

REGISTERED COMPANY NUMBER: 03867559 (England and Wales)
REGISTERED CHARITY NUMBER: 1178164

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st March 2020
for
Northumberland Football Association
Limited

Harrison Hutchinson Limited
246 Park View
Whitley Bay
Tyne and Wear
NE26 3QX

Report of the Trustees
for the Year Ended 31st March 2020

The Trustees (who are also directors of the charity for the purposes of the Companies Act 2006), present their report and the financial statements of the charity for the year ended 31st March 2020.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS102) (effective 1st January 2015).

Prior to its registration as a charitable company, Northumberland Football Association Limited, was a not-for-profit organisation, established to promote and administer the game of association football in the county of Northumberland. The company was formally registered as a charity with the Charity Commission on 30th April 2018, with a charitable purpose which continues its work to promote and administer football in the county of Northumberland in its pursuit of advancing amateur sport, health and education.

OBJECTIVES AND ACTIVITIES

Objectives and aims

These are for the public benefit generally but with particular reference to the inhabitants of the County and its surrounding areas.

- 1) to promote, develop and support community participation in healthy recreation by providing or assisting in the provision of facilities for the playing of the game and such other sports or physical activities which improve fitness and health;
- 2) to advance amateur sport by promoting the amateur playing of the game and such other sports or games which promote health by involving physical or mental skill or exertion and which are undertaken on an amateur basis;
- 3) to advance education (including academic and physical education) by such means as the Trustees think fit including helping and educating children and young people by providing facilities for the playing of the game and other sports as to develop their physical, mental and social capacities that they may grow to full maturity as individuals and members of the community.
- 4) helping and educating persons involved in the coaching and/or refereeing of the game by providing relevant tuition and/or resources; and
- 5) to relieve people with disabilities, learning difficulties or ill-health by the provision of facilities for the playing of the game and other sport, recreation or leisure time occupation in the interests of social welfare and with the object of improving the conditions of life of such people.

OBJECTIVES AND ACTIVITIES

Significant activities

Progress and achievements

The past twelve months have seen considerable changes both internal and external to Northumberland Football Association. Before the suspension of football on Monday 16 March 2020 due to COVID-19, the County FA had already faced considerable challenges during season 2019/2020.

In January 2020, John Ackerley left the organisation from the position of Chief Executive Officer. We thank John for his time and efforts over the past three years. Andrew Rose-Cook has undertaken the position of Acting Chief Executive Officer since John's departure assisted by Martin Preston until March 2020, and John Topping in the position of Senior Safeguarding Lead. The County FA wishes to thank Martin and John for their considerable contribution to the improvements within the organisation over the past season. A full-time appointment to the position of Executive Officer will be made in due course, however this process was impacted considerably by the COVID-19 pandemic.

At Board level, Chris Flynn resigned as a trustee of the organisation due to his expanded work commitments. Chris has provided fantastic input to the Board over the years and his presence and input will be missed. The Board of Directors led by Chairman Steve Ord, have committed to the County FA progressing against the The FA's Code of Governance for County FAs launched in early 2020. As part of this process the Board undertook a skills audit in January 2020 to ensure the Trustees of the company have the correct attributes to assist with the direction of Northumberland FA. Work on this as well as the wider compliance with The FA's Code of Governance for County FAs will continue into the new season for the benefit of the organisation and those participating within its remit.

On an operational level, the personnel within the staff group has changed drastically over the past season. Although the County FA has lost many years of experience, we are delighted with the level of talent which the vacated roles have attracted. Northumberland FA wishes to thank departing staff members - Phil Robinson, Ian Skinner, Andrew Neill, Dan Simmonite and Dora Jakab for their considerable contributions to the workings of Northumberland FA over the years and we wish them all the very best in their future endeavours. Re-joining the team in the position of Head of Participation is David Jones who re-joins from Northumbria University after previously holding the position of Adult and Recreational Development Officer. Gary Middleton (Coach Education Development Officer) and Chris Kilburn (Disability Football Development Officer) have also both joined during the past 12 months and will make up the majority of the Participation Department overseen by David. Angela Forster joined the organisation in the role of Head of Compliance and will be assisted within the Compliance Department by Adam Williamson (Discipline Officer) and Ray Johnstone (Assistant Designated Safeguarding Officer). Furthermore, we have welcomed Helen Beales (Marketing & Communications), Ellis Lander (Administrator) and Kevin Azzopardi (Referee Development Officer). The considerable upheaval that staff turnover presents has proven difficult at times, however, these changes have been necessary to ensure the County FA offers the excellent standard of service and provision which participants within Northumberland deserve.

