

COMPANY REGISTRATION NUMBER R0000145



**CLIFTONVILLE FOOTBALL AND ATHLETIC
CLUB LIMITED**

FINANCIAL STATEMENTS

YEAR ENDED 31 MAY 2020



CLIFTONVILLE FOOTBALL AND ATHLETIC CLUB LIMITED

Financial Statements

Year ended 31 May 2020

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CLIFTONVILLE FOOTBALL AND ATHLETIC CLUB LIMITED

Officers and professional advisers

31 May 2020

Management Committee	Mr G Lawlor – Chairman Mr J Rogan (resigned 26/09/2019) Mr A Keenan Ms B McMullan (resigned 01/08/2019) Mr G Walsh (secretary) Mr P McKeown Ms J McMullan
Registered Office	Solitude Cliftonville Street Belfast BT14 6LP
Bankers	Ulster Bank Limited 365 - 369 Ormeau Road Belfast BT7 3GP
Solicitors	J G Haughey & Co 2-4 Finaghy Road North Belfast BT10 0JA
Auditors	Quarter Chartered Accountants & Statutory Auditors St. Anne's House 15 Church Street Belfast BT1 1PG

CLIFTONVILLE FOOTBALL AND ATHLETIC CLUB LIMITED

Statement of Financial Position

Year ended 31 May 2020

	Note	31 May 2020		31 May 2019	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	11	1,963,030		2,012,320	
Intangible fixed assets – players	12	32,742		11,167	
Intangible fixed assets – other		-		-	
Investments		-		-	
			<u>1,995,772</u>		<u>2,023,487</u>
Current assets					
Inventories	13	13,811		12,439	
Receivables	14	54,761		24,156	
Bank and cash		<u>146,714</u>		<u>29,193</u>	
		<u>215,286</u>		<u>65,788</u>	
Payables: amounts falling due within one year	15	<u>(298,702)</u>		<u>(308,467)</u>	
Net current (liabilities)			<u>(83,416)</u>		<u>(242,679)</u>
Total Assets less Current Liabilities			<u>1,912,356</u>		<u>1,780,808</u>
Payables: amounts falling due after more than one year	16		<u>(171,158)</u>		<u>(155,188)</u>
			<u>1,741,198</u>		<u>1,625,620</u>
Provisions for Liabilities and Charges	17		<u>(88,109)</u>		<u>(80,194)</u>
Deferred Grant	18		<u>(1,083,684)</u>		<u>(1,119,440)</u>
Net Assets			<u>569,405</u>		<u>425,986</u>
Reserves					
Profit and Loss Account			<u>352,945</u>		<u>207,191</u>
Revaluation Reserve			<u>216,460</u>		<u>218,795</u>
Members' funds			<u>569,405</u>		<u>425,986</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102.

The company has taken advantage of the exemption under section 444 not to file the Income Statement and Directors' Report.

These Financial Statements were approved by the Management Committee on 22 September 2020 and signed on behalf of the Management Committee by:



Mr G Lawlor
Chairman

Registration Number R0000145

The Notes on pages 5 to 14 form part of these Financial Statements

CLIFTONVILLE FOOTBALL AND ATHLETIC CLUB LIMITED

Reconciliation of Members Funds

Year ended 31 May 2020

	Retained surplus	Revaluation reserve	Total
	£	£	£
At 1 June 2018	174,354	232,337	406,691
Profit/(loss) for the year	19,295	-	19,295
Deferred tax movement on revaluation	6,871	(6,871)	-
Transfer between revaluation reserve and retained profit	6,671	(6,671)	-
At 31 May 2019	207,191	218,795	425,986
Profit for the year	143,419	-	143,419
Deferred tax movement on revaluation	(4,336)	4,336	-
Transfer between revaluation reserve and retained profit	6,671	(6,671)	-
At 31 May 2020	352,945	216,460	569,405

