

REGISTERED CHARITY NUMBER 1174059

**ELLINGTON JUNIORS FOOTBALL CLUB**  
(A Charitable Incorporated Organisation)

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2023**

# ELLINGTON JUNIORS FOOTBALL CLUB

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# **ELLINGTON JUNIORS FOOTBALL CLUB**

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

### **Trustees**

Raymond Dunn  
Philip Gallagher  
Paul Wake  
Trevor Dunn  
Sarah Gair

### **Charity registered number**

1174059

### **Principal office**

21 Bowmont  
Ellington  
Morpeth  
Northumberland  
NE61 5LT

### **Independent Examiner**

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

### **Bankers**

Lloyds Bank  
Blackheath  
London  
SE3 9LH

TSB  
3-5 Newgate Street  
Morpeth  
Northumberland  
NE61 1AN

# **ELLINGTON JUNIORS FOOTBALL CLUB**

## **Report of the Trustees for the year ended 31 July 2023**

The Trustees present their annual report together with the financial statements of Ellington Juniors Football Club for the year from 1 August 2022 to 31 July 2023.

The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2015).

### **OBJECTIVES AND ACTIVITIES**

#### **a. POLICIES AND OBJECTIVES**

##### **Charity objectives and aims**

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

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

##### **Public benefit**

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

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

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

Our objectives remain to serve the public benefit through the promotion of education (including social and physical training) of people under the age of 21 within 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 2023 – 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 makes 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 19 teams between August 2022 and July 2023 up to and including the adult age groups. In running these teams, the Club has provided the opportunity for 189 young players under the age of 19 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 2023 the Club had unrestricted reserves of £27,862 (2022: £39,914); restricted reserves of £1,025,128 (2022: £966,389); and designated reserves of £26,552 (2022: £2,291).

Full details of the movements in reserves are given in page 8 of the financial statements and at note 12 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 2023 the balance on unrestricted reserves was £27,862.

# **ELLINGTON JUNIORS FOOTBALL CLUB**

## **Report of the Trustees for the year ended 31 July 2023 - 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 2023 - 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 31 May 2024 and signed on their behalf by:

.....  
**Raymond Dunn, Chairman**

## **ELLINGTON JUNIORS FOOTBALL CLUB**

### **Statement of Trustees Responsibilities for the year ended 31 July 2023**

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.



# ELLINGTON JUNIORS FOOTBALL CLUB

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

I report to the trustees on my examination of the accounts of the Ellington Juniors Football Club (the Trust) for the year ended 31 July 2023.

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 charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

### Independent examiner's statement

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:

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

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

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

31 May 2024

# ELLINGTON JUNIORS FOOTBALL CLUB

## Statement of Financial Activities for the year ended 31 July 2023

	Notes	Unrestricted funds £	Restricted funds £	Designated funds £	2023 Total funds £	2022 Total funds £
<b>INCOME</b>						
Grants	3	-	86,862	-	86,862	23,738
Donations & legacies	4	51,615	-	5,307	56,922	56,885
Other trading activities	5	26,141	-	-	26,141	17,080
		<u>77,756</u>	<u>86,862</u>	<u>5,307</u>	<u>169,925</u>	<u>97,703</u>
<b>EXPENDITURE ON</b>						
Fundraising		-	-	-	-	(630)
<b>Charitable activities</b>	6					
Provisions of facilities for playing football under association rules		(41,579)	(29,800)	(5,018)	(76,397)	(77,100)
Other costs	7	(22,580)	-	-	(22,580)	(16,030)
		<u>13,597</u>	<u>57,062</u>	<u>289</u>	<u>70,948</u>	<u>(3,943)</u>
<b>NET INCOME</b>						
<b>Funds brought forward</b>		39,914	966,389	2,291	1,008,594	1,004,651
<b>Transfers between funds</b>		(25,649)	1,677	23,972	-	-
		<u>27,862</u>	<u>1,025,128</u>	<u>26,552</u>	<u>1,079,542</u>	<u>1,008,594</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>						

The notes form part of these financial statements

# ELLINGTON JUNIORS FOOTBALL CLUB

## Balance Sheet at 31 July 2023

	Notes	Unrestricted funds £	Restricted funds £	Designated funds £	Total funds £	2022 £
<b>FIXED ASSETS</b>						
Tangible assets	9	9,258	980,707	-	989,965	950,597
<b>CURRENT ASSETS</b>						
Debtors	10	5,512	-	-	5,512	3,990
Cash at bank and in hand		14,852	44,421	26,552	85,825	57,255
		<u>20,364</u>	<u>44,421</u>	<u>26,552</u>	<u>91,337</u>	<u>61,245</u>
<b>CREDITORS</b>						
Amounts falling due within one year	11	(1,760)	-	-	(1,760)	(3,248)
<b>NET CURRENT ASSETS</b>		<u>18,604</u>	<u>44,421</u>	<u>26,552</u>	<u>89,577</u>	<u>57,997</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>27,862</u>	<u>1,025,128</u>	<u>26,552</u>	<u>1,079,542</u>	<u>1,008,594</u>
<b>NET ASSETS</b>		<u>27,862</u>	<u>1,025,128</u>	<u>26,552</u>	<u>1,079,542</u>	<u>1,008,594</u>
<b>TOTAL FUNDS</b>	12	<u>27,862</u>	<u>1,025,128</u>	<u>26,552</u>	<u>1,079,542</u>	<u>1,008,594</u>

These financial statements were approved by the Board of Trustees on 31 May 2024 and were signed on its behalf by:

.....

