

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

Report of the Trustees and
Unaudited Financial Statements for the Period 1st April 2020 to 30th June 2021
for
Northumberland Football Association
Limited

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

Northumberland Football Association
Limited

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for the Period 1st April 2020 to 30th June 2021

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Northumberland Football Association
Limited

Report of the Trustees
for the Period 1st April 2020 to 30th June 2021

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 period ended 30th June 2021.

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

Season 2020-2021 was unique in many ways, the impact of the COVID-19 pandemic on society seeped into all walks of life and grassroots football was in no way shielded from this. Ultimately, on review, the greatest achievement of the past season must be the amount of grassroots football which was completed under the most difficult circumstances. The teamwork from The Football Association nationally, through the County FA, league, club, and volunteer network must be applauded in ensuring many participants had access to their grassroots vocation. Northumberland FA wishes to thank everyone who engaged and worked tirelessly to impose safety measures and procedures all with the goal of keeping the game going. We hope as a County FA we have been able to take a leading role in the continuation of the provision, although not easy at times, the County FA has stretched its resources to try and engage participants and keep them involved with safety as our number one consideration at all times.

Corporate Governance

Despite the pandemic, work has continued on Northumberland FA's work towards compliance with The FA's Code of Governance for County FA's. At the time of writing the County FA is 86% compliant with the standard. We hope to achieve full compliance with both the standard and Tier 3 Sport of England Governance over the course of our next three-year strategy.

Working towards the standard has led to considerable changes in the makeup of Northumberland FA's Board. To ensure the Board has the correct impact on the grassroots game it serves, new role profiles were designed for all Board members with an open recruitment process taking place to appoint Directors. The roles were designed to ensure key parts of the business and the game would be championed across the key decision-making body in the county.

The current makeup of the County FA's Board is;

Chair: Steve Ord

Finance Director: Lauri Chandler

Vice Chair (also Commercial Lead): Alistair Jenkins

Safeguarding Champion: Steve Swinyard

Growth & Retention: Phil Cullerton & Derek Booth

Youth Football: Wilton Holmes

Culture & Personnel: Judith McMinn

Health & Safety: Caroline Ball

Inclusion Advisory Group Chair: Jess Callaghan

Stepping away from Director roles were Frank Scantlebury and Paul Nesbitt, the County FA wishes to put on record its appreciation to both Frank and Paul for their incredible service as Directors. Both Frank and Paul continue to serve as Council members, and we look forward to their continued service for the county.

The membership of the Northumberland FA Council continues to grow with representatives from the Northumberland Football League, North Northumberland League, North East Combination League and Schools Football bringing their input and expertise to the Council group and necessary committees. The role of Council has continued to be crucial in providing views from the grassroots community and acting as a mouthpiece for the work undertaken by the County FA.

OBJECTIVES AND ACTIVITIES

Executive Workforce

The financial impact of the COVID-19 pandemic led to a reduction in funding that the County FA received from The FA to facilitate grassroots football in Northumberland. As a result, the Board agreed to a workforce review of the executive workforce to bring the County FA into line with the agreed priorities of The FA as well as the new financial realities the County FA now faces. As a result of the restructure, Rachel Carter (Head of Administration), Scott Flynn (Facilities Officer) and Kevin Azzopardi (Referee Development Officer) all left the County FA in the early autumn of 2020. We wish Rachel, Scott, and Kevin the very best of luck in all their future endeavours.

The operational workforce of Northumberland FA is now organised into three distinct departments; Participation, Compliance and Business Development. This change has created real clarity in roles and responsibility with a view to the County FA achieving its strategic aims and objectives from 2021 onwards.

In July 2021, Angela Forster (Head of Compliance, Inclusion and Safeguarding) left the organisation. Angela made an incredible contribution to the work of the County FA during her nearly two years with the organisation and we all wish her the very best for the future. Replacing Angela will be Dean Buckle who will join Northumberland FA from late September 2021.

In August 2021, the Board of Northumberland FA decided that the role of Assistant Referee Development Officer was not part of the workforce plan moving forward and as a result the secondment agreement between the County FA and Northumberland Football Leagues for post holder Lee Scott ended. Lee and the league assisted the County FA massively at a crucial time for the Association and we are very grateful for this assistance.

