the period ended 30 June 2018.

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 is a non-profit making company limited by guarantee. The organisation is one of the largest County FA's within the national network. The region incorporates Birmingham, Warwickshire and the Black Country. The business supports 1,600 member clubs at all levels who between them have over 4,500 teams playing the various formats of the national game. The company delivers over 300 football related courses each year which includes coaching and refereeing and facilitates the improvement of football facilities. The business administers on and off-field discipline whilst trying to improve participant behaviour and making the game safe and accessible for all.

Directors

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

Mr M J Penn	
Mr R W Heath	(Resigned 30 June 2018)
Mr S D Poole	
Mr M Dainty	(Resigned 30 June 2018)
Mr S Kirkland	(Resigned 30 June 2018)
Mrs L Smith	(Resigned 30 June 2018)
Mr K P Shoemake	
Mrs S Hampton	
Mrs M Shafaq	(Appointed 1 July 2018)
Mr J W Berry	(Appointed 1 July 2018)
Mrs H E Murdoch	(Appointed 1 July 2018)
Mr P Rippon	(Appointed 1 July 2018)
Mr S Welch	(Appointed 1 July 2018)
Mr S Kazmi	(Appointed 1 July 2018)

Auditor

In accordance with the company's articles, a resolution proposing that Baldwins Audit Services 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.

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

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2018

On behalf of the board



Mr M J Penn
Director
6 September 2018



Mr K P Shoemake
Director
6 September 2018

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE PERIOD ENDED 30 JUNE 2018

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 period ended 30 June 2018 which comprise the income and expenditure account, the balance sheet and notes to the financial statements, including a summary of 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 2018 and of its surplus for the period 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 directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 period 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's 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.

Mr S N Southall FCCA (Senior Statutory Auditor)
for and on behalf of Baldwins Audit Services

6 September 2018

Statutory Auditor

Churchill House
59 Lichfield Street
Walsall
West Midlands
WS4 2BX

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 30 JUNE 2018

		Period ended 30 June 2018 £	Year ended 31 March 2017 £
Administrative expenses		(1,723,457)	(1,332,262)
Other operating income		1,967,438	1,631,635
Operating surplus	2	<u>243,981</u>	<u>299,373</u>
Interest receivable and similar income		4,794	1,224
Surplus before taxation		<u>248,775</u>	<u>300,597</u>
Tax on surplus		(21,864)	(38,373)
Surplus for the financial period		<u><u>226,911</u></u>	<u><u>262,224</u></u>

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

BALANCE SHEET


AS AT 30 JUNE 2018

	Notes	2018		2017	
		£	£	£	£
Fixed assets					
Tangible assets	4		480,073		404,235
Current assets					
Debtors	5	45,226		59,315	
Cash at bank and in hand		1,246,849		1,055,984	
		<u>1,292,075</u>		<u>1,115,299</u>	
Creditors: amounts falling due within one year	6	<u>(267,079)</u>		<u>(241,449)</u>	
Net current assets			1,024,996		873,850
Total assets less current liabilities			<u>1,505,069</u>		<u>1,278,085</u>
Provisions for liabilities			(6,120)		(6,047)
Net assets			<u>1,498,949</u>		<u>1,272,038</u>
Reserves					
Other reserves			379,931		379,931
Income and expenditure account			1,119,018		892,107
Retained funds			<u>1,498,949</u>		<u>1,272,038</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 6 September 2018 and are signed on its behalf by:


Mr M J Penn
Director


Mr K P Shoemake
Director

Company Registration No. 03733866

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2018

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 County Offices, Ray Hall Lane, Great Barr, Birmingham, West Midlands, 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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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.

Expenses include VAT where applicable as the company cannot reclaim it.

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% on cost
Plant and equipment	20% on cost
Fixtures and fittings	20% on cost

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 PERIOD ENDED 30 JUNE 2018

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 at bank and in hand

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

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 PERIOD ENDED 30 JUNE 2018

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, 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.

2 Operating surplus

	2018	2017
	£	£
Operating surplus for the period is stated after charging/(crediting):		
Fees payable to the company's auditor for the audit of the company's financial statements	3,331	3,250
Depreciation of owned tangible fixed assets	26,116	26,732
	<u> </u>	<u> </u>

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2018

3 Employees

The average monthly number of persons (including directors) employed by the company during the period was 24 (2017 - 24).

4 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Total
	£	£	£
Cost			
At 1 April 2017	517,411	163,508	680,919
Additions	87,249	24,546	111,795
At 30 June 2018	604,660	188,054	792,714
Depreciation and impairment			
At 1 April 2017	145,182	131,502	276,684
Depreciation charged in the period	13,003	22,954	35,957
At 30 June 2018	158,185	154,456	312,641
Carrying amount			
At 30 June 2018	446,475	33,598	480,073
At 31 March 2017	372,229	32,006	404,235

5 Debtors

	2018	2017
	£	£
Amounts falling due within one year:		
Other debtors	45,226	59,315

6 Creditors: amounts falling due within one year

	2018	2017
	£	£
Corporation tax	21,791	27,804
Other taxation and social security	25,295	19,736
Other creditors	219,993	193,909
	267,079	241,449

7 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.

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JUNE 2018

8 Control Relationship

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

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

DETAILED TRADING AND INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 30 JUNE 2018

	£	Period ended 30 June 2018 £	£	Year ended 31 March 2017 £
Other operating income				
Annual subscriptions	123,268		103,047	
Competition entrance fees	32,630		24,772	
Fines and appeals	339,737		325,997	
Receipts re. Football Association rule 8E	23,063		21,222	
Rent from ground	9,372		12,272	
Other income	27,208		16,145	
Football Development (including courses)	495,710		317,783	
Football Association grants	865,472		781,522	
Referees	50,978		28,875	
		1,967,438		1,631,635
Administrative expenses		(1,723,457)		(1,332,262)
		243,981		299,373
Operating surplus				
Investment revenues				
Bank interest received	4,794		1,224	
		4,794		1,224
Surplus before taxation		248,775		300,597

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

SCHEDULE OF ADMINISTRATIVE EXPENSES

FOR THE PERIOD ENDED 30 JUNE 2018

	Period ended 30 June 2018 £	Year ended 31 March 2017 £
Administrative expenses		
Wages, salaries and expenses	858,761	662,721
Staff pension costs	34,199	25,106
Rates	11,687	8,107
Utilities	11,775	8,412
Property repairs and maintenance	67,545	57,506
Insurances	56,043	51,757
Travelling expenses	35,666	21,080
Legal and professional fees	7,778	4,000
Accountancy	3,037	12,731
Audit fees	3,331	3,250
Bank charges	13,265	10,462
Printing and stationery	24,468	23,918
Marketing	20,396	-
Referee expenses	25,309	8,515
Fines and appeals	1,687	2,665
Telephone and postage	17,739	12,911
Operating expenses	418,411	342,825
Competitions	40,507	25,414
Sundry expenses	11,700	12,552
Unrecoverable VAT	20,807	12,214
Safeguarding	3,389	-
Depreciation	35,957	26,116
	<hr/>	<hr/>
	1,723,457	1,332,262
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