CLIFTONVILLE FOOTBALL AND ATHLETIC CLUB LIMITED

Statement of Cash Flows

Year ended 31 May 2020

	Note	Year ended 31 May 2020		Year ended 31 May 2019	
		£	£	£	£
Net cash inflow/(outflow) from operating activities	19		295,862		186,774
Returns on investment and servicing of finance					
Interest paid			(6,193)		(9,780)
PAYE paid			(81,680)		(79,891)
Corporation Tax Paid			(6,284)		(7,242)
Capital expenditure and financial investment					
Purchase of tangible fixed assets		(42,234)		(14,087)	
Grants from Sport NI and Irish FA		(63,396)		(62,935)	
Revaluation of tangible fixed assets		-		-	
Purchase of intangible fixed assets		(44,000)		(8,500)	
Disposal of intangible fixed assets		1,000		13,500	
Funds received on disposal of intangible fixed asset		-		-	
			<u>(148,630)</u>		<u>(72,022)</u>
Net cash (outflow) before financing			53,075		17,839
Financing					
Receipt of bank loans		50,000		-	
Repayment of other loans		(27,630)		(27,798)	
Receipt of other loans		5,542		28,034	
Receipt of directors loans		32,065		33,914	
Repayment of directors loans		(25,531)		(19,031)	
Net cash inflow from financing			<u>34,446</u>		<u>15,119</u>
Increase/(decrease) in cash during the year			<u>87,521</u>		<u>32,958</u>
Reconciliation of net cash flow to movement in net funds					
Increase/(decrease) in cash in the year			87,521		32,958
Repayment of loans			22,088		(236)
Loans from directors			(6,534)		(14,883)
Movement in net funds			103,075		17,839
Net funds at beginning of the year			<u>(287,824)</u>		<u>(305,663)</u>
Net funds at end of the year	20		<u>(184,749)</u>		<u>(287,824)</u>

The Notes on pages 5 to 14 form part of these Financial Statements

CLIFTONVILLE FOOTBALL AND ATHLETIC CLUB LIMITED

Notes to the Financial Statements

Year ended 31 May 2020

1. GENERAL INFORMATION

Cliftonville Football and Athletic Club Limited is a company limited by guarantee incorporated in United Kingdom, The Pavilion, Solitude, Cliftonville Street, Belfast, BT14 6LP is the registered office, which is also the principal place of business. The nature of the company's operations and its principal activities are set out in the Directors Report. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the company.

2. Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 May 2020 have been prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council and in accordance with the Companies Act 2006.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold Property (Existing property)	-	2% Straight Line
Freehold Property (Newly constructed property)	-	2% Straight Line
Fixtures & Fittings (Floodlights)	-	4% Straight Line
Fixtures & Fittings (3G Pitch and CCTV/PA system)	-	10% Straight Line
Fixtures & Fittings (All other)	-	25% Reducing Balance

The carrying values of tangible assets are reviewed annually for impairment in the period if events or changes in circumstances indicate that the carrying value may not be recoverable.

Intangible fixed assets and depreciation

The direct costs of acquiring players' registrations – normally the transfer fees payable – are capitalised as intangible fixed assets and depreciated on a straight line basis over the term of the players' individual contracts while the players are still registered with the club.

All capitalised player values are reviewed individually each year by the club for possible impairment.

CLIFTONVILLE FOOTBALL AND ATHLETIC CLUB LIMITED

Notes to the Financial Statements

Year ended 31 May 2020

Goodwill

Purchased goodwill arising on the acquisition of a business represents the excess of the acquisition cost over the fair value of the identifiable net assets including other intangible fixed assets when they were acquired. Purchased goodwill is capitalised in the Statement of Financial Position and amortised on a straight line basis over its economic useful life of 10 years, which is estimated to be the period during which benefits are expected to arise. On disposal of a business any goodwill not yet amortised is included in determining the profit or loss on sale of the business.

Inventories

Inventories are valued at the lower of cost and net realisable value. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other receivables

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Provisions

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

Trade and other payables

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Government and Irish FA Capital Grants

Capital grants received and receivable are treated as deferred income and amortised to the Income Statement annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income Statement when received.

CLIFTONVILLE FOOTBALL AND ATHLETIC CLUB LIMITED

Notes to the Financial Statements

Year ended 31 May 2020

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. Going Concern

The club has reported a profit before tax for the year of £180,223, and the company's Statement of Financial Position showed a net asset position at 31 May 2020 of £569,405. Nonetheless, the directors' acknowledge that there were net current liabilities of £83,416.

The club's management note that the first team competed in the Preliminary Round and First Qualifying Round of the Europa League in the 2019/20 season, which brought significant prize money. Unfortunately, the club did not qualify for the Europa League in 2020/21. As a result, a significant decrease in income is expected in year ended 31st May 2021.

The company had previously renegotiated a long-term repayment of the current outstanding bank loan. Bank loan repayments have continued in line with the banks requirements in year ending 31st May 2020. As part of their response to the Covid 19 outbreak, the company took a repayment break on this loan.