As we move into the final year of our current business plan, the CFA finds itself at a crossroads, as with many businesses, with trying to deal with the substantial effects of the COVID-19 pandemic, whilst also trying to move forward. It is hoped that the final year of this business cycle will see the CFA concentrate its efforts in stakeholder engagement, operational enhancement and compliance as well as continued improvement to the culture of the organisation all with a view to achieving the agreed objectives of the current business model and preparing a robust new plan as of July 2021 onwards.

Below is a breakdown of the work undertaken by each department of the County FA.

OBJECTIVES AND ACTIVITIES

Business Development

A new Communications Plan and Marketing Schedule for 20/21 has been prepared with key targets identified.

Work has been undertaken to further engage with our key audiences, using the most appropriate channels. Social media was identified as a particularly important channel, and we have recorded increases in both followers and engagement across all channels, with Twitter recording a 204% increase in engagement and 185% for Facebook.

Northumberland FA's website is undergoing continuous improvement, including the addition of a coach support page which acts as a one-stop shop for information and CPD including embedded videos and webinars, plus a FAQ page where stakeholders can easily find answers to commonly asked questions. These improvements have made the website more dynamic and responsive.

During the COVID-19 lockdown, the organisation has found new ways to engage with its audience via online methods - not only through social media but also via webinars and the promotion of online learning via the Hive platform, including the development of communities for Welfare Officers and Referees. The lockdown has helped us develop new ways of reaching and engaging our audience and these successful initiatives will be further developed throughout the next season and beyond.

Initiatives such as the Silent Weekend which aimed to promote good behaviour from coaches and parents on the sidelines of matches received excellent awareness and coverage, including interviews on Radio 5 Live. We have developed robust feedback mechanisms to ensure we capture the views of participants, to help us shape future initiatives linked to The FA's Respect campaign.

We launched a monthly e-newsletter in October, to a contact list of over 1000 recipients. The database continues to grow, and we are recording excellent engagement via this channel.

Plans for season 20/21 include continued growth across all our communication channels to ensure we get our message - and obtain feedback - from as many participants as possible. YouTube has been identified as an important target for growth, and this will be helped by a recent partnership with technology company VEO, who supply video cameras to sports organisations. Their technology will help us to produce content for YouTube and our other channels, further boosting engagement.

We have recently agreed to participate in The FA's Customer Service Excellence initiative, which aims to develop and enhance our service provision, to better meet the needs of our existing customers, and help us gain new ones. An action plan for this is currently under development and will involve staff from across Northumberland FA.

We wish to thank all our sponsors and partners, your support for our organisation and associate member clubs and participants is truly appreciated.

Compliance

The first half of 2019/20 season was challenging for the company. This also included challenges for the safeguarding provision including a turnover of staff and national audits. The second half of the season, like everywhere, has been seriously affected by COVID-19. However, there have been several positive developments within the compliance unit.

OBJECTIVES AND ACTIVITIES

A Deputy Designated Safeguarding Officer has been recruited to assist with the operational aspect of the safeguarding provision. Strong working relations have been developed with all the LADOs, Northumbria Police and various statutory and voluntary organisations. The LADOs are the Local Authority Designated Officers who provide advice and guidance to employers and organisations who have concerns about the behaviour of an adult who works with children and young adults. Several cases have been referred to the LADOs across Northumberland, Newcastle and North Tyneside. All three officers are involved in a monthly meeting with Northumberland FA along with the Head of Safeguarding for NUFC. Assistance is being given by the same group to provide training and CPD to Club Welfare Officers.