We are looking forward to this skilled and committed workforce driving the work of the County FA for at least the next three years.

Business Development

At the start of last season we launched a new Communications Plan for season 2020-2021 with key targets identified. Despite the impact of COVID-19 on our work, we have broadly met these targets. Our social media channels, website and newsletter have seen good growth over the past 12 months, allowing us to get our key messages to an ever-wider audience. The monthly newsletter, Facebook, Instagram, and LinkedIn have all seen growth around 30%, which was the target identified in our plan. Twitter has recorded a 172% in page impressions, which reflects this channel's status as a main communication tool.

One of our goals was to increase the amount of video content we produce. Although COVID-19 has impacted this, our YouTube channel has recorded a 460% increase in subscribers. Our Coach the Coach webinars are all available to watch post-event and have recorded excellent engagement. Since the end of lockdown in June, the County FA have been able to capture video content at events such as the England Festival, Under 19s league and football camps - which has proved hugely popular, leading to increased engagement with our audience.

Northumberland FA has also committed to developing relationships with local media. We have made good progress in this area in particular with the BBC, ITV Tyne Tees, and Evening Chronicle, which has resulted in some positive coverage over the past few months on issues such as referee armbands and mental health support. We have also developed close ties with local football correspondents, who covered our recent County Cup finals.

OBJECTIVES AND ACTIVITIES

Due to GDPR requirements, we have recently launched a new marketing database which allows individuals to opt-in to receiving communications from NFA. This will allow us, going forward, to specifically target our marketing communications activities and we are actively encouraging sign-ups via all audience touch points.

Unfortunately the COVID-19 lockdown has persisted across the past season, severely impacting our grassroots football community. However, we have used our new online resources to continue to engage with our audience and the success of these tools has supported the launch of our Coach the Coach programme, alongside the reintroduction of in-person events over the summer. We are now in a good position to further build on this work.

The County FA's partnership work has continued over the past 12 months, despite challenges from COVID-19. The majority of our existing partners have re-signed or continued partnerships with Northumberland FA again and we continue to work with them to find innovative ways to promote their businesses and develop opportunities for our grassroots clubs, such as monthly blog posts from our grounds maintenance partner. We have signed partnerships recently with Agrigem, who carry out pitch fertilisation; and are in active discussions with other potential partners. We recently changed our retail partner to Kitlocker who are currently supporting us by building dedicated NFA 'shops' for coaches and referees, giving them access to discounted kit.

Unfortunately, our planned Football Expo North East event was postponed again in July; we have now rescheduled this for October 2021. We have over 500 sign ups already, and alongside the planned exhibitors and speakers from across football, we will also have coaching sessions from FA Coach Developers on the main pitch at the Newcastle Falcons venue.

We have recently been shortlisted for the North East Business Awards in the 'Heart of the Community' category, which recognises organisations which best exemplify the social and community spirit. The winner will be announced at a ceremony in September 2021.

Compliance

Key to the work of our Compliance department is our safeguarding provision; this was brought into even more focus with the release of the Sheldon Report in the first quarter of 2021. The County FA's safeguarding work is underpinned by The FA's Safeguarding Operating Standard for County FA's. We are delighted to report that during the past season, Northumberland FA passed its outstanding assessment against the 2018-2019 Operating Standard. Furthermore, in May 2021, Northumberland FA achieved the 2019-2021 Safeguarding Operating Standard without an action plan, an incredible success for the County FA and demonstrative of the hard work that has gone into bringing our work into line with best practice.

The winter of 2020 saw the launch of the County FA's SCARF (Securing Children's Access and Retention in Football) fund. This was specifically designed to combat the risk of young players dropping out of the game as a result of financial hardships and/or barriers, particularly given the context of the pandemic. To date, the fund has provided grants for ten young players to cover such expenses as club subscriptions, sustenance, and equipment. It is envisaged the fund will reopen in the coming months as we look to invest our resources in protecting the short-term futures of young players at risk of dropping out of the game.

