

Company registration number 03733866 (England and Wales)

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

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BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

COMPANY INFORMATION

Directors

Mr John Berry
Mrs Sandra Hampton
Dr Shameen Kazmi
Mrs Holly Murdoch
Mr Michael Penn
Mr Gareth Roberts
Mrs Monica Shafaq
Mr Kevin Shoemake
Mr Stuart Welch
Ms Anelli Peavot
Mr Luke Bowles (Appointed 1 July 2022)
Mr David Nixon (Appointed 1 July 2022)

Company number

03733866

Registered office

Ray Hall Lane
Great Barr
Birmingham
West Midlands
B43 6JF

Accountants

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

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 JUNE 2023

The directors present their annual report and financial statements for the year ended 30 June 2023.

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 County FA network with a staff of 24 and a Board of Directors of 12, eight 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 5,100 teams playing all the various formats of the national game along with 1,200 registered Referees. BCFA sanctions over 50 football competitions and facilitates the improvement of grass pitches and football facilities which includes new and refurbished 3G pitches and changing rooms. The business also 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 and also successfully complied with the FA's Safeguarding Operating Standard for the fourth consecutive year in May 2022.

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 Gareth Roberts
Mrs Monica Shafaq
Mr Kevin Shoemake
Mr Stuart Welch
Ms Anelli Peavot
Mr Luke Bowles
Mr David Nixon

(Appointed 1 July 2022)

(Appointed 1 July 2022)

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 and Local Authority grants to reduce operational costs during this period and passed on specific Sport England/FA grants to its Clubs to help reduce the cost of affiliation. 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.

Small companies exemption

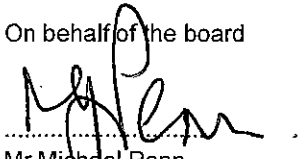
This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

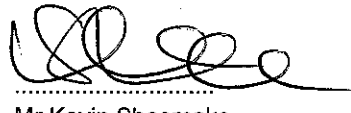
BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

On behalf of the board


.....
Mr Michael Penn
Director


.....
Mr Kevin Shoemake
Director

Date: 05.09.2023

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Birmingham County Football Association Limited for the year ended 30 June 2023 which comprise the income and expenditure account, the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.html>.

This report is made solely to the board of directors of Birmingham County Football Association Limited, as a body, in accordance with the terms of our engagement letter dated Our work has been undertaken solely to prepare for your approval the financial statements of Birmingham County Football Association Limited and state those matters that we have agreed to state to the board of directors of Birmingham County Football Association Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at https://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Birmingham County Football Association Limited and its board of directors as a body for our work or for this report.

It is your duty to ensure that Birmingham County Football Association Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of Birmingham County Football Association Limited. You consider that Birmingham County Football Association Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Birmingham County Football Association Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

BK Plus Limited

Chartered Accountants

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Azzurri House
Walsall Road
Aldridge
Walsall
England
WS9 0RB

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2023

		2023	2022
	Notes	£	£
Administrative expenses		(1,311,359)	(1,170,121)
Other operating income	3	1,229,453	1,228,570
Operating (deficit)/surplus	4	<u>(81,906)</u>	<u>58,449</u>
Interest receivable and similar income		11,616	5,432
(Deficit)/surplus before taxation		<u>(70,290)</u>	<u>63,881</u>
Tax on (deficit)/surplus	5	15,510	(13,256)
(Deficit)/surplus for the financial year		<u><u>(54,780)</u></u>	<u><u>50,625</u></u>

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

BALANCE SHEET

AS AT 30 JUNE 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	6		480,557		489,340
Current assets					
Debtors	7	73,433		82,198	
Cash at bank and in hand		1,265,264		1,396,837	
		<u>1,338,697</u>		<u>1,479,035</u>	
Creditors: amounts falling due within one year	8	<u>(278,176)</u>		<u>(357,008)</u>	
Net current assets			<u>1,060,521</u>		<u>1,122,027</u>
Total assets less current liabilities			<u>1,541,078</u>		<u>1,611,367</u>
Provisions for liabilities			<u>3,068</u>		<u>(12,441)</u>
Net assets			<u>1,544,146</u>		<u>1,598,926</u>
Reserves					
Non-distributable profits reserve	10	379,931		379,931	
Income and expenditure account		1,164,215		1,218,995	
Members' funds			<u>1,544,146</u>		<u>1,598,926</u>


For the financial year ended 30 June 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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 2023

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, 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. 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.

