THE JAMES MILNER FOUNDATION

England & Wales · Charity number 1146768

Details

Status	Registered
Legal form	Charitable company
Company number	07759277
Registered	2012-04-03
Register	View on the Charity Commission register

Contact

Address	Mills & Reeve 1 New York Street Manchester M1 4HD
Phone	01612355420
Email	shonariley10@yahoo.co.uk
Website	www.thejamesmilnerfoundation.com

Activities

Objects: THE CHARITY'S OBJECTS ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:A) THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION FOR THE BENEFIT OF YOUNG PEOPLE IN THE UNITED KINGDOM BY THE DEVELOPMENT, IMPROVEMENT AND PROVISION OF OPPORTUNITIES FOR PARTICIPATION IN SPORTS, IN PARTICULAR FOOTBALL, RUGBY AND CRICKET; AND B)THE PREVENTION AND RELIEF OF POVERTY, THE PRESERVATION OF HEALTH AND THE ADVANCEMENT OF EDUCATION IN YOUNG PEOPLE IN THE UNITED KINGDOM BY PROVIDING GRANTS AND OTHER FINANCIAL ASSISTANCE TO CHARITIES AND OTHER ORGANISATIONS WORKING TO ASSIST YOUNG PEOPLE IN NEED.

Activities: To promote community participation & healthy recreation for young people in the UK by development, improvement & provision of opportunities for participation in sport. Also prevention & relief of poverty, the preservation of health & advancement of education for young people in the UK by providing financial assistance to charities & other organisations working to assist young people in need.

Classification

- **How:** Makes Grants To Organisations, Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Amateur Sport, Recreation
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£4,073	£49,712	-	-
2023-12-31	£82,887	£38,063	-	-
2022-12-31	£75,087	£10,858	-	-
2021-12-31	£28,530	£10,558	-	-
2020-12-31	£24,507	£433,595	-	-

Trustees

Name	Role	Appointed
MARK ANDREW HOVELL		2012-08-13
Marie-Christine Bouchier		2020-10-22
Patrick Riley		2025-12-02
Shona Riley		2025-12-02

Accounts

Company registration number: 07759277

Charity registration number: 1146768

The James Milner Foundation

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2023

The James Milner Foundation

Contents

The James Milner Foundation

Reference and Administrative Details

Trustees	C J Hudson M A Hovell M Bouchier
Principal Office	Mills & Reeve 9th Floor 1 New York Street Manchester M1 4HD
Registered Office	Mills & Reeve 9th Floor 1 New York Street Manchester M1 4HD
Company Registration Number	07759277
Charity Registration Number	1146768
Solicitors:	Mills and Reeve LLP 8th and 9th Floor 1 New York Street Manchester Lancashire M1 4AD
Bankers	Coutts & Co Strand 440 Strand London WC2R 0QS
Independent Examiner	Beever and Struthers Chartered Accountants One Express 1 George Leigh Street Ancoats Manchester M4 5DL

The James Milner Foundation

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2023.

Structure, governance and management

Nature of governing document

The Company is governed by its Memorandum and Articles of Association as incorporated on 1 September 2011 and amended by special resolution registered on 29 March 2012.

Organisational structure

The Company is registered as a charitable company, limited by guarantee, registered charity number 1146768.

The charitable company is governed by the Trustees who are elected under the terms of the charitable company's rules.

Recruitment and appointment of trustees

The James Milner Foundation (the JMF) recognises that an effective board of trustees is essential to the charity achieving its objectives. The JMF should seek to have a board that is representative of the people with whom the charity works and should have a balance of the knowledge and skills required to run the charity. Individual Trustees must have sufficient knowledge to enable them to carry out their role and to represent the charity at meetings and events.

Whenever a Trustee departs, a skills audit of the board will be done. Efforts at recruiting a replacement will take account of the skills audit and of the skills being lost by the departure. Consideration must also be given to any specific roles or duties that the individual leaving the board was undertaking.

Where a need has been identified to recruit Trustees, the existing board of Trustees will manage the process. This group has responsibility for ensuring that the recruitment and induction process is carried out. This includes ensuring that new trustees have a clear understanding of the aims and objectives of the charity and of their responsibilities as a trustee. Trustees for the JMF offer their time on a voluntary basis.

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Objects and aims

The JMF was founded to promote healthy recreation for the benefit of young people in the United Kingdom by the development, improvement and provision of opportunities in sports, in particular football, rugby and cricket. The JMF also endeavours to assist in the preservation of health and the advancement of education among young people in the United Kingdom through financial assistance for young people in need.

By supporting diverse sporting opportunities for boys and girls in major cities across the North of England and working with established charities, the JMF hopes that every child has the opportunity to experience the incredible physical, mental, and social benefits that sport can create.

