

Company Registration No. 08308133 (England and Wales)

BIRMINGHAM CITY WOMEN FOOTBALL CLUB LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

BIRMINGHAM CITY WOMEN FOOTBALL CLUB LIMITED

COMPANY INFORMATION

Director	Mr G Zheng
Company number	08308133
Registered office	St Andrew's Stadium Birmingham B9 4RL
Auditor	Edwards 34 High Street Aldridge Walsall West Midlands WS9 8LZ

BIRMINGHAM CITY WOMEN FOOTBALL CLUB LIMITED

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BIRMINGHAM CITY WOMEN FOOTBALL CLUB LIMITED

DIRECTOR'S REPORT

FOR THE YEAR ENDED 30 JUNE 2020

The director presents his annual report and financial statements for the year ended 30 June 2020.

Principal activities

The principal and continuing activity of the company is that of a football club, namely Birmingham City Women Football Club.

Results and dividends

The results for the year are set out on page 6.

No ordinary dividends were paid. The director does not recommend payment of a final dividend.

Director

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

Mr G Zheng

Auditor

In accordance with the company's articles, a resolution proposing that Edwards 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.

On behalf of the board

Mr G Zheng

Director

30 June 2021

BIRMINGHAM CITY WOMEN FOOTBALL CLUB LIMITED

DIRECTOR'S RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 30 JUNE 2020

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

Company law requires the director to prepare financial statements for each financial year. Under that law the director has 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 director must not approve the financial statements unless he is satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is 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. He is 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 CITY WOMEN FOOTBALL CLUB LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF BIRMINGHAM CITY WOMEN FOOTBALL CLUB LIMITED

Opinion

We have audited the financial statements of Birmingham City Women Football Club Limited (the 'company') for the year ended 30 June 2020 which comprise the income statement, the statement of financial position, the statement of changes in equity 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 101 'Reduced Disclosure Framework' (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 2020 and of its profit 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 director's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the director has 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 director is responsible for the other information. 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.

BIRMINGHAM CITY WOMEN FOOTBALL CLUB LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF BIRMINGHAM CITY WOMEN FOOTBALL CLUB LIMITED

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

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 director's 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 director's remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of director

As explained more fully in the director's responsibilities statement, the director is 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 director determines 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 director is 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 director either intends to liquidate the company or to cease operations, or has 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: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

BIRMINGHAM CITY WOMEN FOOTBALL CLUB LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF BIRMINGHAM CITY WOMEN FOOTBALL CLUB LIMITED

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 him 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.

Adrian Stevens FCCA (Senior Statutory Auditor)
For and on behalf of Edwards

30 June 2021

Chartered Accountants
Statutory Auditor

34 High Street
Aldridge
Walsall
West Midlands
WS9 8LZ

BIRMINGHAM CITY WOMEN FOOTBALL CLUB LIMITED

STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED 30 JUNE 2020

		2020	2019
	Notes	£	£
Revenue	2	1,041,595	1,026,114
Administrative expenses		(1,056,209)	(1,125,216)
Operating loss	3	(14,614)	(99,102)
Profit on disposal of players' registrations		59,500	8,000
Profit/(loss) before taxation		44,886	(91,102)
Tax on profit/(loss)		-	-
Profit/(loss) and total comprehensive income for the financial year		44,886	(91,102)

The income statement has been prepared on the basis that all operations are continuing operations.

BIRMINGHAM CITY WOMEN FOOTBALL CLUB LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2020

	Notes	2020 £	£	2019 £	£
Non-current assets					
Intangible assets	5		1,384		19,395
Property, plant and equipment	6		146		1,580
			<u>1,530</u>		<u>20,975</u>
Current assets					
Trade and other receivables	7	73,922		65,596	
Cash and cash equivalents		<u>148,384</u>		<u>48,376</u>	
		222,306		113,972	
Current liabilities	8	<u>(210,956)</u>		<u>(166,953)</u>	
Net current assets/(liabilities)			<u>11,350</u>		<u>(52,981)</u>
Net assets/(liabilities)			<u><u>12,880</u></u>		<u><u>(32,006)</u></u>
Equity					
Called up share capital	11		1		1
Retained earnings			<u>12,879</u>		<u>(32,007)</u>
Total equity			<u><u>12,880</u></u>		<u><u>(32,006)</u></u>