OBJECTIVES AND ACTIVITIES

Safeguarding case work continues to be a priority of the County FA; this ranges from poor practice cases through to potential cases of abuse for which the County FA has a responsibility for multi-agency work including LADOs (Local Authority Designated Officer) and case management at The FA.

At the end of June 2021, the County FA had some 20 (twenty) cases which involved case management (The FA).

These cases involved an array of allegations which is demonstrative of the scope of the County FAs work to ensure the safety of participants in the game, and testament to the skilled nature of the work we undertake.

COVID-19 severely impacted the County FAs ability to deliver coach and volunteer education this in turn obstructed the ability of participants to keep their key qualifications either up to date or achieved for the first time. Several bridging arrangements were agreed by The FA.

Looking ahead as we move out of the pandemic, our role will be to ensure any non-compliance measures return to zero to ensure those in the game have up to date learning and knowledge when undertaking their roles.

Despite the rolling on/off nature of season 2020-2021, misconduct allegations, investigations and ultimately charges persisted across the game. To ensure transparency, Northumberland FA recruited a raft of new discipline commission members from both in and outside of the game to independently hear discipline charges on behalf of the County FA. This was coupled with the decision to publicise discipline hearings as and when they had taken place. This decision was taken to provide another check and balance of how the County FA operates its discipline provision and to reassure the grassroots community that those in conflict with the rules and regulations of The FA will be appropriately sanctioned.

The breakdown of charges levied by the County FA is as follows;

Charge Type Total

E1 (b) Failed to comply with Rules and Regulations of the Football Association - 1

E1 (e) Misconduct under the Rules and Regulations of an Affiliated Association - 23

E10 (Participant) Failed to comply with a decision of the Association - 2

E12 (Club) Failure to comply with decision of the Association - 2

E20 (a) Failed to ensure Players and/or Officials and/or Spectators conducted themselves in an orderly fashion - 41

E3 Improper Conduct- not acting in the best interests of the game - 4

E3 (a) Improper Conduct - aggravated by a person's Ethnic Origin, Colour, Race, Nationality, Faith, Gender, Gender Reassignment, Sexual Orientation or Disability - 6

E3 (c) Improper Conduct against a Match Official - (including abusive language/behaviour) - 11

E3 (d) Improper Conduct (not including threatening and/or abusive language/behaviour) - 6

E3 (e) Improper Conduct against a Match Official - (including threatening and/or abusive language/behaviour) - 5

E3 (f) Improper Conduct (including threatening and/or abusive language/behaviour) - 3

E3 (g) Improper Conduct against a Match Official (including physical contact or attempted physical contact and threatening and/or abusive language/behaviour) - 1

E3 (h) Improper Conduct (including violent conduct and threatening and/or abusive language/behaviour) - 8

OBJECTIVES AND ACTIVITIES

E3 (i) Improper Conduct - Assault by participant on participant - 3
E3 (j) Improper Conduct - Assault or Attempted Assault on a Match Official - 0
E3 (k) Improper Conduct (including foul and abusive language) - 2
TOTAL 120

The outcomes of these charges are as follows;

Non-Personal Hearings - Not Proven 2 (2%), Proven 97 (98%)

Personal Hearings - Not Proven 12 (57%), Proven 9 (43%)

Finally, the County FA has worked hard to operate well within the FA parameters of 90 days to charge a case and 180 days to hear the charge. We believe these parameters to be too wide and are not reflective of an effective misconduct infrastructure. Northumberland FA's average case timings are depicted below;

Abandon Match Cases - Days from match to charge 11, Days from charge to hearing 22, Total 33

Non-Abandon Cases - Days from match to charge 15, Days from charge to hearing 26, Total 41

28 Days From Charge Cases - Days from match to charge 17, Days from charge to hearing 20,
Total 37

Cases - Personal Hearings - Days from match to charge 19, Days from charge to hearing 46, Total
65

Cases - Non-Personal Hearings - Days from match to charge 13, Days from charge to hearing 21,
Total 34

Aggravated Cases - Days from match to charge 20, Days from charge to hearing 28, Total 48

Total Averages From All Cases - Days from match to charge 14, Days from charge to hearing 26,
Total 40

As a County FA we are in the process of setting a number of time based, internal, key performance indicators to drive efficiency and effectiveness of this provision.