An internal 'Respect Group' has been formed to work on the Youth Engagement Strategy and various community projects. The projects have been designed to tackle some of the issues identified by a survey completed by children and young people. One of these projects was the Silent Weekend held at the end of February which was in response to young people telling us they did not like adults standing at the side of the pitch shouting or adults arguing with referees etc. Other projects include the issuing of armbands for U18 referees to identify them as minors and work is being done directly with the county RDO and U18 referees to identify other initiatives which will help protect them and will ensure their experience is not a negative one. A Youth Engagement Council will also be set up in the 20/21 season to help get the views of young people and drive forward initiatives to make football a fun and developmental experience for all children and young people involved.

Internally, there are now very strong working relationships between the Safeguarding team, the Discipline Officer and the Referee Development Officer which ensures any cases involving young players or young referees are fully shared between departments and offending adults appropriately dealt with. Meetings are held each week between the above parties and the Northumberland LADO now sits in on these meetings to discuss safeguarding cases or cases involving adults negatively impacting on young participants.

Club validation visits were carried out weekly up to the lockdown and were in the whole, positively received. These have assisted several clubs to ensure all club volunteers and personnel are fully compliant and where they have not been, an action plan has been put in place with completion dates. This approach along with the daily report received from the FA have helped us identify several clubs and/or teams who were not compliant and when actions have not been completed by the allocated time, have unfortunately led to either teams or in one case a full club to be suspended.

The current challenge is getting clubs and individuals through affiliation while there is no training being delivered to allow people to become compliant. DBS checks are now being processed by the county and clubs and any individuals who still require training or have not got a completed DBS are being added to the county risk register which allows us to track and prioritise parties to access services or facilities once they become available. This will still be operational into the new season.

Participation

2019/20 has been a successful year of growth in affiliated participation within Northumberland. The total number of participants has increased 11.6%, from 23,948 in 2018/19 to 26,722 at the end of 2019/20. This is broken down across the three FA Pathways, and Futsal, as follows:-

MALE PARTICIPANTS 2018/19 21,117
MALE PARTICIPANTS 2019/20 23,616
MALE YEAR CHANGE +2,499
MALE PERCENTAGE YEAR CHANGE +11.8%

OBJECTIVES AND ACTIVITIES

FEMALE PARTICIPANTS 2018/19 2,264
FEMALE PARTICIPANTS 2019/20 2,616
FEMALE YEAR CHANGE +352
FEMALE PERCENTAGE YEAR CHANGE +15.5%

DISABILITY PARTICIPANTS 2018/19 477*
DISABILITY PARTICIPANTS 2019/20 430
DISABILITY YEAR CHANGE -47*
DISABILITY PERCENTAGE YEAR CHANGE -9.8%*

FUTSAL (ALL) PARTICIPANTS 2018/19 90
FUTSAL (ALL) PARTICIPANTS 2019/20 110
FUTSAL (ALL) YEAR CHANGE +20
FUTSAL (ALL) PERCENTAGE YEAR CHANGE +22.2%

*Disability figures from 2018/19 included the counting of non-affiliated activities so provide a false figure. The breakdown of team numbers below provides a greater indication of trend of affiliated disability provision.

The increase in the number of participants translates as an increase in affiliated team numbers, compared to 2018/19 season, across all three player pathways. Male/Youth Mixed team numbers increased by 182, Female team numbers increased by 35, and Disability team numbers increased by 8.

Male/Mixed teams saw an increase in all formats bar U15 11v11, which saw 0 (zero) team number change, U9 7v7 (-1 team), and U17 11v11 (-2 teams). The largest increases were seen at U10 7v7 (+23 teams), U8 5v5 (+21 teams), and U7 5v5 (+17 teams). Adult (U19+ and open-age) teams increased by 37, with small-sided teams increasing by 30 and 11v11 teams increasing by 7. Youth teams increased by 145.

Female team numbers increased by 35 from 2018/19 season. Due to changes in the formats at different age-groups which teams affiliated to, like-for-like comparison is not accurate. However, adult teams increased by 5, and youth team numbers increased by 31.

Disability team numbers increased by 8 from 2018/19. This is across all formats and categories of disability football. As highlighted in the Participation Summary, growth in affiliated teams is an important distinction to make within the reduction in total participants which was due to incorrect affiliation of recreational activity that is now correctly only counted within figures provided by the Newcastle United Foundation that contribute to national participation levels.

