

REGISTERED CHARITY NUMBER: 1174059

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 July 2018
for
Ellington Juniors Football Club**

Ellington Juniors Football Club

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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 Buzzeo

Charity registered number

1174059

Principal office

21 Bowmont
Ellington
Morpeth
Northumberland
NE61 5LT

Independent Examiner

Ivan Smith
Smiths Accountants & Tax Advisers
5C 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 2018

The Trustees present their first annual report together with the financial statements of Ellington Juniors Football Club for the year from 1 August 2017 to 31 July 2018.

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 Northumberland and Tyne & Wear 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 2018 - 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 14 teams between August 2017 and July 2018 up to and including the U16 age groups. In running these teams the Club have provided the opportunity for 151 young players under the age of 17 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 2018 the Club had unrestricted reserves of £3,638; restricted reserves of £90,540; and designated reserves of £2,588.

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 2018 the balance on unrestricted reserves was £3,638.

Ellington Juniors Football Club

Report of the Trustees for the year ended 31 July 2018 - 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 are 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 2018 - 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 14 April 2019 and signed on their behalf by:

.....

Mr R. Dunn, Chairman

Ellington Juniors Football Club

Statement of Trustees Responsibilities for the year ended 31 July 2018

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 2018.

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
5C Linnet Court
Cawledge Business Park
Alnwick
Northumberland
NE66 2GD

18 April 2019

Ellington Juniors Football Club

Statement of Financial Activities for the year ended 31 July 2018

	Notes	Unrestricted funds £	Restricted funds £	Designated funds £	Total funds £
INCOME					
Balances on incorporation as as a Registered Charity		4,778	165,494	2,196	172,468
Grants	3	-	108,050	-	108,050
Donations & legacies	4	44,672	-	14,694	59,366
Other trading activities	5	6,590	-	-	6,590
		<u>56,040</u>	<u>273,544</u>	<u>16,890</u>	<u>346,474</u>
EXPENDITURE ON					
Fundraising		(2,354)	-	-	(2,354)
Charitable activities	6				
Provisions of facilities for playing football under association rules		(34,363)	-	(16,133)	(50,496)
Development costs		-	(195,660)	-	(195,660)
Other costs	7	(1,198)	-	-	(1,198)
		<u>18,125</u>	<u>77,884</u>	<u>757</u>	<u>96,766</u>
NET INCOME					
Transfers between funds		(14,487)	12,656	1,831	-
		<u>3,638</u>	<u>90,540</u>	<u>2,588</u>	<u>96,766</u>
TOTAL FUNDS CARRIED FORWARD					

The notes form part of these financial statements

Ellington Juniors Football Club

**Balance Sheet
at 31 July 2018**

	Notes	Unrestricted funds £	Restricted funds £	Designated funds £	Total funds £
FIXED ASSETS					
Tangible assets	9	706	-	-	706
CURRENT ASSETS					
Cash at bank and in hand		5,185	90,540	2,588	98,313
		<u>5,185</u>	<u>90,540</u>	<u>2,588</u>	<u>98,313</u>
CREDITORS					
Amounts falling due within one year		(2,253)	-	-	(2,253)
		<u>2,932</u>	<u>90,540</u>	<u>2,588</u>	<u>96,060</u>
NET CURRENT ASSETS					
TOTAL ASSETS LESS CURRENT LIABILITIES		3,638	90,540	2,588	96,766
		<u>3,638</u>	<u>90,540</u>	<u>2,588</u>	<u>96,766</u>
NET ASSETS					
		<u>3,638</u>	<u>90,540</u>	<u>2,588</u>	<u>96,766</u>
TOTAL FUNDS	11	<u>3,638</u>	<u>90,540</u>	<u>2,588</u>	<u>96,766</u>

These financial statements were approved by the Board of Trustees on 14 April 2019 and were signed on its behalf by :

Mrs S Gair - Trustee

Mr R Dunn - Trustee

The notes form part of these financial statements

Ellington Juniors Football Club

Notes to the financial statements for the year ended 31 July 2018

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.

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 2018

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.

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 2018

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	2018
	£
Suez Trust Ltd	50,000
Community Foundation	37,204
Northumberland County Council	13,896
The Joicey Trust	3,000
Persimmon Homes	1,000
Scholefield Trust	1,000
William Leech Foundation	1,000
Charities Trust	100
RW Mann Trust	800
Rotary Club	50
	<hr/> 108,050 <hr/>

4. DONATIONS	2018
	£
Donations and membership	46,869
Gift aid	11,152
Team sponsorship	1,345
	<hr/> 59,366 <hr/>

Ellington Juniors Football Club

**Notes to the financial statements - continued
for the year ended 31 July 2018**

5 . OTHER INCOME	2018
	£
Fundraising events	6,590
	<u>6,590</u>

6 . CHARITABLE ACTIVITIES COSTS	Direct costs	Support costs	Totals
	£	£	£
Provision of facilities for playing football under association rules	34,363	-	34,363
	<u>34,363</u>	<u>-</u>	<u>34,363</u>

7 . OTHER EXPENSES	2018
	£
Office costs	845
Equipment repairs	353
	<u>1,198</u>

8 . TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or benefits for the year ended 31 July 2018.

Trustees' expenses

There were no Trustees' expenses paid for the year ended 31 July 2018.

9 . TANGIBLE FIXED ASSETS	Plant & equipment	Totals
	£	£
COST		
Additions	882	882
At 31 July 2018	<u>882</u>	<u>882</u>
DEPRECIATION		
Charge for year	176	176
At 31 July 2018	<u>176</u>	<u>176</u>
NET BOOK VALUE	<u>706</u>	<u>706</u>

Ellington Juniors Football Club

Notes to the financial statements - continued for the year ended 31 July 2018

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018
	£
Other creditors	2,253

11. MOVEMENT IN FUNDS	Unrestricted funds	Restricted funds	Designated funds	Total funds
	£	£	£	£
Transfers from Ellington Jnrs on becoming a Registered Charity	4,778	165,494	2,196	172,468
Incoming resources	51,262	108,050	14,694	174,006
Resources expenses	(37,915)	(195,660)	(16,133)	(249,708)
Transfers between funds	(14,487)	12,656	1,831	-
Funds at 31 July 2018	3,638	90,540	2,588	96,766

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 and pitches in 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.

12. RELATED PARTY TRANSACTIONS

There were no related party transactions for the year ended 31 July 2018.

Paul Wake

From: Ellington juniors <ellingtonjuniors@hotmail.com>
Sent: 18 April 2019 08:50
To: Paul Wake
Subject: FW: New password for using Charity Commission Online Services

From: onlineservices@charitycommission.gov.uk <onlineservices@charitycommission.gov.uk>
Sent: 18 April 2019 07:48
To: ellingtonjuniors@hotmail.com
Subject: New password for using Charity Commission Online Services

Please note that this is a system generated message, please DO NOT reply to this email. You can contact us at the email address provided below.

Charity registration number: 1174059
Charity name: ELLINGTON JUNIORS FOOTBALL CLUB

A new password has been requested for your charity to use the Commission's Online Services. Your log on details are now as follows:

Password: 4MWB8UTP

This password will take effect immediately.

This password gives people in your charity access to detailed information about your charity and individuals connected with it. In giving access to this password you need to have measures in place to ensure that the system is used only for proper purposes and that the information accessed through the Commission's services will be treated carefully and sensitively and in accordance with legal requirements including GDPR.

If you have any difficulty accessing or using the system, please email us at enquiries@charitycommission.gov.uk or call our dedicated online services team on 03000 66 9197.

Thank you for using this service.

Yours sincerely

Charity Commission