The financial statements were approved and signed by the director and authorised for issue on 30 June 2021

Mr G Zheng
Director

Company Registration No. 08308133

BIRMINGHAM CITY WOMEN FOOTBALL CLUB LIMITED

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2020

	Share capital	Retained earnings	Total
	£	£	£
Balance at 1 July 2018	1	59,095	59,096
Year ended 30 June 2019:			
Loss and total comprehensive income for the year	-	(91,102)	(91,102)
Balance at 30 June 2019	1	(32,007)	(32,006)
Year ended 30 June 2020:			
Profit and total comprehensive income for the year	-	44,886	44,886
Balance at 30 June 2020	1	12,879	12,880

BIRMINGHAM CITY WOMEN FOOTBALL CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

1 Accounting policies

Company information

Birmingham City Women Football Club Limited is a private company limited by shares incorporated in England and Wales. The registered office is St Andrew's Stadium, Birmingham, B9 4RL. The company's principal activities and nature of its operations are disclosed in the director's report.

1.1 Accounting convention

The financial statements have been prepared in accordance with Financial Reporting Standard 101 Reduced Disclosure Framework (FRS 101) and in accordance with applicable accounting standards.

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.

The company has taken advantage of the following disclosure exemptions under FRS 101:

- the requirements of paragraphs 62, B64(d), B64(e), B64(g), B64(h), B64(j) to B64(m), B64(n)(ii), B64 (o)(ii), B64(p), B64(q)(ii), B66 and B67 of IFRS 3 Business Combinations. Equivalent disclosures are included in the consolidated financial statements of Birmingham City Plc in which the entity is consolidated;
- the requirements of IFRS 7 Financial Instruments: Disclosures;
- the requirements of paragraphs 91-99 of IFRS 13 Fair Value Measurement;
- the requirement in paragraph 38 of IAS 1 'Presentation of Financial Statements' to present comparative information in respect of: (i) paragraph 79(a) (iv) of IAS 1, (ii) paragraph 73(e) of IAS 16 Property Plant and Equipment (iii) paragraph 118 (e) of IAS 38 Intangibles Assets.
- the requirements of paragraphs 10(d), 10(f), 16, 38A to 38D, 39 to 40, 111 and 134-136 of IAS 1 Presentation of Financial Statements;
- the requirements of IAS 7 Statement of Cash Flows;
- the requirements of paragraphs 30 and 31 of IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors;
- the requirements of paragraph 17 of IAS 24 Related Party Disclosures;
- the requirements in IAS 24 Related Party Disclosures to disclose related party transactions entered into between two or more members of a group, provided that any subsidiary which is a party to the transaction is wholly owned by such a member ; and
- the requirements of paragraphs 134(d)-134(f) and 135(c)-135(e) of IAS 36 Impairment of Assets.

As permitted by FRS 101, the company has taken advantage of the disclosure exemptions available under that standard in relation to financial instruments, capital management, presentation of a cash flow statement, presentation of comparative information in respect of certain assets, standards not yet effective, impairment of assets and related party transactions.

Where required, equivalent disclosures are given in the group accounts of Birmingham City Plc. The group accounts of Birmingham City Plc are available to the public and can be obtained from Companies House.

1.2 Going concern

These financial statements are prepared on the going concern basis. The company relies on the support of its immediate parent company, Birmingham City Football Club Plc ("BCFC"), who provide sponsorship for the company. BCFC meets its day to day funding requirements with support from the ultimate parent undertaking, Birmingham Sports Holdings Limited ("BSHL"). The directors of BSHL have provided written confirmation that it will continue to support BCFC and have indicated they expect that they will have sufficient working capital to be able to advance funds for BCFC to meet its financial obligations as and when they fall due up to June 2022.

BIRMINGHAM CITY WOMEN FOOTBALL CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2020

1 Accounting policies

(Continued)

1.3 Revenue

Revenue represents income arising from sales to third parties, and excludes transfer fees receivable and value added tax.

(i) Season ticket revenue is recognised over the period of the football season as home matches are played.

(ii) Sponsorship contracts are recognised over the duration of the contract, either on a straight line basis, or over the period of the football season, as appropriate, based on the terms of the contract.