The James Milner Foundation

Trustees' Report

The JMF held an annual flagship fundraising event from 2012 to 2019 in the form of a themed ball, designed to attract high-net worth individuals and businesses in order to firstly, achieve the highest possible financial return for the charity and secondly, create significant opportunity for profile raising and publicity for the JMF and its charity beneficiaries. More recently, a series of smaller events have been often held for the purpose of fundraising and/or publicity throughout the year. The JMF is occasionally supported by individuals or organisations that fund raise in its name – for example people running marathons and producing sponsorship income for the JMF. Since the Covid-19 pandemic no large-scale fundraising balls have taken place since 2019 and there was no event charity ball held in 2023.

A smaller-scale fundraising lunch was held in November 2023 of the accounting year.

The JMF has supported the NSPCC, Blood Cancer UK and Help For Heroes in most years since its inception. Other past beneficiaries have included the Motor Neurone Disease Association, the GB Women's Deaf Team, Dominoes Netball Club, Liverpool FC Foundation and Leeds Rhinos Foundation.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Donations

Since the global pandemic through 2020 and 2021 the JMF has reduced its fundraising activities and therefore subsequent donation levels accordingly.

During the 2023 period the James Milner Foundation made donations to the Leeds Rhinos Foundation and the Liverpool FC Foundation to fund (5) sports camps each. Both Foundation's received donations of £15,000 from the James Milner Foundation (£30,000) in total to cover the costs of the sports camps.

These sports camps were held during school holidays for three days per camp. Free of charge places were provided for (100) children, between 8 to 14 years of age. Leeds Rhinos Foundation and Liverpool FC Foundation determined the criteria for the places and use but based the opportunity for children in specially targeted post code areas of low-income households.

Fundraising

The previous flagship fundraising charity ball, which created most of the charity's revenue is yet to recommence since the global pandemic. Instead, a fundraising lunch provided the main source of fundraising activity in the accounting period.

Financial review

Policy on reserves

It is the policy of the charity to try and maintain unrestricted funds at a level which covers at least three months unrestricted expenditure

At the year end the charity's reserves were £129,934 (2022: £85,110) and are all unrestricted free reserves.

The James Milner Foundation

Trustees' Report

Small companies provision statement
This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 19/9/2024 and signed on its behalf by:

....
M A Hovell
Trustee

The James Milner Foundation

Statement of Trustees' Responsibilities

The trustees (who are also the directors of The James Milner Foundation for the purposes of company law) 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 19/9/2024 and signed on its behalf by:

MAHovell

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M A Hovell
Trustee

The James Milner Foundation

Independent Examiner's Report to the trustees of The James Milner Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of The James Milner Foundation as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

H E Binns

Helen Binns FCA
Chartered Accountants

One Express
1 George Leigh Street
Ancoats
Manchester
M4 5DL

Date: 19/09/24

The James Milner Foundation

Statement of Financial Activities for the Year Ended 31 December 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
Income and Endowments from:			
Donations and legacies	3	25,662	41,858
Other trading activities	4	57,225	33,229
Total income		82,887	75,087
Expenditure on:			
Raising funds	5	(6,068)	(9,703)
Charitable activities	6	(31,995)	(1,155)
Total expenditure		(38,063)	(10,858)
Net income		44,824	64,229
Net movement in funds		44,824	64,229
Reconciliation of funds			
Total funds brought forward		85,110	20,881
Total funds carried forward	14	129,934	85,110

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 14.

The James Milner Foundation

(Registration number: 07759277)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand	12	131,554	88,740
Creditors: Amounts falling due within one year	13	(1,620)	(3,630)
Net assets		129,934	85,110
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		129,934	85,110
Total funds	14	129,934	85,110

For the financial year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 13/9/2024 and signed on their behalf by:

....

M A Hovell
Trustee

The James Milner Foundation

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Mills & Reeve
9th Floor
1 New York Street
Manchester
M1 4HD

The principal place of business is:
Mills & Reeve
9th Floor
1 New York Street
Manchester
M1 4HD

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
The James Milner Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The financial statements have been prepared on a going concern basis.

There are no material uncertainties about the Charity's ability to continue, therefore, the accounts have been prepared on a going concern basis.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

(i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
(ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
(iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees's meetings and reimbursed expenses.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure
Unrestricted income funds are general funds that are available for use at the Trustees's discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

The James Milner Foundation

Notes to the Financial Statements for the Year Ended 31 December 2023

3 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations received	20,662	20,662	33,108
Gifts in kind	5,000	5,000	8,750
	25,662	25,662	41,858

4 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2022 £
Events income;			
Other events income	57,225	57,225	33,229
	57,225	57,225	33,229

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total 2023 £	Total 2022 £
Marketing and publicity		1,068	1,068	953

b) Costs of trading activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Fundraising trading costs;			
Ladies Lunch costs	5,000	5,000	8,750
	5,000	5,000	8,750

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2023 £	Total 2022 £
Grant funding of activities	8	30,000	30,000	-
Governance costs	7	1,995	1,995	1,155
		31,995	31,995	1,155

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Independent examiner fees			
Examination of the financial statements	1,995	1,995	1,155
	1,995	1,995	1,155

8 Grant-making

Analysis of grants

	Grants to institutions 2023 £
Analysis	
Grants to Institutions	30,000

The support costs associated with grant-making are £Nil (31 December 2022 - £Nil).