The increases seen in participation in 2019/20 is thanks to the excellent work of the vast volunteer workforce within clubs, and the affiliated leagues Northumberland football boasts which Northumberland FA supports. This is underpinned by 88% of all clubs in Northumberland now being an FA Charter Standard Club and 98.4% of Youth Teams having a qualified coach, continuing a year-on-year increase. In addition, 100% of clubs who held FA Charter Standard status in 2018/19 maintaining their status through the 2019/20 Charter Standard Annual Health Check. Analysis of FA Data shows that nationally, team growth amongst FA Standard Clubs is +20.4% in adult football and +16% in Youth Football. In comparison, non-FA Charter Standard Clubs have seen a reduction of 21.4% of teams. This highlights the importance of supporting clubs through this process to become more sustainable and provide the best possible environment for players in order to keep them at clubs and in the game.

OBJECTIVES AND ACTIVITIES

Refereeing

Various Technical Development Meetings were held between November and early March, catering for the different levels of referees as well as others specifically organised for Women and Under 18 Referees.

Referee assessments were carried out on a regular basis including by the RDO both at adult and junior football matches.

The Northumberland FA CORE Development Programme was also established involving twenty referees aged between 16 and 25 and ten accompanying coaches. In early March a session was also organised in the presence of Farai Hallam, The FA National Referee Manager.

New Referee Courses also continued to be organised during the season with a maximum capacity of 24 candidates always present. This resulted in a significant increase in the number of registered Match Officials.

Fitness tests for promotion candidates were also organised during the season.

Once the COVID-19 pandemic struck, a private Facebook group was created for adult referees where the RDO uploaded clips from time to time that ensured a positive discussion about the decision taken followed by a formal guiding instruction.

During this period two General Knowledge quizzes were also organised.

As is the norm the culmination of a season's work was in early May when all promotions were announced. Two Northumberland FA referees have been promoted as Selected Panel Assistants while another two have been promoted to Level 3. Also, four candidates were promoted to Level 4. At county level, a further eight referees were promoted; four to Level 5 and an additional four to Level 6.

In June, 30 one-hour live referee webinars were organised covering a wide array of topics. Fifteen of them were specifically organised for Under 18 Referees. Feedback received from such webinars was very positive as participants reported an enhanced learning experience.

To this effect, the adult webinars were recorded and uploaded on the newly set up HIVE Learning Centre for NFA referees who thus can review every webinar at their own leisure from the comfort of their home.

This led to a new series of webinars being currently run in relation to the latest amendments to the Laws of the Game. These are being attended in large numbers. It is also envisaged that such webinars are also organised for coaches and league secretaries.

FINANCIAL REVIEW

Financial position

The results for the financial year ended 31st March 2020 shows a deficit of £100,356 compared to the previous year's deficit of £42,418.

Ahead of the suspension of football on Monday 16th March 2020 the County FA had already faced considerable challenges arising from the changes in the leadership and the operational personnel of the organisation. During this period of change the County FA incurred significant reorganisation, business support and evaluation costs to the value of £72,091.

The County FA is aligned to The Football Association's County FA Financial Management Operating Guidance Manual against which all County FA's are assessed quarterly. All financial controls are reviewed, improved and updated on a regular basis in line with the FA guidance. To comply with the FA financial guidance it is proposed to change the financial year end of the County FA from 31 March to 30 June. The reporting period to 30 June 2021 will be 15 months.

Following the suspension of football due to COVID-19 the County FA have worked to access all of the Government support available while providing the minimum organisational structure during the shutdown to ensure the County FA is ready and able to support football on its return. The timetable for the return of football is still somewhat uncertain.

The funding that the County FA receives from the Football Association for the 12 months ending 30 June 2021 has been reduced by 12.7%. Also monies that will be received from the FA's cup competitions will drop significantly. With the current level of uncertainty and the reduction in FA funding the County FA Directors and the Acting CEO have worked to adjust the cost structures of the company to ensure the company is well prepared to deal with the funding reductions.