Raymond Dunn – Trustee

.....

Trevor 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 2023

### 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 2023

### 2. ACCOUNTING POLICIES – continued

#### Allocation of support costs

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

#### Tangible fixed assets

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

Land	Not depreciated
Buildings and pitches	1% & 5% on cost
Plant and equipment	20% on cost

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

#### Impairment of assets

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

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

#### Cash at bank and in hand

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

#### Creditors and provisions

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

#### Taxation

The charity is exempt from tax on its charitable activities.

# ELLINGTON JUNIORS FOOTBALL CLUB

## Notes to the financial statements – continued

for the year ended 31 July 2023

### 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.

	2023	2022
	£	£
<b>3. GRANTS</b>		
Community Foundation	34,500	10,000
The National Lottery Community Fund	-	9,868
CELL Big Local	-	2,000
Nike Bursary	-	870
Scholefield Trust	-	500
Barclays Community Football Fund	-	500
The Football Foundation	27,362	-
Ellington & Linton Parish Council	20,000	-
J. Knott Trust	5,000	-
	<hr/>	<hr/>
	86,862	23,738
	<hr/>	<hr/>
<b>4. DONATIONS</b>		
Donations and membership	48,923	47,484
Gift aid	912	284
Team sponsorship	1,780	1,480
	<hr/>	<hr/>
	51,615	49,248
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# ELLINGTON JUNIORS FOOTBALL CLUB

## Notes to the financial statements – continued

for the year ended 31 July 2023

	2023 £	2022 £
<b>5 . OTHER INCOME</b>		
Fundraising events	-	2,181
Room & 4G hire	13,105	13,255
Catering & bar income	5,541	1,644
Insurance claim	7,495	-
	<u>26,141</u>	<u>17,080</u>

## 6 . CHARITABLE ACTIVITIES COSTS

Provision of facilities for playing football under association rules

Direct costs	41,579	39,273
Support costs	-	-
	<u>41,579</u>	<u>39,273</u>

## 7 . OTHER EXPENSES

Clubhouse running costs	10,572	12,004
Sundry expenses	-	2,434
Equipment repairs	1,498	885
Bank charges	113	134
Office costs	203	73
Accountancy fees	600	500
Insurance claim repairs	9,594	-
	<u>22,580</u>	<u>16,030</u>

## 8 . TRUSTEES' REMUNERATION AND BENEFITS

There was no trustee remuneration or benefits paid in the year ended 31 July 2023.

### Trustees' expenses

There were no trustee expenses payments in the year ended 31 July 2023.

# ELLINGTON JUNIORS FOOTBALL CLUB

## Notes to the financial statements – continued for the year ended 31 July 2023

<b>9 . TANGIBLE FIXED ASSETS</b>	Land & buildings £	Plant & equipment £	Totals £
<b>COST</b>			
At 31 July 2022	1,011,841	42,943	1,054,784
Additions	77,756	-	77,756
At 31 July 2023	<u>1,089,597</u>	<u>42,943</u>	<u>1,132,540</u>
<b>DEPRECIATION</b>			
At 31 July 2022	79,090	25,097	104,187
Charge for year	29,800	8,588	38,388
At 31 July 2023	<u>108,890</u>	<u>33,685</u>	<u>142,575</u>
<b>NET BOOK VALUE</b>			
At 31 July 2022	<u>932,751</u>	<u>17,846</u>	<u>950,597</u>
At 31 July 2023	<u>980,707</u>	<u>9,258</u>	<u>989,965</u>

Plant & equipment includes outdoor benches for which a grant of £1,000 has been received.

### 10 DEBTORS

	2023 £	2022 £
Prepaid costs	<u>5,512</u>	<u>3,990</u>

### 11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	<u>1,760</u>	<u>3,248</u>



# ELLINGTON JUNIORS FOOTBALL CLUB

## Notes to the financial statements – continued for the year ended 31 July 2023

<b>12 MOVEMENT IN FUNDS</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Designated funds</b>	<b>Total funds</b>
	£	£	£	£
Funds at 31 July 2022	39,914	966,389	2,291	1,008,594
Incoming resources	77,756	86,862	5,307	169,925
Resources expended	(64,159)	(29,800)	(5,018)	(98,977)
Transfers between funds	(25,649)	1,677	23,972	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Funds at 31 July 2023</b>	<b>27,862</b>	<b>1,025,128</b>	<b>26,552</b>	<b>1,079,542</b>
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### Unrestricted fund

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

### Restricted fund

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

### Designated fund

These funds are split in to two categories as follows:

- i) 3G fund – this fund relates to the ongoing maintenance costs of the 3G facility and the fund is held in a separate account. At 31 July 2023 the balance held in this fund was £24,210.
- ii) Team Savings Funds – these funds are held in a separate bank account and are used for team savings to go away on tournaments. At 31 July 2023 the balance held in this account was £2,342.

## 13 RELATED PARTY TRANSACTIONS

There were no related party transactions for the year ended 31 July 2023.