

REGISTERED CHARITY NUMBER: 1174059

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 July 2019
for**

Ellington Juniors Football Club

Ellington Juniors Football Club

Contents

	Page
Reference and administrative details of the charity, its Trustees and advisers	1
Trustees' report	2 - 5
Statement of Trustees responsibilities	6
Independent examiner's report	7 - 8
Statement of financial activities for the year ended 31 July 2019	9
Balance sheet as 31 July 2019	10
Notes to the financial statements	11 - 16

Ellington Juniors Football Club

Reference and administrative details of the charity, its trustees and advisers

Trustees

Mr Ray Dunn
Mrs Sarah Gair
Mr Paul Wake
Mrs Veronica Luke
Mr Trevor Dunn
Mr Philip Gallagher
Miss Claire Buzzee

Charity registered number

1174059

Principal office

21 Bowmont
Ellington
Morpeth
Northumberland
NE61 5LT

Independent Examiner

Ivan Smith
Smiths Accountants & Tax Advisers
8 Linnet Court
Cawledge Business Park
Alnwick
Northumberland
NE66 2GD

Bankers

Lloyds Bank
Blackheath
London
SE3 9LH

TSB
3 - 5 Newgate Street
Morpeth
Northumberland
NE61 1AN

Ellington Juniors Football Club

Report of the Trustees for the year ended 31 July 2019

The Trustees present their annual report together with the financial statements of Ellington Juniors Football Club for the year from 1 August 2018 to 31 July 2019. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2015).

OBJECTIVES AND ACTIVITIES

a. POLICIES AND OBJECTIVES

Charity objectives and aims

The charity was formed on 1 August 2017, when all the bank accounts and assets of Ellington Juniors Football Club were transferred to the charity.

The Club aims to provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation, in particular facilities for playing football, of children and young people under the age of 21, with the object of improving their conditions of life, within a safe, disciplined and friendly environment for all members.

Public benefit

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance public benefit: running a charity' (PB2).

We are keen to offer opportunities for as many players to participate in our activities.

Regardless of the limit to our resources, we continue to ensure that the opportunity to join the Club is given to all annually.

Our objectives remain to serve the public benefit through the promotion of education (including social and physical training) of people under the age of 21 within Tyne&Wear and Northumberland in such a way as the charity Trustees think fit, including by:

- Providing a structured physically active coaching syllabus for the advancement of footballing skills;
- Providing an opportunity to participate in structured, organised football competitions;
- Providing the opportunity to young people under 21, from different demographics, to meet and socially interact with each other, forming lifelong friendships;
- Providing a regular opportunity to participate in physical activities;
- Promote the mental, physical and moral capabilities of all participating members; and
- Provide opportunities for young people aged 16 to 21 to gain qualifications and experience in football coaching.

Ellington Juniors Football Club

Report of the Trustees for the year ended 31 July 2019 - continued

a. POLICIES AND OBJECTIVES - continued

Volunteers

The Club remains solely reliant upon its volunteers to provide all aspect of its work in the community. The Trustees would like to thank all volunteers for their time, dedication and hard work that make the Club the lively and vibrant community that it is. The Trustees would also like to recognise the support of those people who have made a valuable contribution to the smooth running of the Club.

b. ACHIEVEMENT AND PERFORMANCE

Participation

The Club operated 18 teams between August 2018 and July 2019 up to and including the U17 age groups. In running these teams the Club have provided the opportunity for 196 young players under the age of 18 to engage in a structured physically active coaching syllabus for the advancement of footballing skills and participate in organised football competitions. It also facilitated the opportunity to meet and socially interact with people from different demographics whilst actively promoting the mental, physical and moral capabilities of all participating members.

c. FINANCIAL REVIEW

Financial position

At 31 July 2019 the Club had unrestricted reserves of £3,277; restricted reserves of £692,695; and designated reserves of £4,840.

Full details of the movements in reserves are given in page 9 of the financial statements and at note 11 to the financial statements.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Reserves policy

The Trustees, having reviewed the reserves of the charity, have designated that unrestricted funds should be maintained at a level equivalent to between three and six months expenditure.

At 31 July 2019 the balance on unrestricted reserves was £3,277.

Ellington Juniors Football Club

Report of the Trustees for the year ended 31 July 2019 - continued

c. STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a charitable incorporated charity. The Club will at all times be governed by the rules of its constitution.