The club is also reliant on the financial support of the directors who have agreed not to put any undue pressure on the club to repay their directors' loans in the short term, and certainly not in the next twelve months.

During the year there was a global pandemic, Covid-19. The pandemic is having an adverse effect on the world economy. The directors of Cliftonville Football and Athletic Club have implemented significant measures to help mitigate the impact of Covid-19. This gives rise to a number of issues for the club.

The main issue for the club will be attendance at home matches due to social distancing rules implemented by the Northern Ireland Executive. The club are currently in discussion with the council safety officer regarding attendance figures for the year to try to mitigate the losses. Presently, spectators are facilitated to attend matches at a significantly reduced amount of capacity. It is hoped that this will increase as the season progresses. Additionally, the club are awaiting the reopening of their social club. They are anticipating that this facility will be reopened in the near future albeit with reduced numbers allowed to use the facilities.

The Board have taken several measures to address the issues arising under the Covid 19 restrictions. They have entered into an agreed payment plan with HMRC regarding their outstanding PAYE balance. They have utilised the job retention scheme available when football stopped over lockdown. They have availed of grants available from the authorities re Covid 19 and applied for a Bounceback Loan. They understand that some monies will be made available from the football authorities to help assist clubs through this difficult period.

CLIFTONVILLE FOOTBALL AND ATHLETIC CLUB LIMITED

Notes to the Financial Statements

Year ended 31 May 2020

The Board have prepared detailed cash-flow statements to examine the effect of Covid 19 over the next 12 months using various assumptions. Additionally, the Board recognise that there are further options that they are prepared to take to ensure the future financial health of the club. They will seek to reduce costs if deemed necessary and will seek additional funding if required. They will continue to monitor funds on a rolling basis and have demonstrated their capability in this area in recent years.

Given the above, the Financial Statements have been prepared on a going concern basis. There is no material uncertainty regarding the club's ability to continue as a going concern basis.

4 INFORMATION RELATING TO AUDITOR'S REPORT

The Audit Report was unqualified. There were no matters to which the auditor was required to refer by way of emphasis.

The financial statements were audited by Quarter Chartered Accountants. The Auditor's Report was signed by Gary McErlean (Senior Statutory Auditor) for and behalf of Quarter Chartered Accountants on 22nd September 2020.

5 PROVISIONS AVAILABLE FOR AUDIT OF SMALL ENTITIES

In common with many other small businesses of our size and nature, we use our auditors to provide assistance with the preparation of the annual financial statements and seven-month management accounts; to prepare and submit corporation tax returns to Her Majesty's Revenue and Customs and to submit all relevant documentation to Companies House.

6 JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION

(a) Critical judgements in applying the company's accounting policies

There are no critical judgements in applying the company's accounting policies.

(b) Key accounting estimates and assumptions

There are no key accounting estimates and assumptions in applying the company's accounting policies.

7. AUDITORS REMUNERATION

	2020 £	2019 £
Audit of the statutory financial statements	5,000	7,950
	<u>5,000</u>	<u>7,950</u>

The limitation of the firm's liability for this engagement, which is capped at five times the amount of professional fees actually paid, is referenced in the letter of engagement dated 6 August 2020. This was approved on 6 August 2020.

CLIFTONVILLE FOOTBALL AND ATHLETIC CLUB LIMITED

Notes to the Financial Statements

Year ended 31 May 2020

8.	OPERATING PROFIT/(LOSS)	2020	2019
		£	£
	Operating profit/(loss) is stated after charging:		
	Loss/(profit) on disposal of intangible fixed assets	-	-
		<u> </u>	<u> </u>

9. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive directors) during the year was as follows:

	2020	2019
	Number	Number
Playing	26	34
Coaching	6	7
Social Club	10	9
Admin	1	1
FDC	1	1
	<u> </u>	<u> </u>
	44	52

The staff costs comprise:

	2020	2019
	£	£
Wages and salaries	<u>513,260</u>	<u>407,945</u>

10. TAXATION

	2020	2019
	£	£
(a) Analysis of charge in the year		
Current tax:		
Corporation tax at 19% (2019 – 19%) (Note 10 (b))	<u>28,888</u>	<u>6,284</u>
Deferred tax:		
Origination and reversal of timing differences	7,916	(15,903)
	<u> </u>	<u> </u>
Total deferred tax	<u>7,916</u>	<u>(15,903)</u>
Tax on profit (Note 10 (b))	<u><u>36,804</u></u>	<u><u>(9,619)</u></u>