(iii) Catering revenues are recognised on an earned basis.

(iv) Sales of player's registrations are recorded at the date of signing of the contract for sale. Any costs incurred directly related to the sale are written off against profit on sale of player registrations as incurred.

1.4 Intangible fixed: cost and amortisation of acquired players' registrations

The costs associated with the acquisition of players' registrations are initially recorded at their fair value at the date of acquisition. These costs are fully amortised over the period of the respective players' contracts, being between 1 and 5 years. A provision is made in accruals for additional payments where, in management's opinion, the club or player is likely to achieve the requirements for these additional payments. Where the outcome of these requirements is uncertain, additional payments are not made as a provision but the maximum amount payable is disclosed as a contingent liability. As at 30 June 2019, £Nil was included as a contingent liability (2018 - £Nil). Agent fees incurred relating to services provided to the club are capitalised as part of intangible assets.

Agent fees incurred in relation to services provided to the player but paid on their behalf by the club are treated as a prepayment and unwound over a period to match the length of the player's contract. This release is to the wages and salaries cost within the statement of comprehensive income rather than to player amortisation.

Amortisation of the costs of player registrations is charged to the statement of comprehensive income on a straight-line basis over the contract life of each individual player.

1.5 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost, net of depreciation.

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:

Plant and machinery	33.3-50% straight line
Computer equipment	33.3% 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 recognised in the income statement.

BIRMINGHAM CITY WOMEN FOOTBALL CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2020

1 Accounting policies

(Continued)

1.6 Impairment of tangible and intangible assets

An impairment review on the intangible assets is undertaken if events or changes in circumstances indicate that the carrying amount of the player may not be recoverable. The club compares the carrying amount of the asset with its recoverable amount. The club does not consider that it is possible to determine the value in use of an individual football player in isolation as that player (unless via a sale or insurance recovery) cannot generate cash flows on his own. Furthermore, the club also considers that all of the players are unable to generate cash flows even when considered together. Accordingly the club considers the smallest cashgenerating unit to contain all first team players, the stadium and the training facilities.

The club calculates the value in use of this cashgenerating unit by discounting estimated expected future cash flows relating to the club activities and compares this value with the value of the intangible assets, stadium and training facilities (including related assets). If the expected future cash flows are below the recorded value of assets the club will make an impairment adjustment of assets on a prorata basis.

In certain instances there may be an individual player or group of players whom the club does not consider to be part of the First Team squad and who will therefore not contribute to the future cash flows earned by the cashgenerating unit. This is normally due to a permanent careerthreatening injury/condition or planned sale for proceeds below carrying value. In this situation, the carrying value of the player or group of players is removed from the carrying value of players assessed as part of the cashgenerating unit referred to above and instead these players will be assessed for impairment in isolation by considering their carrying value with the club's best estimate of their fair value less costs to sell.

1.7 Inventories

Inventories are recorded at the lower of cost and net realisable value. Cost is based on the expenditure incurred in acquiring the stocks and bringing them to their existing location and condition. Net realisable value is based on the estimated selling price in the ordinary course of business. Provision is made for obsolete, slow moving or defective items where appropriate.

1.8 Financial assets

The company's financial assets relate to trade and other receivables and cash and cash equivalents. Trade and other receivables are classified as loans and receivables and are measured initially at fair value plus transaction costs and are carried subsequently at amortised cost under the effective interest method, less provision for any impairment. Any change in their value through impairment or reversal of impairment is recognised in the statement of comprehensive income. There are no financial assets classified as fair value through profit and loss or as held to maturity or available for sale.

All financial assets are assessed for indicators of impairment at each statement of financial position date. Financial assets are impaired where there is evidence that a loss has occurred and that estimated future cash flows of the financial asset have been impacted. Objective evidence of impairment for a portfolio of receivables could include a company's past experience of collecting payments, an increase in the delayed number of payments in the portfolio and the average credit period, as well as observed changes in the national or local economic conditions that correlate with default on receivables.

1.9 Financial liabilities

Financial liabilities which include bank loans, overdrafts and trade and other payables are measured initially at fair value net of transaction costs under the effective interest method and thereafter at amortised cost. Finance charges are accounted for on an accruals basis in the statement of comprehensive income using the effective interest method.