The Board of Trustees is responsible for making decisions on all matters of general concern and importance in the running of the Club, including how funds are spent.

Recruitment and appointment of new Trustees

The charity is managed by a committee of at least three, but not more than twelve, as elected in accordance with the constitution. The Trustees may appoint any person who is willing to act as a Trustee, each of the Trustees shall retire with effect from the conclusion of the annual general meeting after his or her appointment but shall be eligible for re-election at that annual general meeting.

Organisational structure

The Club is run by the board of Trustees. All members of the Club aged 18 or over, may stand for election as a Trustee at the annual general meeting.

The Trustee board will consist of no less than three but no more than twelve members.

Trustees are elected by a vote of members at the annual general meeting.

New Trustees are invited to a Trustees meeting to brief them on their legal obligations under charity law, the content of the Constitution, the committee and decision making processes, the business plan and recent financial statements showing the performance of the charity. The day to day administration of the Club is undertaken by the Officers who as with the Trustees, are elected by a vote of the member at the annual general meeting.

The Officers form the management committee and comprise of the Chair, Club Secretary, Treasurer and Child Welfare Officer.

Induction and training of a new Trustee

New Trustees are invited to a Trustees meeting to brief them of their legal obligations under charity law, the content of the Constitution, the committee and decision making processes, the business plan and recent financial statements showing the performance of the charity.

Ellington Juniors Football Club

Report of the Trustees for the year ended 31 July 2019 - continued

c. STRUCTURE, GOVERNANCE AND MANAGEMENT - continued

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud.

The Trustees approach to risk management follows three fundamental steps:

- Step 1 - Protecting the existing value in the charity - by reducing the chance of loss or error that might otherwise occur through poor decision making;
- Step 2 - Supporting effective evaluation of significant decisions - by clarifying risks, which in turn minimises the chance of unexpected or unwanted consequences of decisions; and
- Step 3 - Facilitating good governance - by providing Trustees with the means to control risk within the charity's strategic planning process.

The principal risks to the Club lie in the ability to retain and recruit suitably qualified volunteers to operate the number of teams run by the Club year on year. The Club has a high dependance on a number of key volunteers, who undertake a number of roles within the Club structure. The Trustees consider that losing two or more of these key volunteers at one time would constitute a significant risk to the operation of the Club. In assessing the risk the Trustees have considered the following questions:

- What are the critical functions performed by each individual ?
- How will the loss of the key personnel affect that function ?
- What are the impacts on the Club (operational, financial and legal) if that function is not performed ?
- How long can that function remain deficient ?

The Trustees have determined that whilst in the short term the day to day running of the Club may be affected by the loss of certain key personnel, this would be mitigated by the robust management procedures that could be operated by the remaining members of the Management Committee if a particular function needs to be covered immediately whilst the replacement of the key member can be part of a long-term recovery strategy.

The Trustees consider the current risk to the financial well-being of the Club to be low to medium with a budget set in line with the expected donation income level and with a reserve fund held should an unexpected shortfall arise.

This report was approved by the Trustees on 30 May 2021 and signed on their behalf by:

.....

Mr R. Dunn, Chairman

Ellington Juniors Football Club

Statement of Trustees Responsibilities for the year ended 31 July 2019

The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources for the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is
- inappropriate to presume that the charity will continue in business

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner's Report to the Trustees of Ellington Juniors Football Club

Independent examiner's report to the Trustees of Ellington Juniors Football Club

I report to the charity Trustees on my examination of the accounts of Ellington Juniors Football Club (the Trust) for the year ended 31 July 2019.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried under section 145 of the 2011 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination, I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

**Independent Examiner's Report to the Trustees of
Ellington Juniors Football Club - continued**

Independent examiner's statement - continued

1. accounting records were not kept in respect of the Trust as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ivan Smith ACA

Smiths Accountants & Tax Advisers
8 Linnet Court
Cawledge Business Park
Alnwick
Northumberland
NE66 2GD