Below are details of material grants made to institutions

Name of institution	2023 £	2022 £
Leeds Rhino Foundation	15,000	-
Liverpool FC Foundation	15,000	-
	30,000	-

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	1,995	1,155

11 Taxation

The income and gains of the charity are exempt from taxation to the extent that they are applied to its charitable objectives.

12 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	131,554	88,740

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	1,620	3,630

14 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
General	85,110	82,887	(38,063)	129,934

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
General	20,881	75,087	(10,858)	85,110

15 Related party transactions

James Milner, the founding patron of the charity, is also the director and shareholder of Entertainment Today Limited, a supplier to the Foundation. This is an events planning and management company and was used to organise a fundraising lunch held during the year. These services were provided free of charge and therefore the Foundation has recognised this cost and donated services in these accounts at a value of £5,000. The figure for 2022 was £8,750. The trustees want to record their thanks to Mr Milner for agreeing to his company to provide these services free of charge.

Entertainment Today collect all income and pay expenditure for the event of behalf of the charity. After the event is held monies are then transferred to the charity. The balance owed by Entertainment Today Limited at the year-end was £ Nil (2022: £Nil).

Accounts

Company registration number: 07759277
Charity registration number: 1146768

James Milner Foundation

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2022

James Milner Foundation

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James Milner Foundation

Reference and Administrative Details

Trustees	C J Hudson M A Hovell M Bouchier
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Registered Office	Mills & Reeve No.1 Circle Square 3 Symphony Park Manchester M1 7FS The charity is incorporated in England and Wales.
Company Registration Number	07759277
Charity Registration Number	1146768
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Bankers	Coutts & Co Strand 440 Strand London WC2R 0QS
Independent Examiner	Beever and Struthers Andrew J McLaren F.C.A. One Express 1 George Leigh Street Manchester M4 5DL

James Milner Foundation

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James Milner Foundation

Trustees' Report

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Other smaller-scale Ladies fundraising lunches were held in March 2022 and November 2022 of the accounting year.

The foundation has supported the NSPCC, Blood Cancer UK and Help For Heroes each year since its inception. Other past beneficiaries have included the Motor Neurone Disease Association, the GB Women's Deaf Football Team, Dominoes Netball Club, Liverpool FC Foundation, the Darby Rimmer MND Foundation, Leeds Rhinos Foundation and the Owen McVeigh Foundation.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Donations

Due to the lockdown and restrictions caused by the Covid pandemic through 2020 into 2021, the JMF was not able to fundraise through its previous Annual Charity Ball's and lower scale events. Fundraising recommenced from November 2021 with a Ladies fundraising lunch and further similar fundraising lunches in March 2022 and November 2022. No donations were made by the JMF in the accounting period whilst funds were replenished and at the same time donations have been agreed by the Trustees at the end of the November 2022, to be dispensed to the Liverpool FC Foundation and the Leeds Rhinos Foundation in early 2023.

Whilst donations were not made in the accounting period, The Foundation continued to work with each of its national supported charities and regional projects to redirect some of the previous funding, as well as supporting the charities with awareness, prizes and memorabilia for auction and support with internal fundraising initiatives.

Fundraising

The flagship fundraising charity ball, which created most of the JMF's revenue is yet to recommence since the global pandemic. Instead, Ladies fundraising lunches provided the main source of fundraising activity in the accounting period.

Financial review

Policy on reserves

It is the policy of the charity to try and maintain unrestricted funds at a level which covers at least three months unrestricted expenditure

At the year end the charity's reserves were £85,110 (2021: £20,881) and are all unrestricted free reserves.

James Milner Foundation

Trustees' Report

Small companies provision statement
This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 28 September 2023 and signed on its behalf by:

M A Hovell

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M A Hovell
Trustee

James Milner Foundation

Statement of Trustees' Responsibilities

The trustees (who are also the directors of James Milner Foundation for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 28 September 2023 and signed on its behalf by:

M A Hovell

....

M A Hovell
Trustee

James Milner Foundation

Independent Examiner's Report to the trustees of James Milner Foundation

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

As the charity's trustees of James Milner Foundation (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of James Milner Foundation are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of James Milner Foundation as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

A.J. McLaren
....

Andrew J McLaren F.C.A.

One Express
1 George Leigh Street
Manchester
M4 5DL

28 September 2023

Statement of Financial Activities for the Year Ended 31 December 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies	3	41,858	41,858
Other trading activities	4	33,229	33,229
Total income		75,087	75,087
Expenditure on:			
Raising funds	5	(9,703)	(9,703)
Charitable activities	6	(1,155)	(1,155)
Total expenditure		(10,858)	(10,858)
Net income		64,229	64,229
Net movement in funds		64,229	64,229
Reconciliation of funds			
Total funds brought forward		20,881	20,881
Total funds carried forward	14	85,110	85,110

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies	3	12,345	12,345
Other trading activities	4	16,185	16,185
Total income		28,530	28,530
Expenditure on:			
Raising funds	5	(5,188)	(5,188)
Charitable activities	6	(5,370)	(5,370)
Total expenditure		(10,558)	(10,558)
Net income		17,972	17,972
Net movement in funds		17,972	17,972
Reconciliation of funds			
Total funds brought forward		2,909	2,909
Total funds carried forward	14	20,881	20,881

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 14.