Participation

Season 2021-2022 will tell us what impact COVID-19 has had on participation levels across the county. Pre-pandemic, participation levels in Northumberland had continued to grow year on year in regards to male and female participation.

Participation levels in disability football slightly dropped for season 2020-2021 and remain behind the agreed target with The FA. However, it must be noted the pandemic curtailed almost all disability participation in season 2020-2021 with many players reluctant to return to play even with enhanced COVID-19 protocols in place.

At the end of season 2020-2021, the percentage of player registrations being captured by Northumberland FA stood at 92.15%; well above the 80% target set by The FA. This coverage percentage will become even more crucial from season 2021-2022 onwards as unique player numbers will begin to be counted to form our participation figures instead of teams with a proxy applied depending on the format the team plays. Perception will be that this leads to a drop in participation figures; ultimately however, this will be a true reflection of participation numbers.

OBJECTIVES AND ACTIVITIES

During 2020, The FA took the decision to centralise the majority of coach education delivery, with much of this moving to online delivery from 2021 onwards. The County FA's role, as well as providing candidates for the centralised provision, will mainly shift to a focus on the continuing development of coaches. This work began in autumn 2020 with the County FA providing over thirty CPD sessions for participants during the rolling lockdown periods. Out of this delivery and engagement came the resurrection of the County FA's 'Coach The Coach' programme which had great success and national acclaim in the mid-2010s. Through a series of stakeholder engagement sessions and focus group the initiative has been expanded to welcome coaches of all levels to ensure true inclusivity. The programme has already become the cornerstone of our CPD delivery and will look to cater the learning needs of participants throughout the county for years to come.

The past twelve months has given the County FA time to engage stakeholders both inside and outside of the game. It was our resolve to complete the final year of our previous business strategy however this quickly got replaced with just ensuring as much participation could take place during the pandemic. This engagement has become the basis of our new grassroots football strategy, which is due to be launched in September 2021; however, we have worked hard to rollout facets of the strategy before its full launch. This has led to the creation of an Under 19 summer pre-season league, targeting an age bracket which our data suggests was more at risk of dropping out of the game. For the first time in almost a decade the County FA looked to celebrate participation by offering an England Football Festival (formerly Charter Standard festival) hosted by Newcastle United Academy. This offered Under 7 and Under 8 players an outstanding welcome into grassroots football and should be demonstrative of the experience they should receive throughout their footballing journey. Finally, with a view to enticing new participants into the game, the County FA has delivered two Wildcats Wild camps at its base at Whitley Park for young female players, over a week-long programme, to come and enjoy a fun experience in a safe environment.

Refereeing numbers grew for the first year since 2016-2017, increasing from 307 referees at the end of season 2019-2020 to 375 registered referees by the end of season 2020-2021. This is still below our FA agreed target however, the County FA is determined that these numbers keep moving in the right direction. The County FA is confident with the input and experience of Matt Sowerby, appointed in January 2021, the infrastructure and support around this crucial workforce will continue to go from strength to strength, further impacting the desire of participants to take up the whistle.

FINANCIAL REVIEW

Financial position

The results for the 15 months ending 30th June 2021 show a surplus of £14,820 compared to the previous year's deficit of £100,356.

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 resulting in a reorganisation cost of £72,091.

At the AGM following the year ending 31st March 2020 it was agreed to change the year end to 30th June bringing the NFA year end in line with the FA Funding cycle.

In June 2020 we were informed that our FA Core funding for the 12 month period starting 1st July 2020 would be reduced by 12.7% and the monies we would receive from the FA's cup competitions would drop significantly. In conjunction with this fall in income the FA began the process of centralising coach education and some of the refereeing programs which again reduced the potential for the County FA to generate income.

With the known fall in income and with the County FA operating in such an uncertain environment it was deemed prudent to carry out a further reorganisation to align our cost base to the lower income levels. To offset an element of the income reduction the County FA accessed the Government Coronavirus Job Retention Scheme and Business Support Grants receiving a total of £110,970 in financial support.