BIRMINGHAM CITY WOMEN FOOTBALL CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2020

2 Revenue

An analysis of the company's revenue is as follows:

	2020	2019
	£	£
Revenue analysed by class of business		
Sponsorship	730,261	774,427
FA funding	174,715	123,330
Matchday receipts	33,358	22,544
Other commercial income	103,261	105,813
	<u>1,041,595</u>	<u>1,026,114</u>

3 Operating loss

	2020	2019
	£	£
Operating profit for the year is stated after charging:		
Fees payable to the company's auditor for the audit of the company's financial statements	6,538	5,500
Depreciation of property, plant and equipment	1,434	3,912
Amortisation of intangible fixed assets	25,887	13,050
	<u>33,859</u>	<u>22,462</u>

4 Employees

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

	2020	2019
	Number	Number
Playing staff	27	17
Administration and other staff	7	2
Total	<u>34</u>	<u>19</u>

Their aggregate remuneration comprised:

	2020	2019
	£	£
Wages and salaries	579,394	546,870
Social security costs	46,689	44,619
Pension costs	8,014	5,943
	<u>634,097</u>	<u>597,432</u>

BIRMINGHAM CITY WOMEN FOOTBALL CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2020

5 Intangible fixed assets

	Players' registrations £
Cost	
At 30 June 2019	48,916
Additions	7,875
Disposals	(10,000)
At 30 June 2020	46,791
Amortisation and impairment	
At 30 June 2019	29,521
Charge for the year	25,887
Eliminated on disposals	(10,000)
At 30 June 2020	45,407
Carrying amount	
At 30 June 2020	1,384
At 30 June 2019	19,395

Any players whom the company do not consider to be a long term part of the first team squad and who will therefore not contribute to future cash flows earned by the company are assessed for impairment by considering the carrying value with the company's best estimate of fair value (being post year-end sales proceeds or expected sales proceeds) less costs to sell. The director is satisfied that no provision is required, even in the circumstances of the company remaining in the Women's Super League 1 for the 2020/21 season.

6 Property, plant and equipment

	Plant and machinery £	Computer equipment £	Total £
Cost			
At 30 June 2019	6,931	2,718	9,649
At 30 June 2020	6,931	2,718	9,649
Accumulated depreciation and impairment			
At 30 June 2019	6,272	1,797	8,069
Charge for the year	659	775	1,434
At 30 June 2020	6,931	2,572	9,503
Carrying amount			
At 30 June 2020	-	146	146
At 30 June 2019	659	921	1,580

BIRMINGHAM CITY WOMEN FOOTBALL CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2020

7 Trade and other receivables

	2020 £	2019 £
Trade receivables	43,831	23,246
Provision for bad and doubtful debts	(11,008)	(11,008)
	<u>32,823</u>	<u>12,238</u>
Other receivables	2,128	2,128
Taxation and social security	13,671	15,810
Prepayments	25,300	35,420
	<u>73,922</u>	<u>65,596</u>

8 Liabilities

	Notes	2020 £	2019 £
Trade and other payables	9	<u>210,956</u>	<u>166,953</u>

9 Trade and other payables

	2020 £	2019 £
Trade payables	167,395	138,267
Accruals and deferred income	24,000	4,000
Other payables	19,561	24,686
	<u>210,956</u>	<u>166,953</u>

10 Retirement benefit schemes

Defined contribution schemes

The company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the company in an independently administered fund.

The total costs charged to income in respect of defined contribution plans is £8,014 (2019 - £5,943).

11 Share capital

	2020 Number	2019 Number	2020 £	2019 £
Ordinary share capital Issued and fully paid				
Ordinary share of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

BIRMINGHAM CITY WOMEN FOOTBALL CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2020

12 Related party transactions

The company has taken advantage of the exemption conferred within IAS 24 not to disclose transactions between wholly owned members of the same group.

13 Controlling party

The immediate parent company of the club is Birmingham City Football Club Plc, a company incorporated in England and Wales.

The ultimate parent undertaking is Birmingham Sports Holdings Limited, a company incorporated in the Cayman Islands.

The largest group in which the results of the company are consolidated is that headed by Birmingham Sports Holdings Limited. The consolidated accounts of this company are available to the public and may be obtained from the company registrar. The smallest group accounts available is that headed by Birmingham City Plc.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.