James Milner Foundation

(Registration number: 07759277)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Current assets			
Debtors	11	-	11,635
Cash at bank and in hand	12	88,740	11,721
		88,740	23,356
Creditors: Amounts falling due within one year	13	(3,630)	(2,475)
Net assets		85,110	20,881
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		85,110	20,881
Total funds	14	85,110	20,881

For the financial year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 28 September 2023 and signed on their behalf by:

....

M A Hovell
Trustee

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Mills & Reeve
No.1 Circle Square
3 Symphony Park
Manchester
M1 7FS

The principal place of business is:
Mills & Reeve
No.1 Circle Square
3 Symphony Park
Manchester
M1 7FS

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

James Milner Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

The COVID-19 pandemic and associated government restrictions have significantly affected the charity's ability to fundraise since 2021, most notably as a result of the restrictions on social gatherings and events which means planning for the Annual Charity Fundraising Ball could not proceed.

The Trustees of the Foundation have contacted the beneficiaries of the charitable donations from the 2019 and 2020 reporting periods and advised them that donations made in previous years will not be made in 2022 based on the situation at the time of writing this report.

The Trustees have reviewed alternative fundraising methods in which the Foundation has adopted in order to raise funds for the foreseeable future, as the charity adapts and responds to the challenges of the COVID-19 pandemic.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

(i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
(ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
(iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees's meetings and reimbursed expenses.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure
Unrestricted income funds are general funds that are available for use at the Trustees's discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations received	33,108	33,108	12,345
Gifts in kind	8,750	8,750	-
	41,858	41,858	12,345

James Milner Foundation

Notes to the Financial Statements for the Year Ended 31 December 2022

4 Income from other trading activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Events income;			
Other events income	33,229	33,229	16,185
	33,229	33,229	16,185

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total 2022 £	Total 2021 £
Marketing and publicity		953	953	638

b) Costs of trading activities

	Note	Unrestricted funds General £	Total 2022 £	Total 2021 £
Fundraising trading costs;				
Ladies Lunch costs		8,750	8,750	4,550
		8,750	8,750	4,550

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2022 £	Total 2021 £
Governance costs	7	1,155	1,155	5,370

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Independent examiner fees			
Examination of the financial statements	1,155	1,155	1,530
Legal fees	-	-	3,840
	1,155	1,155	5,370

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	1,155	1,530

10 Taxation

The income and gains of the charity are exempt from taxation to the extent that they are applied to its charitable objectives.

11 Debtors

	2022 £	2021 £
Accrued income	-	11,635

12 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	88,740	11,721

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	3,630	2,475

14 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
General	20,881	75,087	(10,858)	85,110

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
General	2,909	28,530	(10,558)	20,881

15 Related party transactions

James Milner, the founding patron of the charity, is also the director and shareholder of Entertainment Today Limited, a supplier to the Foundation. This is an events planning company and was used to organise the Ladies lunches held during the year. These services were provided free of charge and therefore the Foundation has recognised this cost and donated services in these accounts at a value of £8,750. In the previous year the Foundation paid £4,550. The trustees want to record their thanks to James for agreeing to his company to provide these services free of charge..

Entertainment Today collect all income and pay expenditure for the event of behalf of the charity. After the event is held monies are then transferred to the charity. The balance owed by Entertainment Today Limited at the year end was £Nil (2021: £11,400).

Accounts

Company registration number: 07759277

Charity registration number: 1146768

James Milner Foundation

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 December 2021

James Milner Foundation

Contents

James Milner Foundation

Reference and Administrative Details

Trustees	C J Hudson D L Treasure M A Hovell M Bouchier, (appointed 22 October 2020)
Registered and Principal Office	Mills & Reeve No.1 Circle Square 3 Symphony Park Manchester M1 7FS The charity is incorporated in England and Wales.
Company Registration Number	07759277
Charity Registration Number	1146768
Solicitors	Mills and Reeve LLP No.1 Circle Square 3 Symphony Park Manchester Lancashire M1 7FS
Bankers	Coutts & Co Strand 440 Strand London WC2R 0QS
Independent Examiner	Andrew J McLaren F.C.A. Beever and Struthers Chartered Accountants St George's House 215-219 Chester Road Manchester M15 4JE

James Milner Foundation

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2021.

Structure, governance and management

Nature of governing document

The Company is governed by its Memorandum and Articles of Association as incorporated on 1 September 2011 and amended by special resolution registered on 29 March 2012.

Organisational structure

The Company is registered as a charitable company, limited by guarantee, registered charity number 1146768.

The charitable company is governed by the Trustees who are elected under the terms of the charitable company's rules.

