

Company registration number 03733866 (England and Wales)

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

COMPANY INFORMATION

Directors	Mrs Sandra Hampton (Chair) Mrs Holly Murdoch Mrs Monica Shafaq Mr Kevin Shoemake (CEO) (ex-officio) Mr Stuart Welch Mrs Anelli Peavot Mr Luke Bowles (ex-officio) Mr John Berry Mr Mohammed Juned (ex-officio) Dr Shameem Kazmi Mr Martin Leong Miss Jade Dudley (Appointed 25 July 2025)
Company number	03733866
Registered office	Ray Hall Lane Great Barr Birmingham West Midlands United Kingdom B43 6JF
Accountants	BK Plus Limited Azzurri House Walsall Road Aldridge Walsall WS9 0RB

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

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BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 JUNE 2025

The directors present their annual report and financial statements for the year ended 30 June 2025.

Principal activities

The principal activity of the company continued to be that of development, governing, facilitating and promotion of football FOR ALL within the Birmingham County FA 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 27 and a Board of Directors of 12, 9 of whom are Independent Non Executives.

The BCFA 'region' incorporates Birmingham, Warwickshire and the Black Country. The business develops and supports 950 member clubs at all levels of the game who between them have over 5,900 teams with 80,000 players playing all the formats of the national game along with 1,500 registered Referees and 24,000 volunteers – all contributing to a positive social economic impact of £745m each year.

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. BCFA also governs the local grassroots game which includes administering on and off-field indiscipline with the help of an independent, outsourced specialist agency whilst trying to improve participant behaviour and making the game safe and accessible for all. BCFA organises 15 County Cup competitions with the Men's Senior Cup being one of the oldest cup competitions in the World along with a hugely popular & competitive Women's Senior Cup.

In 2019, BCFA achieved the Intermediate level of the Equality Standard and, in the last 12 months, successfully complied with the FA's Safeguarding Operating Standard, achieved the FA Code of Governance for the first time in 2024 along with being awarded the King's Award for Enterprise for its renowned environmental and sustainability programme.

The FA approved the BCFA strategy for 24-28 which again guarantees its central funding for that period and in December 2024, a brand new 3G facility was opened at its Ray Hall Lane headquarters along with further site developments since then.

Directors

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

Mrs Sandra Hampton (Chair)
Mrs Holly Murdoch
Mrs Monica Shafaq
Mr Kevin Shoemake (CEO) (ex-officio)
Mr Stuart Welch
Mrs Anelli Peavot
Mr Luke Bowles (ex-officio)
Mr John Berry
Mr Mohammed Juned (ex-officio)
Dr Shameem Kazmi
Mr Martin Leong
Miss Jade Dudley

(Appointed 25 July 2025)

The accounts have been scrutinised by the BCFA Audit Committee on and before the 20th August 2025 and approved at a separate meeting of the BCFA Board prior to the BCFA AGM on 25th September 2025.

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

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

Mrs Sandra Hampton (Chair)
Director

Mr Kevin Shoemake (CEO) (ex-officio)
Director

20 August 2025

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

I report to the directors on my examination of the financial statements of Birmingham County Football Association Limited for the year ended 30 June 2025, which comprise the income and expenditure account, the balance sheet and related notes, 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).

Directors' responsibility for the financial statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements in accordance with the Companies Act 2006 and for ensuring that they give a true and fair view.

Basis of report

We have carried out an independent review of the financial statements in accordance with International Standard on Review Engagements (ISRE) 2400 (Revised) *Engagements to Review Historical Financial Statements*. A review consists primarily of making enquiries of management and applying analytical procedures. It provides a lower level of assurance than an audit, and we do not express an audit opinion on these financial statements.

Independent examiner's conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements have not been prepared:

- so as to give a true and fair view of the state of the company's affairs as at 30 June 2025, and of its profit for the year then ended;
- in accordance with United Kingdom Generally Accepted Accounting Practice; and
- in accordance with the requirements of the Companies Act 2006.

Use of our report

This report is made solely to the company's directors, as a body, in accordance with the terms of our engagement letter dated 2 June 2025. Our review work has been undertaken so that we might state to the company's directors those matters we have agreed to state to them in a reviewer'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 directors as a body, for our review work, for this report, or for the conclusions we have formed.

BK Plus Limited

Chartered Certified Accountants

Azzurri House

Walsall Road

Aldridge

Walsall

WS9 0RB

20 August 2025

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

		2025	2024
	Notes	£	£
Administrative expenses		(1,412,006)	(1,262,170)
Other operating income		1,420,338	1,284,328
		<hr/>	<hr/>
Operating surplus	3	8,332	22,158
Interest receivable and similar income		42,052	19,063
		<hr/>	<hr/>
Surplus before taxation		50,384	41,221
Tax on surplus	5	(18,434)	(13,608)
		<hr/>	<hr/>
Surplus for the financial year		<u>31,950</u>	<u>27,613</u>

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

BALANCE SHEET

AS AT 30 JUNE 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	6		1,221,719		693,228
Current assets					
Debtors	7	161,627		77,478	
Cash at bank and in hand		743,134		1,127,062	
		<u>904,761</u>		<u>1,204,540</u>	
Creditors: amounts falling due within one year	8	<u>(493,786)</u>		<u>(315,457)</u>	
Net current assets			410,975		889,083
Total assets less current liabilities			<u>1,632,694</u>		<u>1,582,311</u>
Provisions for liabilities			<u>(28,985)</u>		<u>(10,552)</u>
Net assets			<u>1,603,709</u>		<u>1,571,759</u>
Reserves					
Non-distributable profits reserve	10		379,931		379,931
Income and expenditure account			1,223,778		1,191,828
Total members' funds			<u>1,603,709</u>		<u>1,571,759</u>

For the financial year ended 30 June 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The accounts have been scrutinised by the BCFA Audit Committee on and before the 20th August 2025 and approved at a separate meeting of the BCFA Board prior to the BCFA AGM on 25th September 2025.