CLIFTONVILLE FOOTBALL AND ATHLETIC CLUB LIMITED

Notes to the Financial Statements

Year ended 31 May 2020

(b) Factors affecting tax charge for the year

The tax assessed for the year differs from the standard rate of corporation tax in the United Kingdom 19% (2019 - 19%). The differences are explained below:

	2020 £	2019 £
Profit (loss) before tax	<u>180,223</u>	<u>9,676</u>
Profit (loss) before tax multiplied by the standard rate of corporation tax in the United Kingdom at 19% (2019 – 19%)	34,242	1,838
Effects of:		
Expenses not deductible for tax purposes	(19,213)	(11,330)
Depreciation in excess of capital allowances for period	13,859	15,776
Deferred tax	<u>7,916</u>	<u>(15,903)</u>
Total tax charge for the year (Note 10 (a))	<u><u>36,804</u></u>	<u><u>(9,619)</u></u>

11. Tangible fixed assets

	Football club property £	Football club equipment £	Social club equipment £	Total £
Cost or valuation				
At 1 June 2019	2,204,360	626,570	41,552	2,872,482
Additions	-	42,234	-	42,234
Revaluations	-	-	-	-
At 31 May 2020	<u>2,204,360</u>	<u>668,804</u>	<u>41,552</u>	<u>2,914,716</u>
Depreciation				
At 1 June 2019	425,965	396,303	37,894	860,162
Charge for the year	44,087	46,522	915	91,524
At 31 May 2020	<u>470,052</u>	<u>442,825</u>	<u>38,809</u>	<u>951,686</u>
Net Book Value				
At 31 May 2020	<u>1,734,308</u>	<u>225,979</u>	<u>2,743</u>	<u>1,963,030</u>
At 31 May 2019	<u>1,778,395</u>	<u>230,267</u>	<u>3,658</u>	<u>2,012,320</u>

The club instructed CBRE (32-28 Linenhall Street, Belfast), the international real estate services provider and independent property valuer's to carry out a valuation of the club property as at 31 May 2013. This was carried out during August 2013 on a depreciated replacement cost basis. The valuation was not significantly different to the corresponding net book value contained within the financial statements.

On transition to FRS 102, the club has elected to use a revaluation of football club property before the date of transition to FRS 102 as the deemed cost at the revaluation date.

As revaluation of club property has been taken as the deemed cost from the date of revaluation, excess depreciation from revaluation has been transferred from the revaluation reserve to the profit and loss reserve. During the YE 31 May 2020 £6,671 was transferred from revaluation reserve to realised reserves.

CLIFTONVILLE FOOTBALL AND ATHLETIC CLUB LIMITED

Notes to the Financial Statements

Year ended 31 May 2020

12. Intangible fixed assets

	Player registrations £	Total £
Costs of acquiring registrations		
At 1 June 2019	24,500	24,500
Additions	44,000	44,000
Disposals	(1,000)	(1,000)
At 31 May 2020	<u>67,500</u>	<u>67,500</u>
Depreciation		
At 1 June 2019	13,333	13,333
Charge for the year	22,425	22,425
Depn on Disposal	(1,000)	(1,000)
At 31 May 2020	<u>34,758</u>	<u>34,758</u>
Net Book Value		
At 31 May 2020	<u>32,742</u>	<u>32,742</u>
At 31 May 2019	<u>11,167</u>	<u>11,167</u>

13. Inventories

	2020 £	2019 £
Football club	11,051	9,643
Social club	2,760	2,796
	<u>13,811</u>	<u>12,439</u>

14. Receivables

	2020 £	2019 £
Accounts receivable from player transfers and development fees	24,000	-
Accounts receivable from players on loan from another club	-	-
Accounts receivable from related parties	-	-
Accounts receivable from the IFA	-	-
Tax assets	-	-
Trade receivables	-	-
VAT repayable	-	-
Other receivables	30,761	24,156
	<u>54,761</u>	<u>24,156</u>

CLIFTONVILLE FOOTBALL AND ATHLETIC CLUB LIMITED

Notes to the Financial Statements

Year ended 31 May 2020

15. Payables (amounts falling due within one year)

	2020	2019
	£	£
Bank loans and overdraft	24,000	24,000
Other loans	53,771	61,831
Directors Loans	82,531	75,998
Trade payables and accruals	41,558	61,085
Deferred income	21,125	72,500
Other payables	11,584	944
Amounts due to IFA	-	-
Accounts payable relating to player transfers	-	-
Accounts payable for players on loan to another club	-	-
Salaries due to players and other staff	-	-
Accounts payable to related parties	-	-
PAYE & NIC	27,010	1,346
VAT	8,235	4,479
Corporation tax	28,888	6,284
Short-term provisions	-	-
	<u>298,702</u>	<u>308,467</u>

The club PAYE reference number is 925/70365.