The next 15 months are going to be challenging but with our strong financial controls, monthly reporting and forecasting we believe the Team is well positioned to navigate through those challenges.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Northumberland Football Association Limited ("NFA") is a company limited by guarantee. Incorporated under the Companies Act on 28th October 1999 (registration number 03867559) and registered under the Charities Act 2011 on 30th April 2018 (registration number 1178164).

NFA was formed under a Memorandum of Association (dated 28th October 1999) that established its objects and powers. It is governed under its Articles of Association (amended 28th November 2017) by a board whose members are directors for the purposes of company law and trustees for the purposes of charity law. The names of the members of the board who served during the year and up to the date of this report are set out on page 7.

Members of the company guarantee to contribute an amount not exceeding £10 to the assets of the company in the event of winding up.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

As set out in the Articles of Association the Trustees shall comprise the following; the President, up to 2 Vice Presidents, the Chief Executive, Elected Trustees, up to 2 Independent Trustees, up to 2 Council Elected Trustees, up to 2 Trustee Elected Trustees and the Finance Director. The President is nominated by the Council and elected at the AGM, Vice Presidents are nominated by Council and appointed by the Board. The Trustees have the power to appoint the Finance Director and can elect up to two further Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03867559 (England and Wales)

Registered Charity number

1178164

Registered office

Whitley Park
Whitley Road
Newcastle Upon Tyne
Tyne and Wear
NE12 9FA

Trustees

J S Ackerley Chief Executive (resigned 25/2/2020)
D A Booth Vice President
L A Chandler Finance Director
C Flynn Independent Trustee (resigned 12/11/2019)
W Holmes Council Trustee
A J Jenkins Independent Trustee
P Nesbitt Council Trustee
S Ord President
F Scantlebury Vice President

Independent Examiner

P.S. Hutchinson
Institute of Chartered Accountants in England & Wales
Harrison Hutchinson Limited
246 Park View
Whitley Bay
Tyne and Wear
NE26 3QX

Northumberland Football Association
Limited

Report of the Trustees
for the Year Ended 31st March 2020

This report has been prepared in accordance with the special provisions of Part 15 of Companies Act 2006 relating to small companies.

Approved by order of the board of trustees onand signed on its behalf by:

.....
Trustee

Independent Examiner's Report to the Trustees of
Northumberland Football Association
Limited

Independent examiner's report to the trustees of Northumberland Football Association Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2020.

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 Report to the Trustees of
Northumberland Football Association
Limited

Independent examiner's statement

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

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 Company 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.

P.S. Hutchinson
Institute of Chartered Accountants in England & Wales
Harrison Hutchinson Limited
246 Park View
Whitley Bay
Tyne and Wear
NE26 3QX

Date:

Northumberland Football Association
Limited

Statement of Financial Activities
for the Year Ended 31st March 2020

	Notes	Unrestricted fund £	Restricted fund £	31.3.20 Total funds £	31.3.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Football development	4	140,246	236,597	376,843	415,346
Football operations		66,793	35,635	102,428	80,179
Other trading activities	2	96,673	-	96,673	114,389
Investment income	3	18,034	-	18,034	16,165
Total		321,746	272,232	593,978	626,079
EXPENDITURE ON					
Raising funds	5	175,561	-	175,561	166,580
Charitable activities					
Football development	6	192,935	236,597	429,532	434,901
Football operations		53,606	35,635	89,241	67,016
Total		422,102	272,232	694,334	668,497
NET INCOME/(EXPENDITURE)		(100,356)	-	(100,356)	(42,418)
RECONCILIATION OF FUNDS					
Total funds brought forward		364,818	-	364,818	407,236
TOTAL FUNDS CARRIED FORWARD		264,462	-	264,462	364,818

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Northumberland Football Association
Limited