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.

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.

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 20 August 2025 and are signed on its behalf by:

Mrs Sandra Hampton (Chair)
Director

Mr Kevin Shoemake (CEO) (ex-officio)
Director

Company registration number 03733866 (England and Wales)

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

BALANCE SHEET (CONTINUED)

AS AT 30 JUNE 2025

1 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.

2 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, United Kingdom, B43 6JF.

2.1 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.

2.2 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.

2.3 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
Leasehold improvements	10% 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.

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

2 Accounting policies

(Continued)

2.4 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.

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.

2.5 Cash and cash equivalents

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

2.6 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 2025

2 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.

2.7 Taxation

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

2.8 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.

2.9 Retirement benefits

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

2.10 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.

2.11 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.

3 Operating (deficit)/surplus

	2025	2024
	£	£
Operating (deficit)/surplus for the year is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	44,191	36,595

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

4 Employees

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

	2025 Number	2024 Number
Total	26	25

5 Taxation

	2025 £	2024 £
Current tax		
Adjustments in respect of prior periods	-	(13)
Deferred tax		
Origination and reversal of timing differences	18,434	17,880
Tax losses carried forward	-	(4,259)
Total deferred tax	18,434	13,621
Total tax charge	18,434	13,608

A deferred tax asset has been recognised in respect of tax losses carried forward of £55,208 (2024: £17,037) and is offset within the deferred tax liability.

6 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Total £
Cost			
At 1 July 2024	868,957	217,137	1,086,094
Additions	441,023	131,659	572,682
At 30 June 2025	1,309,980	348,796	1,658,776
Depreciation and impairment			
At 1 July 2024	234,970	157,896	392,866
Depreciation charged in the year	26,534	17,657	44,191
At 30 June 2025	261,504	175,553	437,057
Carrying amount			
At 30 June 2025	1,048,476	173,243	1,221,719
At 30 June 2024	633,987	59,241	693,228

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

7 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	100,507	30,614
Other debtors	61,120	46,864
	<u>161,627</u>	<u>77,478</u>

8 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	61,146	62,022
Taxation and social security	29,203	5,597
Other creditors	403,437	247,838
	<u>493,786</u>	<u>315,457</u>

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

	2025	2024
	£	£
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.

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

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

	2025	2025	2024	2024
	£	£	£	£
Income		-		-
Other operating income				
Annual subscriptions	58,044		38,645	
Fines and appeals	392,233		379,499	
County cup income	32,503		27,338	
Receipts re. Football Association rule 8E	27,216		25,212	
Rent from office space	24,000		-	
Rent from ground	66,936		22,190	
Other income	16,375		14,017	
Football Development (including courses)	132,139		120,992	
Football Association grants	599,525		588,866	
Referees	26,989		25,200	
Sustainability Income	14,709		27,499	
Commissions receivable	29,669		14,870	
		1,420,338		1,284,328
Administrative expenses				
Wages and salaries	763,818		665,242	
Staff pension costs defined contribution	34,739		31,222	
Other staff costs	46,075		31,158	
Rates	2,318		5,307	
Utilities	23,019		15,489	
Property repairs and maintenance	54,051		65,074	
Insurances	23,283		21,031	
Travelling expenses	16,155		11,677	
Legal and professional fees	9,042		17,458	
Accountancy	1,723		1,483	
Bank charges	10,584		11,628	
Bad and doubtful debts	1,200		(79)	
Printing and stationery	12,699		14,978	
Marketing	8,614		20,260	
Club grants	11,685		7,708	
Sustainability expenses	41,274		25,624	
Telecommunications	24,178		20,379	
Operating expenses	60,342		46,938	
Grant expenditure	33,707		29,735	
County cup competition expenses	36,938		42,148	
Discipline expenses	47,833		29,392	
Football development (including courses) expenditure	67,386		77,440	
Sundry expenses	6,212		5,442	
Unrecoverable VAT	28,646		27,314	
Safeguarding	2,293		1,402	
Depreciation	44,192		36,595	
Profit or loss on sale of tangible assets (non exceptional)	-		125	
		(1,412,006)		(1,262,170)

BIRMINGHAM COUNTY FOOTBALL ASSOCIATION LIMITED

DETAILED INCOME AND EXPENDITURE ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

	2025 £	2025 £	2024 £	2024 £
Operating surplus		8,332		22,158
Interest receivable and similar income				
Bank interest received	42,052		19,063	
		42,052		19,063
Surplus before taxation		50,384		41,221