Recruitment and appointment of trustees

The James Milner Foundation (the JMF) recognises that an effective board of trustees is essential to the charity achieving its objectives. The Foundation should seek to have a board that is representative of the people with whom the charity works and should have a balance of the knowledge and skills required to run the charity. Individual trustees must have sufficient knowledge to enable them to carry out their role and to represent the charity at meetings and events.

Whenever a trustee departs, a skills audit of the board will be done. Efforts at recruiting a replacement will take account of the skills audit and of the skills being lost by the departure. Consideration must also be given to any specific roles or duties that the individual leaving the board was undertaking.

Where a need has been identified to recruit trustees, the existing board of trustees will manage the process. This group has responsibility for ensuring that the recruitment and induction process is carried out. This includes ensuring that new trustees have a clear understanding of the aims and objectives of the charity and of their responsibilities as a trustee. Trustees for the JMF offer their time on a voluntary basis.

Objectives and activities

Objects and aims

JMF was founded to promote healthy recreation for the benefit of young people in the United Kingdom by the development, improvement and provision of opportunities in sports, in particular football, rugby and cricket.
JMF also endeavours to assist in the preservation of health and the advancement of education among young people in the United Kingdom through financial assistance for young people in need.

By supporting diverse sporting opportunities for boys and girls in major cities across the North of England and working with established charities, the JMF hopes that every child has the opportunity to experience the incredible physical, mental, and social benefits that sport can create.

Trustees' Report

The JMF holds an annual flagship fundraising event in the form of a themed ball, designed to attract high-net worth individuals and businesses in order to firstly, achieve the highest possible financial return for the charity and secondly, create significant opportunity for profile raising and publicity for the JMF and its charity beneficiaries. In addition, a series of smaller events are often held for the purpose of fundraising and/or publicity throughout the year. The JMF is occasionally supported by individuals or organisations that fund raise in its name – for example people running marathons and producing sponsorship income for the JMF. Unfortunately, due to Covid-19, no event was held in 2020.

The foundation has supported the NSPCC, Blood Cancer UK (formerly Bloodwise, Leukaemia & Lymphoma Research and the Leukaemia Research Fund) and Help For Heroes each year since its inception. Other past beneficiaries have included the GB Women's Deaf Team, Dominoes Netball Club, Liverpool FC Foundation, the Darby Rimmer MND Foundation, Leeds Rhinos Foundation and the Owen McVeigh Foundation.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

James Milner Foundation

Trustees' Report

Achievements and Performance

Donations

Due to the lockdown and restrictions caused by the Covid pandemic through 2020 into 2021, the James Milner Foundation was not able to fundraise through its previous Annual Charity Ball's and lower scale events. Therefore, no donations were made in the accounting period.

Whilst donations were not able to be made in the accounting period, The Foundation worked with each of its national supported charities and regional projects to redirect some of the previous funding, which included significant donations. Also, the James Milner Foundation aided the charities with awareness and internal fundraising initiatives. Updates on the supported charities and their responses to the covid pandemic, are provided below:

NSPCC

The NSPCC are the leading children's charity in the UK, specialising in child protection and dedicated to protecting children today to prevent abuse tomorrow. They are the only UK children's charity with statutory powers, which means they can take action to safeguard children at risk of abuse.

The JMF previously donated £100,000 in this 2020 reporting period, taking the total donated to the NSPCC to £340,000.
The NSPCC have set out a new organisational strategy to continue to be there for all children. Over the next ten years, until 2031, the NSPCC be focusing on three impact goals that they believe will make the biggest difference for children. These are that everyone plays their part to prevent child abuse; that every child is safe online; and those children feel safe, listened to and understood. Going forwards, they will be evolving their services to align with these goals, creating an even stronger response to tackling child abuse.

During that first lockdown, Childline heard from thousands of children struggling to cope, telling them they were feeling unhappy, overwhelmed, isolated and anxious, both about catching the virus and keeping up with schoolwork. They also talked about difficult family relationships, explaining that arguments, increased parental stress levels and abusive home environments were impacting their mental and physical health.

To respond to children's worries while they were not in school, the NSPCC created and livestreamed two Speak out. Stay safe, with JMF funds supporting the initiative. Virtual assemblies on Facebook for parents and carers to show children at home. The assemblies were tailored to the situation at the time and focused on the changes that children might be experiencing. Since being streamed in June 2020 and February 2021 the two virtual assemblies have been viewed on Facebook and YouTube more than 700,000 times.

Highly positive feedback from the first assembly encouraged the NSPCC to then produce the Speak out. Stay safe. online programme for schools, containing further films and resources for use specifically in the classroom. The NSPCC designed the resources to link directly to the curriculum and support schools' safeguarding duties. They also help reinforce key messages about abuse and neglect as part of schools' teaching on relationships, empowering children to speak out and keep themselves safe. The online programme reached more than 370,000 children in over 1,600 schools nationwide.