Statement of Financial Position
31st March 2020

	Notes	Unrestricted fund £	Restricted fund £	31.3.20 Total funds £	31.3.19 Total funds £
FIXED ASSETS					
Tangible assets	12	249,943	-	249,943	256,518
CURRENT ASSETS					
Debtors	13	16,882	-	16,882	9,677
Cash at bank		214,504	-	214,504	288,206
		231,386	-	231,386	297,883
CREDITORS					
Amounts falling due within one year	14	(105,890)	-	(105,890)	(75,909)
NET CURRENT ASSETS					
		125,496	-	125,496	221,974
TOTAL ASSETS LESS CURRENT LIABILITIES					
		375,439	-	375,439	478,492
ACCRUALS AND DEFERRED INCOME	15	(110,977)	-	(110,977)	(113,674)
NET ASSETS					
		264,462	-	264,462	364,818
FUNDS					
Unrestricted funds	16			264,462	364,818
TOTAL FUNDS					
				264,462	364,818

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Northumberland Football Association
Limited

Statement of Financial Position - continued
31st March 2020

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

The financial statements were approved by the Board of Trustees on
and were signed on its behalf by:

.....
L A Chandler - Trustee

.....
S Ord - Trustee

Northumberland Football Association
Limited

Statement of Cash Flows
for the Year Ended 31st March 2020

	Notes	31.3.20 £	31.3.19 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(68,902)</u>	<u>(11,470)</u>
Net cash used in operating activities		<u>(68,902)</u>	<u>(11,470)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(4,800)</u>	<u>(3,018)</u>
Net cash used in investing activities		<u>(4,800)</u>	<u>(3,018)</u>
Change in cash and cash equivalents in the reporting period		<u>(73,702)</u>	<u>(14,488)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>288,206</u>	<u>302,694</u>
Cash and cash equivalents at the end of the reporting period		<u><u>214,504</u></u>	<u><u>288,206</u></u>

The notes form part of these financial statements

Notes to the Statement of Cash Flows
for the Year Ended 31st March 2020

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.20	31.3.19
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(100,356)	(42,418)
Adjustments for:		
Depreciation charges	11,375	13,510
Increase in debtors	(7,205)	(4,058)
Increase in creditors	27,284	21,496
Net cash used in operations	<u>(68,902)</u>	<u>(11,470)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.19	Cash flow	At 31.3.20
	£	£	£
Net cash			
Cash at bank	288,206	(73,702)	214,504
	<u>288,206</u>	<u>(73,702)</u>	<u>214,504</u>
Total	<u>288,206</u>	<u>(73,702)</u>	<u>214,504</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

Northumberland Football Association Limited is a charitable company registered in England and Wales. The registered office is Whitley Park, Whitley Road, Newcastle upon Tyne, NE12 9FA. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

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 Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Northumberland Football Association Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The financial statements are prepared on a going concern basis, are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

Income

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

Income in respect of restricted and unrestricted funds included all amounts receivable in the period, including members affiliation fees and disciplinary income, coaching course income and grant income received from the Football Association.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Support costs are allocated by charitable activity in proportion to the budgeted costs for each area.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 33% on cost

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Trophies - 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

General funds are unrestricted funds, which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees at their discretion for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	31.3.20	31.3.19
	£	£
FA grants released	5,241	4,810
Marketing, communications & PR	25,423	31,206
County youth team	1,300	1,300
FA Annual grant	19,393	18,261
FA Administration grant	2,000	2,000
Disciplinary income	43,316	56,812
	<hr/> 96,673 <hr/>	<hr/> 114,389 <hr/>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2020

3. INVESTMENT INCOME

	31.3.20	31.3.19
	£	£
Rents received	17,920	16,042
Interest received	114	123
	<hr/> 18,034 <hr/>	<hr/> 16,165 <hr/>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.20	31.3.19
	£	£
Coaching income	103,758	101,761
Development income	47,732	74,655
Refereeing activities	12,905	14,750
Workforce funding	212,448	224,180
Members affiliation fees	35,859	28,991
County cup competitions	22,929	16,819
Refereeing activities	8,005	7,360
Workforce funding	35,635	27,009
	<hr/> 479,271 <hr/>	<hr/> 495,525 <hr/>

5. RAISING FUNDS

Other trading activities

	31.3.20	31.3.19
	£	£
Purchases	16,425	22,912
Staff costs	88,427	93,899
Support costs	70,709	49,769
	<hr/> 175,561 <hr/>	<hr/> 166,580 <hr/>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2020

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Football development	124,771	304,761	429,532
Football operations	20,217	69,024	89,241
	<u>144,988</u>	<u>373,785</u>	<u>518,773</u>