30 May 2021

Ellington Juniors Football Club

Statement of Financial Activities for the year ended 31 July 2019

	Notes	Unrestricted funds £	Restricted funds £	Designated funds £	2019 Total funds £	2018 Total funds (as restated) £
INCOME						
Balances on incorporation as as a Registered Charity		-	-	-	-	172,468
Grants	3	-	394,917	-	394,917	108,050
Donations & legacies	4	51,465	-	11,645	63,110	59,366
Other trading activities	5	2,602	-	-	2,602	6,590
		54,067	394,917	11,645	460,629	346,474
EXPENDITURE ON						
Fundraising		(1,780)	-	-	(1,780)	(2,354)
Charitable activities	6					
Provisions of facilities for playing football under association rules		(29,494)	(6,171)	(10,093)	(45,758)	(50,496)
Other costs	7	(4,705)	-	-	(4,705)	(1,198)
NET INCOME		18,088	388,746	1,552	408,386	292,426
Funds brought forward		3,638	286,200	2,588	292,426	-
Transfers between funds		(18,449)	17,749	700	-	-
TOTAL FUNDS CARRIED FORWARD		3,277	692,695	4,840	700,812	292,426

The notes form part of these financial statements

Ellington Juniors Football Club

Balance Sheet as at 31 July 2019

	Notes	Unrestricted funds £	Restricted funds £	Designated funds £	Total funds £	2018 (as restated) £
FIXED ASSETS						
Tangible assets	9	-	613,464	-	613,464	707
CURRENT ASSETS						
Debtors	10	-	-	-	-	195,659
Cash at bank and in hand		3,696	79,231	4,840	87,767	98,313
		3,696	79,231	4,840	87,767	293,972
CREDITORS						
Amounts falling due within one year	11	(419)	-	-	(419)	(2,253)
NET CURRENT ASSETS		3,277	79,231	4,840	87,348	291,719
TOTAL ASSETS LESS CURRENT LIABILITIES		3,277	692,695	4,840	700,812	292,426
NET ASSETS		3,277	692,695	4,840	700,812	292,426
TOTAL FUNDS	12	3,277	692,695	4,840	700,812	292,426

These financial statements were approved by the Board of Trustees on 30 May 2021 and were signed on its behalf by :

Mrs S Gair - Trustee

Mr R Dunn - Trustee

Ellington Juniors Football Club

Notes to the financial statements for the year ended 31 July 2019

1. STATUTORY INFORMATION

Ellington Juniors Football Club is a charitable incorporated charity, registered in England and Wales. The charity's registered number and principal address can be found in the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in Sterling £.

The Trustees have prepared the financial statements on the going concern basis and consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that income will be received and the amount can be measured reliably.

Donations and grants are recognised when they have been communicated in writing with notification of both the amount and settlement date.

Fundraising income is recognised when the fundraising activity has been undertaken.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

Expenditure on raising funds includes the costs of running the fund raising event.

Expenditure on charitable activities includes the costs of providing facilities for playing football under association rules to further the purposes of the charity and their associated support costs.

Development expenditure relates to the ongoing costs of building the Club's new pitches and Clubhouse in Ellington. This is recognised as a tangible fixed asset and depreciated in accordance with the accounting policy below.

Other expenditure represents those items not falling into any other heading.

Ellington Juniors Football Club

Notes to the financial statements - continued for the year ended 31 July 2019

2. ACCOUNTING POLICIES - continued

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include premises costs to support the charity's activities. These costs have been allocated to expenditure on charitable activities.

All support costs have been allocated to the charity's sole charitable activity.

Tangible fixed assets

Depreciation has been provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its expected useful life.

Land	No depreciation
Buildings	1% on cost
Plant and equipment	20% on cost

Tangible fixed assets are stated at cost less depreciation and impairment losses.

Impairment of assets

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised in the Statement of Financial Activities.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in the Statement of Financial Activities.

Cash at bank and in hand

Cash at bank and in hand are basic financial assets and include cash in hand and deposits held at call with banks.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing any trade discounts.

Taxation

The charity is exempt from tax on its charitable activities.

Ellington Juniors Football Club

Notes to the financial statements - continued for the year ended 31 July 2019

2. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Designated funds are funds designated for a specific purpose by the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

3. GRANTS	2019	2018 (as restated)
	£	£
Northumberland County Council	167,593	13,896
The Football Foundation	99,974	-
Sport England	99,350	-
The Hobson Charity	10,000	-
Ellington Parish Council	10,000	-
Community Foundation	3,500	37,204
Persimmon Homes	1,000	1,000
Scholefield Trust	1,000	1,000
Ballinger Trust	1,000	-
Tyne Coast College	1,000	-
Northumberland Federation of Young People	500	-
Suez Trust Ltd	-	50,000
The Joicey Trust	-	3,000
William Leech Foundation	-	1,000
RW Mann Trust	-	800
Charities Trust	-	100
Rotary Club	-	50
	<hr/>	<hr/>
	394,917	108,050
	<hr/>	<hr/>