Blood Cancer UK

Blood Cancer UK's vision is to beat blood cancer. They invest money into blood cancer research to ensure that all patients have their disease diagnosed early and accurately, receive personal, targeted treatments which are effective and have minimal side effects in order to beat or manage their cancer.

James Milner Foundation

Trustees' Report

The JMF donated £100,000 in 2020, taking the total amount donated to the charity to £340,000. The funding provided by the JMF has specifically supports the Blood Cancer UK Childhood Leukaemia CellBank, an initiative to improve the care of children with leukaemia by providing a cutting-edge facility for collecting, storing, and processing samples that are invaluable for research across the globe. This crucial resource is helping researchers in the UK and worldwide gain a better understanding of the biology of childhood leukaemia and is revealing how we can beat it.

• The Blood Cancer UK Childhood Leukaemia CellBank is a cutting-edge medical sample collection, housing samples from children with leukaemia. Three young people are diagnosed with a type of blood cancer every day in the UK. Leukaemia is the most common cancer in children, affecting over 450 children in the UK each year.

• As of September 2021, CellBank held 100,258 samples from 8,064 children and young people and it continues to play a central role on the search for better treatments and a cure for this devastating disease.

• Through 2021, samples from CellBank have been sent out to researchers at the Princess Maxima Centre for Paediatric Oncology in Utrecht, The Netherlands who want to understand more about gene patterns and faults in genes in particular children with a type of leukaemia called acute lymphoblastic leukaemia (ALL); a research team at the University of Glasgow that will look to understand why some children with ALL develop neurotoxicity (such as seizures) in response to chemotherapy; a project based at the Josep Carreras Leukaemia Research Institute in Barcelona, Spain which will study samples from children with acute myeloid leukaemia who have stopped responding to treatment to try and understand why this happens and to explore ways to prevent it.

Help For Heroes

Established in 2007, Help for Heroes transforms the lives of thousands of wounded, injured and sick veterans and their families every year. Their unflinching vision is to provide lasting recovery - which is more than repairing damaged bodies and minds; it is about finding ways to live a satisfying, hopeful and fulfilling life, against a backdrop of illness and injury.

The JMF passionately believes that sport is a powerful tool for change and in 2020 donated £100,000 to Help For Heroes, taking the total amount donated to £340,000.

These funds have helped support the Help For Heroes Sports Recovery and Sports Series programmes which provides access to sports and activities for all abilities, from grass roots to competitive individual and team sports such as the Warrior Games, and elite level pathways. The charity's beneficiaries have access to access to over 50 sports every year and enabling wounded, injured and sick service personnel and veterans to take part in adaptive sports from grassroots through to performance level.

The Sports Recovery programme was heavily impacted by Covid-19 and wasn't able to be delivered on a face-to-face recovery support basis. Therefore, nearly all sports recovery activities were paused adapted to digital activities.
The Covid-19 pandemic continues to have a significant impact on both veterans and the charity. Help Foe Heroes have remained responsive to the changing needs of wounded veterans and their families, adapting our support to meet gaps in care provision.

Sport can be essential to a wounded veterans recovery journey, so they want to ensure we can minimise the impact of restrictions/lockdowns had on their recovery. Two key programmes produced to combat this are Sports Series and Coaching Academy:

Sports Series was designed to create an adaptive, multi-sport competition series, providing an opportunity for wounded, injured and sick veterans and serving personnel to compete in a safe and inclusive environment, at a regional, national, and international level.

The aims and objectives of the Sports Series are:

1. To lead the way in adaptive sport in the UK, creating a first-of-its-kind programme
2. To improve beneficiaries physical, mental, and social wellbeing, through providing access to competitive, adaptive sport at a local, national, and international level
3. To enhance the wider adaptive sport community, not only supporting wounded veterans, but also the wider disabled community

The aims and objectives of the Coaching Academy are:

- To develop a high performing coaching development programme for wounded, injured and sick veterans and serving personnel.
- Provide unique Sports Recovery opportunities to beneficiaries.
- Offer an alternative recovery pathway within sport.
- Build a network of Sports Recovery coached to support delivery of local, regional, and national sports recovery programme across the UK.

The Motor Neurone Disease Association

The Motor Neurone Disease Association (MND Association) is a British charity, operating in England, Wales and Northern Ireland, established in 1979 by a group of volunteers to coordinate care, support, and research for people affected by amyotrophic lateral sclerosis, which is a form of motor neurone disease (MND) (also known as Charcot disease, ALS or, in the United States, Lou Gehrig's disease).

The Association is the only national charity in England, Wales and Northern Ireland that funds and promotes global research into the disease and provides support for people affected by Motor Neurone Disease. It is a membership organisation with over 9,000 members forming a national and local network that provides information and support alongside fighting for improved services. It has over 7,000 active volunteers in England, Wales and Northern Ireland and around 170 paid staff, whose specialist skills and knowledge are dedicated to improving the lives of people affected by MND.

The impact on the families of those living with MND is considerable. Children and young people (CYP) who have a parent or other family member living with MND can often feel this impact as much as anyone.