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Other trading activities	64,333	1,142	5,234	70,709
Football development	296,437	1,490	6,834	304,761
Football operations	66,014	539	2,471	69,024
	<u>426,784</u>	<u>3,171</u>	<u>14,539</u>	<u>444,494</u>

Activity	Basis of allocation
Management	Support Costs
Finance	Support Costs
Governance costs	Support Costs

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.20	31.3.19
	£	£
Depreciation - owned assets	11,375	13,511
Other operating leases	13,879	14,800
	<u>25,254</u>	<u>28,311</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

In accordance with Article 28.2.5 of the Company's Articles of Association, the Chief Executive is required to be a trustee of the charity. As Chief Executive, John Ackerley has an employee contract with the Company, and was paid a salary of £56,375 during the year ended 31st March 2020. In addition other emoluments of £22,228 were paid for the year. None of these payments were for acting as a trustee for which he received no remuneration or benefits.

No other trustees received remuneration or other benefits for the year ended 31st March 2020.

Trustees' expenses

	31.3.20	31.3.19
	£	£
Trustees' expenses	5,160	2,398
	<u> </u>	<u> </u>

10. STAFF COSTS

	31.3.20	31.3.19
	£	£
Wages and salaries	336,619	356,639
Other pension costs	4,298	9,880
	<u> </u>	<u> </u>
	340,917	366,519
	<u> </u>	<u> </u>

The average monthly number of employees during the year was as follows:

	31.3.20	31.3.19
.	19	19
	<u> </u>	<u> </u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.20	31.3.19
£60,001 - £70,000	-	1
£70,001 - £80,000	1	-
	<u> </u>	<u> </u>
	1	1
	<u> </u>	<u> </u>

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Football development	147,108	268,238	415,346
Football operations	53,170	27,009	80,179
Other trading activities	114,389	-	114,389
Investment income	16,165	-	16,165
Total	330,832	295,247	626,079
EXPENDITURE ON			
Raising funds	166,580	-	166,580
Charitable activities			
Football development	166,663	268,238	434,901
Football operations	40,007	27,009	67,016
Total	373,250	295,247	668,497
NET INCOME/(EXPENDITURE)	(42,418)	-	(42,418)
RECONCILIATION OF FUNDS			
Total funds brought forward	407,236	-	407,236
TOTAL FUNDS CARRIED FORWARD	364,818	-	364,818

12. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1st April 2019	380,064	59,573	28,609
Additions	-	-	-
At 31st March 2020	380,064	59,573	28,609
DEPRECIATION			
At 1st April 2019	126,867	59,573	27,300
Charge for year	7,585	-	1,184
At 31st March 2020	134,452	59,573	28,484
NET BOOK VALUE			
At 31st March 2020	245,612	-	125
At 31st March 2019	253,197	-	1,309
		Computer equipment £	Trophies £
COST			Totals £
At 1st April 2019	31,613	5,161	505,020
Additions	4,800	-	4,800
At 31st March 2020	36,413	5,161	509,820
DEPRECIATION			
At 1st April 2019	29,601	5,161	248,502
Charge for year	2,606	-	11,375
At 31st March 2020	32,207	5,161	259,877
NET BOOK VALUE			
At 31st March 2020	4,206	-	249,943
At 31st March 2019	2,012	-	256,518

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.20	31.3.19
	£	£
Trade debtors	7,142	-
VAT	1,042	564
Prepayments	8,698	9,113
	<u>16,882</u>	<u>9,677</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.20	31.3.19
	£	£
Trade creditors	6,585	10,231
Social security and other taxes	7,024	8,922
Accrued expenses	92,281	56,756
	<u>105,890</u>	<u>75,909</u>

15. ACCRUALS AND DEFERRED INCOME

	31.3.20	31.3.19
	£	£
Deferred FA grants	110,977	113,674

16. MOVEMENT IN FUNDS

	At 1.4.19	Net movement in funds	At 31.3.20
	£	£	£
Unrestricted funds			
General fund	364,818	(100,356)	264,462
	<u>364,818</u>	<u>(100,356)</u>	<u>264,462</u>
TOTAL FUNDS	<u>364,818</u>	<u>(100,356)</u>	<u>264,462</u>