The club VAT reference number is 924 270 830

16. PAYABLES

Amounts falling due after more than one year

	2020	2019
	£	£
Bank loan	135,000	105,000
All loans	36,158	50,188
	<u>171,158</u>	<u>155,188</u>
Other Loans		
Repayable in one year or less, or on demand (Note 15)	77,771	85,831
Repayable between one and two years	39,801	38,317
Repayable between two and five years	81,357	107,281
Repayable in five years or more	50,000	9,590
	<u>248,929</u>	<u>241,019</u>

Security:

The following securities have been agreed in relation to the Clubs borrowings from Ulster Bank:

- Freehold 1st Legal Charge over the Borrower's property at Solitude, Cliftonville Street, Belfast;
- Debenture pledged by Cliftonville Football and Athletic Club Limited;
- Personal Guarantee for £295,800 from Gerard Lawlor, Paul Treanor, Stephen McKillop and John Rogan.

CLIFTONVILLE FOOTBALL AND ATHLETIC CLUB LIMITED

Notes to the Financial Statements

Year ended 31 May 2020

The property known as "Solitude" Cliftonville Street, Belfast, BT14 6LP is subject to the following mortgages:-

- Mortgage to Ulster Bank dated 1 September 1994 (subject to a Priority Agreement dated 10 February 2009);
- Debenture to Ulster Bank dated 22 July 2009.
- Mortgage to Hugh McCartan dated 14 April 2016.

The following security had been agreed in relation to the Club's borrowings from Tennent's NI Ltd:

- Personal guarantees from Ms Bronagh McMullan, Mr Stephen McKillop and Mr Gerard Lawlor

17. Provisions for liabilities and charges

The amounts provided for deferred taxation and other provisions are analysed below:

	Capital Allowances	Property Revaluations	Player Purchase	Total
At 1 June 2019	32,566	47,628	-	80,194
Charged to profit and loss	3,579	4,336	-	7,915
Released during the year	-	-	-	-
As at 31 May 2020	36,145	51,964	-	88,109

18. Deferred Grant

	2020 £	2019 £
Opening balance	1,119,440	1,174,525
Grants received	27,640	7,850
Released to Profit and Loss Account	(63,396)	(62,935)
Closing balance	1,083,684	1,119,440

Security;

Mortgage to Sports Council for Northern Ireland dated 2 August 2007 (subject to a Priority Agreement dated 10 February 2009).

19. Net cash flow from operating activities

	2020 £	2019 £
Profit/(loss) for year	143,419	19,295
Depreciation	113,948	103,348
Loss on Disposal	-	-
Tax on profit on ordinary activities	36,804	(9,619)
PAYE	81,680	79,891
Interest Income	-	-
Servicing of finance	6,193	9,780
Furlough Scheme	47,057	-
DFE Small business grant	25,000	-
(Increase)/Decrease in inventories	(1,372)	(1,577)
(Increase)/Decrease in receivables	(30,605)	(1,388)
Increase/(Decrease) in payables	(126,262)	(11,956)
Increase/(Decrease) in provisions	-	(1,000)
Net cash inflow/(outflow) from operating activities	295,862	186,774

CLIFTONVILLE FOOTBALL AND ATHLETIC CLUB LIMITED

Notes to the Financial Statements

Year ended 31 May 2020

20. Analysis of changes in net funds

	2020	2019
	£	£
Bank and cash	146,714	29,193
Bank loans and overdraft	(159,000)	(129,000)
Other loans, including directors' loans	(172,463)	(188,017)
Net funds	(184,749)	(287,824)

21. Related party transactions

There were no related party transactions during the financial year.

22. Events after end of reporting period

Since the financial year end, the global pandemic, Covid-19, has continued to have a significant adverse effect on the world economy. The company's trade is likely to suffer, at least in the short term. Lower attendances are expected throughout all football matches, due to social distancing requirements.

Additionally, the social club has been unable to open since March 2020. It is expected that it will be permitted to open in the near future, with reduced capacity numbers expected for social distancing requirement.