In 2020, the James Milner Foundation donated £50,000 (with £25,000 being used in 2020 and a further £25,000 in 2021 due to the limitations of fundraising caused by Covid-19) to the MND Association for the development of a specific programme of support for children, young people and whole families affected by MND. The funding was given to help support existing work, expand existing activities and drive new initiatives. Key deliverables include creating access to 'needs led' services for CYP affected by MND and further developing CYP information resources.

The MNDA requested that The James Milner Foundation agree to allocate £24,881.23 of funding to support our Children, Young peoples & Families Programme project work in 2020, with the balance of £25,118.77 being used to fund some of these projects in 2021 and help deliver 'children, young people and family' provisions.

The MNDA able to provide support to 54 children and families to date via the online and telephone counselling and pilot memory box services, as well as 400 one to one specialist family support calls during Covid for 78 struggling children and families affected by MND. Below is a summary of the progress made to date, utilising the funding provided by JMF:

Funding of specialist counselling for CYP via Barnardo's partnership

Children and young people affected by MND can now access professional counselling within days rather than months thanks to our collaboration with children's specialist charity Barnardo's. Our research has found that children whose close family members had been diagnosed with MND were having to wait up to 18 months to access vital counselling services. This new support service means that children will only have to wait five days.

JMF funding the MNDA to support 9 families since the launch of the service in November, with a package of 8 counselling sessions each (72 sessions in total), at a cost of £8,248.50 including overheads.

Funding next phase of the Memory Box Toolkits
It was intended that additional funding would enable the MNDA to scale up the Memory Box Project during 2021, so that they can extend their reach to more children and families. Part of the pilot involved identifying the best referral pathway for families to access a box and how best to store and distribute the boxes on a much wider scale. Phase two begins in 2022 and will involve extending our geographical span to be able to offer a box across all Three Nations, as well as scoping and creating a new box suitable for teenagers.

Whilst the pilot was being funded by another supporter, the JMF funding will enable the MNDA to extend our reach to become more equitable. The MNDA have sent out 45 boxes to date, at a cost of £2,828. There is enough funding from the existing supporter to provide an additional 50 boxes, and then the MNDA will utilise the JMF funding on scaling this up. During the 2021 pilot, the MNDA estimated the demand to be c.100 boxes per annum, plus c.50-100 boxes per year for the teenage boxes, so a cost of approx. between £9,414 and £12,552 per year.

The MNDA was originally due to carry forward £25,118.77 into 2022 but was able to carry forward the remaining £41,752 to enable them to keep delivering the children's counselling service and scaling up of the memory boxes (including extending to include a box appropriate for teenagers), as well as start delivery of our Family Days.

Fundraising

Due to implications and restrictions of the global pandemic (Covid-19), the usual fundraising activities that the James Milner Foundation has generally undertaken that have included an annual fundraising ball, a golf day, fundraising evenings/lunches have not been able to be staged up until December 2021, when a small-scale Ladies Lunch fundraiser was held. Albeit, through most of the 2021 accounting period, fundraising had been frozen.

James Milner Foundation

Trustees' Report

Financial review

Policy on reserves

It is the policy of the charity to try and maintain unrestricted funds at a level which covers at least three months unrestricted expenditure

At the year end the charity's reserves were £20,881 (2020: £2,909) and are all unrestricted free reserves.

Covid-19

The COVID-19 pandemic and associated government restrictions have significantly affected the charity's ability to fundraise in 2021, most notably as a result of the restrictions on social gatherings and events which means planning for the Annual Charity Fundraising Ball can no longer proceed.

The Trustees of the Foundation have contacted the beneficiaries of the charitable donations from the 2019 and 2020 reporting periods and advised them that donations made in previous years will not be made in 2021 based on the situation at the time of writing this report.

The Trustees have reviewed and are continuing to consider alternative fundraising methods in which the Foundation may need to adopt in order to raise funds for the foreseeable future, as the charity adapts and responds to the challenges of the COVID-19 pandemic.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 13.09.21 and signed on its behalf by:

....

M A Hovell

Trustee

James Milner Foundation

Statement of Responsibilities

The trustees (who are also the directors of James Milner Foundation for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 13.07.22 and signed on its behalf by:

....

M A Hovell
Trustee

James Milner Foundation

Independent Examiner's Report to the trustees of James Milner Foundation

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 11 to 21.

Respective responsibilities of trustees and examiner

As the charity's trustees of James Milner Foundation (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of James Milner Foundation are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of James Milner Foundation as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

A.J. McLaren
....

Andrew J McLaren F.C.A.