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	321,746	(422,102)	(100,356)
Restricted funds			
Restricted Fund	272,232	(272,232)	-
TOTAL FUNDS	593,978	(694,334)	(100,356)

Comparatives for movement in funds

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
Unrestricted funds			
General fund	407,236	(42,418)	364,818
TOTAL FUNDS	407,236	(42,418)	364,818

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	330,832	(373,250)	(42,418)
Restricted funds			
Restricted Fund	295,247	(295,247)	-
TOTAL FUNDS	626,079	(668,497)	(42,418)

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.18 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	407,236	(142,774)	264,462
	<u>407,236</u>	<u>(142,774)</u>	<u>264,462</u>
TOTAL FUNDS	<u>407,236</u>	<u>(142,774)</u>	<u>264,462</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	652,578	(795,352)	(142,774)
Restricted funds			
Restricted Fund	567,479	(567,479)	-
	<u>1,220,057</u>	<u>(1,362,831)</u>	<u>(142,774)</u>
TOTAL FUNDS	<u>1,220,057</u>	<u>(1,362,831)</u>	<u>(142,774)</u>

Restricted funds represent grants made to the charitable company by the Football Association which are to be specifically used as directed by the donor.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2020 other than disclosed in note 9.

Detailed Statement of Financial Activities
for the Year Ended 31st March 2020

	31.3.20 £	31.3.19 £
INCOME AND ENDOWMENTS		
Other trading activities		
FA grants released	5,241	4,810
Marketing, communications & PR	25,423	31,206
County youth team	1,300	1,300
FA Annual grant	19,393	18,261
FA Administration grant	2,000	2,000
Disciplinary income	43,316	56,812
	<hr/>	<hr/>
	96,673	114,389
Investment income		
Rents received	17,920	16,042
Interest received	114	123
	<hr/>	<hr/>
	18,034	16,165
Charitable activities		
Coaching income	103,758	101,761
Development income	47,732	74,655
Members affiliation fees	35,859	28,991
County cup competitions	22,929	16,819
Refereeing activities	20,910	22,110
Workforce funding	248,083	251,189
	<hr/>	<hr/>
	479,271	495,525
Total incoming resources	<hr/>	<hr/>
	593,978	626,079
EXPENDITURE		
Other trading activities		
Purchases	16,425	22,912
Wages	88,427	93,899
	<hr/>	<hr/>
	104,852	116,811
Charitable activities		
Development activity costs	118,270	138,155
Affiliation costs	8,599	7,721
Carried forward	126,869	145,876

This page does not form part of the statutory financial statements

Northumberland Football Association
Limited

Detailed Statement of Financial Activities
for the Year Ended 31st March 2020

	31.3.20 £	31.3.19 £
Charitable activities		
Brought forward	126,869	145,876
Competitions expenses	11,618	8,781
Refereeing activity costs	6,501	7,589
	<hr/> 144,988	<hr/> 162,246
Support costs		
Management		
Wages	248,192	262,740
Pensions	4,298	9,880
Rent	13,879	14,800
Water rates	210	993
Insurance	8,712	8,870
Light and heat	6,618	6,863
Postage and telephone	5,900	6,003
Printing and stationery	2,473	1,967
Staff training	-	1,500
Cleaning and maintenance	14,122	14,901
Board and council expenses	1,617	4,117
County youth team expenses	4,532	4,356
Office services	288	343
Workforce expenses	23,548	13,105
VAT partial exemption	8,929	8,628
Corporation tax	-	33
Workforce reorganisation	72,091	-
Depreciation of tangible and heritage assets	11,375	13,510
	<hr/> 426,784	<hr/> 372,609
Finance		
Bank charges	3,171	3,419
Governance costs		
Trustees' expenses	5,160	2,398
Accountancy fees	2,825	3,187
Legal and professional fees	6,554	7,827
	<hr/> 14,539	<hr/> 13,412
Total resources expended	<hr/> 694,334	<hr/> 668,497
Net expenditure	<hr/> (100,356)	<hr/> (42,418)

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for the Year Ended 31st March 2020

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