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.

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

(Continued)

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.

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.

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

(Continued)

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 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 Operating (deficit)/surplus

	2022	2021
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
Depreciation of owned tangible fixed assets	48,524	44,946

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

4 Employees

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

	2023 Number	2022 Number
Total	-	27

5 Taxation

	2023 £	2022 £
Current tax		
UK corporation tax on profits for the current period	-	15,630
Deferred tax		
Origination and reversal of timing differences	(3,942)	(2,374)
Changes in tax rates	3,929	-
Tax losses carried forward	(15,497)	-
Total deferred tax	(15,510)	(2,374)
Total tax (credit)/charge	(15,510)	13,256

A deferred tax asset has been recognised in respect of tax losses carried forward of £61,987 and is offset within the deferred tax liability.

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

6 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Total
	£	£	£
Cost			
At 1 July 2022	632,060	186,094	818,154
Additions	20,127	20,911	41,038
Disposals	(972)	(3,516)	(4,488)
At 30 June 2023	<u>651,215</u>	<u>203,489</u>	<u>854,704</u>
Depreciation and impairment			
At 1 July 2022	208,201	120,613	328,814
Depreciation charged in the year	12,956	35,675	48,631
Eliminated in respect of disposals	(787)	(2,511)	(3,298)
At 30 June 2023	<u>220,370</u>	<u>153,777</u>	<u>374,147</u>
Carrying amount			
At 30 June 2023	<u>430,845</u>	<u>49,712</u>	<u>480,557</u>
At 30 June 2022	<u>423,859</u>	<u>65,481</u>	<u>489,340</u>

7 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	47,096	52,455
Other debtors	26,337	29,743
	<u>73,433</u>	<u>82,198</u>

8 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	19,944	60,954
Corporation tax	-	15,630
Other taxation and social security	28,577	(22,082)
Other creditors	229,655	302,506
	<u>278,176</u>	<u>357,008</u>

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

9 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.

10 Non-distributable profits reserve

	2023 £	2022 £
At the beginning and end of the year	379,931	379,931

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

11 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 2023

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2023

	2023	2023	2022	2022
	£	£	£	£
Other operating income				
Annual subscriptions	79,561		47,286	
Fines and appeals	348,023		319,088	
County cup income	35,173		23,809	
Receipts re. Football Association rule 8E	25,844		390	
Rent from ground	23,411		17,327	
Other income	28,113		17,786	
Football Development (including courses)	113,363		134,421	
Football Association grants	548,234		626,501	
Referees	25,997		17,675	
External Grants	-		24,287	
Sustainability Income	1,734		-	
		1,229,453		1,228,570
Administrative expenses				
Wages and salaries	696,264		666,471	
Staff pension costs defined contribution	32,102		30,204	
Other staff costs	48,052		18,504	
Rates	4,474		3,861	
Utilities	13,709		11,214	
Property repairs and maintenance	40,710		47,353	
Insurances	18,527		17,528	
Travelling expenses	10,543		14,933	
Legal and professional fees	14,283		9,315	
Accountancy	1,250		500	
Audit fees	-		3,386	
Bank charges	11,043		10,266	
Bad and doubtful debts	(2)		(2)	
Printing and stationery	13,816		16,845	
Marketing	36,768		29,401	
Referee expenses	2,450		8,790	
Club grants	25,419		20,211	
Sustainability expenses	65,711		38,510	
Telecommunications	20,055		21,541	
Operating expenses	40,511		30,554	
Grant expenditure	19,945		26,591	
County cup competition expenses	26,330		14,792	
Discipline expenses	16,319		6,010	
Football development (including courses) expenditure	56,266		43,950	
Sundry expenses	5,194		5,408	
Unrecoverable VAT	40,721		13,869	
Safeguarding	1,079		6,566	
Depreciation	48,631		53,550	
Profit or loss on sale of tangible assets (non exceptional)	1,189		-	
		(1,311,359)		(1,170,121)

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

DETAILED INCOME AND EXPENDITURE ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

	2023 £	2023 £	2022 £	2022 £
Operating (deficit)/surplus		<u>(81,906)</u>		<u>58,449</u>
Interest receivable and similar income				
Bank interest received	<u>11,616</u>		<u>5,432</u>	
		<u>11,616</u>		<u>5,432</u>
(Deficit)/surplus before taxation	-	<u><u>(70,290)</u></u>	-	<u><u>63,881</u></u>