Beever and Struthers
St George's House
215-219 Chester Road
Manchester
M15 4JE

Date: 13 September 2022

James Milner Foundation

Statement of Financial Activities for the Year Ended 31 December 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies	3	12,345	12,345
Other trading activities	4	16,185	16,185
Total income		28,530	28,530
Expenditure on:			
Raising funds	5	(4,550)	(4,550)
Charitable activities	6	(6,008)	(6,008)
Total expenditure		(10,558)	(10,558)
Net income		17,972	17,972
Net movement in funds		17,972	17,972
Reconciliation of funds			
Total funds brought forward		2,909	2,909
Total funds carried forward	15	20,881	20,881

	Note	Unrestricted funds £	Total 2020 £
Income and Endowments from:			
Donations and legacies	3	24,507	24,507
Total income		24,507	24,507
Expenditure on:			
Charitable activities	6	(433,595)	(433,595)
Total expenditure		(433,595)	(433,595)
Net expenditure		(409,088)	(409,088)
Net movement in funds		(409,088)	(409,088)
Reconciliation of funds			
Total funds brought forward		411,997	411,997
Total funds carried forward	15	2,909	2,909

All of the charity's activities derive from continuing operations during the above two periods.

James Milner Foundation

(Registration number: 07759277)
Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Current assets			
Debtors	12	11,635	-
Cash at bank and in hand	13	11,721	5,384
		23,356	5,384
Creditors: Amounts falling due within one year	14	(2,475)	(2,475)
Net assets		20,881	2,909
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		20,881	2,909
Total funds	15	20,881	2,909

For the financial year ending 31 December 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 11 to 21 were approved by the trustees, and authorised for issue on 13.09.22 and signed on their behalf by:

....

M A Hovell
Trustee

The notes on pages 13 to 21 form an integral part of these financial statements.

1 Charity status

The charity is limited by share capital, incorporated in England and Wales.

The address of its registered office is:
Mills & Reeve
No.1 Circle Square
3 Symphony Park
Manchester
M1 7FS

Authorised for issue date

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
James Milner Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

The COVID-19 pandemic and associated government restrictions have significantly affected the charity's ability to fundraise in 2021, most notably as a result of the restrictions on social gatherings and events which means planning for the Annual Charity Fundraising Ball could not proceed.

The Trustees of the Foundation have contacted the beneficiaries of the charitable donations from the 2019 and 2020 reporting periods and advised them that donations made in previous years will not be made in 2021 based on the situation at the time of writing this report.

The Trustees have reviewed and are continuing to consider alternative fundraising methods in which the Foundation may need to adopt in order to raise funds for the foreseeable future, as the charity adapts and responds to the challenges of the COVID-19 pandemic.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably..

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Donations and legacies;			
Donations from individuals	12,345	12,345	24,507
	12,345	12,345	24,507

4 Income from other trading activities

	Unrestricted General £	Total 2021 £
Events income;		
Ladies Lunch	16,185	16,185
	16,185	16,185

5 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted General £	Total 2021 £
Fundraising trading costs;			
Ladies Lunch costs		4,550	4,550
		4,550	4,550

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2021 £	Total 2020 £
Charitable activity		638	638	421,680
Governance costs	7	5,370	5,370	11,915
		6,008	6,008	433,595

	2021 £	2020 £
Grants paid	-	420,000
Support costs	-	1,680
	-	421,680

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Independent examiner fees			
Examination of the financial statements	1,530	1,530	1,530
Legal fees	3,840	3,840	10,385
	5,370	5,370	11,915

8 Grant-making

Analysis of grants

	Grants to institutions 2020 £
Analysis	
Grants to Institutions	420,000

The support costs associated with grant-making are £Nil (31 December 2020 - £Nil).

Below are details of material grants made to institutions

Name of institution	2021 £	2020 £
Bloodwise	-	100,000
Help the Heroes	-	100,000
NSPCC	-	100,000
Leeds Rhino Foundation	-	15,000
Darby Rimmer MND Foundation	-	30,000
Liverpool FC Foundation	-	25,000
Motor Neurone Disease Association	-	50,000
	-	420,000

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	1,530	1,530

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Debtors

	2021 £	2020 £
Accrued income	11,635	-

13 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	11,721	5,384

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	2,475	2,475

15 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
General	2,909	28,530	(10,558)	20,881

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted				
General	2,909	28,530	(10,558)	20,881

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted funds				
General	411,997	24,507	(433,595)	2,909

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2021 £
Current assets	23,356	23,356
Current liabilities	(2,475)	(2,475)
Total net assets	20,881	20,881

17 Related party transactions

Whilst James Milner, the founding patron of the charity, has never been a Trustee or member of the Foundation, the Trustees wanted to record that he is the director and shareholder of Entertainment Today Limited, a supplier to the Foundation. This is an events planning company and was used to organise the Ladies Lunch held during the previous year. The management fee was waived as goodwill (2020: £Nil - no events held) and no charges were made to the charity for their services. The Trustees want to record their thanks to James for agreeing for his company to provide these services at no cost.

Entertainment Today collect all income and pay all expenditure for the event on behalf of the charity. After the event is held monies are then transferred to the charity. The balance owed by Entertainment Today to the charity at the year end was £11,635 (2020: £Nil)

Mr M Hovell, a trustee of the charity is also a partner in Mills & Reeve. During the year Mills and Reeve provided legal services to the charity totalling £Nil (2020: £12,308). At the year end the balance outstanding was £Nil.