Ellington Juniors Football Club

Notes to the financial statements - continued for the year ended 31 July 2019

4. DONATIONS	2019 £	2018 (as restated) £
Donations and membership	57,610	46,869
Gift aid	4,000	11,152
Team sponsorship	1,500	1,345
	<u>63,110</u>	<u>59,366</u>

5. OTHER INCOME	2019 £	2018 (as restated) £
Fundraising events	2,502	6,590
Room hire	100	-
	<u>2,602</u>	<u>6,590</u>

6. CHARITABLE ACTIVITIES COSTS	Direct costs £	Support costs £	Totals £
Provision of facilities for playing football under association rules	<u>(45,758)</u>	<u>-</u>	<u>(45,758)</u>

7. OTHER EXPENSES	2019 £	2018 (as restated) £
Office costs	743	845
Equipment repairs	1,352	353
Clubhouse running costs	1,994	-
Sundry expenses	577	-
Bank charges	39	-
	<u>4,705</u>	<u>1,198</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or benefits for the year ended 31 July 2019.

Trustees' expenses

There were no Trustees' expenses paid for the year ended 31 July 2019.

Ellington Juniors Football Club

**Notes to the financial statements - continued
for the year ended 31 July 2019**

9. TANGIBLE FIXED ASSETS

	Land & buildings	Plant & equipment £	Totals £
COST			
At 1 August 2018	1	882	883
Additions	617,050	2,568	619,618
	<hr/>	<hr/>	<hr/>
At 31 July 2019	617,051	3,450	620,501
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 August 2018	-	176	176
Charge for year	6,171	690	6,861
	<hr/>	<hr/>	<hr/>
At 31 July 2019	6,171	866	7,037
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 July 2018	1	706	707
	<hr/>	<hr/>	<hr/>
At 31 July 2019	610,880	2,584	613,464
	<hr/>	<hr/>	<hr/>

10. DEBTORS

	2019	2018 (as restated)
	£	£
Prepaid development costs	-	195,659
	<hr/>	<hr/>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018 (as restated)
	£	£
Other creditors	419	2,253
	<hr/>	<hr/>

12. MOVEMENT IN FUNDS

	Unrestricted funds £	Restricted funds £	Designated funds £	Total funds £
Funds at 1 August 2018 (as restated)	3,638	286,200	2,588	292,426
Incoming resources	54,067	394,917	11,645	460,629
Resources expenses	(35,979)	(6,171)	(10,093)	(52,243)
Transfers between funds	(18,449)	17,749	700	-
	<hr/>	<hr/>	<hr/>	<hr/>
Funds at 31 July 2019	3,277	692,695	4,840	700,812
	<hr/>	<hr/>	<hr/>	<hr/>

Ellington Juniors Football Club

Notes to the financial statements - continued for the year ended 31 July 2019

12. MOVEMENT IN FUNDS (continued)

Unrestricted fund

This fund relates to the running of the Club and is free from any restrictions.

Restricted fund

This fund relates to the building of a new Clubhouse, grass pitches and 3g training facility at Ella Park, Ellington.

Designated fund

This fund relates to individual teams savings in order to go away on tournaments and trips under the banner of Ellington Juniors Football Club.

13. RELATED PARTY TRANSACTIONS

There were no related party transactions for the year ended 31 July 2019.

14. PRIOR YEAR ADJUSTMENT

Project costs, site preparation and groundworks relating to the planned construction of a new clubhouse with facilities were incurred during the period covered by the financial statements for the year ended 31 July 2018. These costs were included as expenditure in the statement of financial activities but have subsequently been identified as prepaid capital costs as at 31 July 2018. The total of this expenditure type was £195,660.00. Reclassifying the expenditure results in the opening club reserves as at 1 August 2018 being amended as follows in these financial statements with the comparative year restated accordingly.

Reserves as at 1 August 2018	Unrestricted Fund	Restricted Fund	Designated Fund	Total
As previously stated	3,638	90,540	2,588	96,766
Prior year adjustment	-	195,660	-	195,660
	<hr/>	<hr/>	<hr/>	<hr/>
Reserves as restated	3,638	286,200	2,588	292,426
	<hr/>	<hr/>	<hr/>	<hr/>