By the end of June 2021, the County FA had improved the cash holding from a low of £214,504 on 31st March 2020 to £250,287.

The last 15 months have been very difficult, requiring the County FA to be financially agile. This has been possible because we can rely on our financial information. The County FA financial controls are aligned to The Football Association's County FA Financial Management Operating Guidance Manual all of which are reviewed, improved, and updated on a regular basis in line with the FA guidance. Each month a full set of Management Accounts are presented to the Board of Directors for review to ensure we are on track to deliver the 2021-2022 budget target surplus of £10,792.

Without doubt the next 12 months will continue 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 and will deliver a budget surplus of 2.1% while investing 97.9% of the income back into football.

Northumberland Football Association
Limited

Report of the Trustees
for the Period 1st April 2020 to 30th June 2021

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 9th September 2020) 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.

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

D A Booth Vice President
L A Chandler Finance Director
W Holmes Council Trustee
A J Jenkins Independent Trustee
P Nesbitt Council Trustee (resigned 12.11.20)
S Ord President
F Scantlebury Vice President (resigned 12.11.20)
C S Ball Independent Trustee (appointed 12.11.20)
J Callaghan Trustee Elected Trustee (appointed 12.11.20)
P Cullerton Independent Trustee (appointed 12.11.20)
J L McMinn Independent Trustee (appointed 12.11.20)
S D Swinyard Trustee Elected Trustee (appointed 10.12.20)

Northumberland Football Association
Limited

Report of the Trustees
for the Period 1st April 2020 to 30th June 2021

REFERENCE AND ADMINISTRATIVE DETAILS

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

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

Approved by order of the board of trustees on 14th September 2021 and signed on its behalf by:

S Ord - 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 period 1st April 2020 to 30th June 2021.

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 Period 1st April 2020 to 30th June 2021

	Notes	Unrestricted fund £	Restricted fund £	Period 1.4.20 to 30.6.21 Total funds £	Year Ended 31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	4				
Football development		42,951	253,081	296,032	376,843
Football operations		175,601	45,353	220,954	102,428
Other trading activities	2	110,312	-	110,312	96,673
Investment income	3	23,888	-	23,888	18,034
Total		352,752	298,434	651,186	593,978
EXPENDITURE ON					
Raising funds	5	194,713	-	194,713	175,561
Charitable activities	6				
Football development		115,102	253,081	368,183	429,532
Football operations		28,117	45,353	73,470	89,241
Total		337,932	298,434	636,366	694,334
NET INCOME/(EXPENDITURE)		14,820	-	14,820	(100,356)
RECONCILIATION OF FUNDS					
Total funds brought forward		264,462	-	264,462	364,818
TOTAL FUNDS CARRIED FORWARD		<u>279,282</u>	<u>-</u>	<u>279,282</u>	<u>264,462</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Northumberland Football Association
Limited

Statement of Financial Position
30th June 2021

	Notes	Unrestricted fund £	Restricted fund £	30.6.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	12	239,991	-	239,991	249,943
CURRENT ASSETS					
Debtors	13	38,309	-	38,309	16,882
Cash at bank		<u>250,287</u>	-	<u>250,287</u>	<u>214,504</u>
		288,596	-	288,596	231,386
CREDITORS					
Amounts falling due within one year	14	<u>(144,286)</u>	-	<u>(144,286)</u>	(105,890)
NET CURRENT ASSETS		<u>144,310</u>	-	<u>144,310</u>	<u>125,496</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		384,301	-	384,301	375,439
ACCRUALS AND DEFERRED INCOME	15	<u>(105,019)</u>	-	<u>(105,019)</u>	(110,977)
NET ASSETS		<u>279,282</u>	-	<u>279,282</u>	<u>264,462</u>
FUNDS	16				
Unrestricted funds				<u>279,282</u>	<u>264,462</u>
TOTAL FUNDS				<u>279,282</u>	<u>264,462</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30th June 2021.

The members have not required the company to obtain an audit of its financial statements for the period ended 30th June 2021 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
30th June 2021

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 and authorised for issue on 14th September 2021 and were signed on its behalf by:

L A Chandler - Trustee

S Ord - Trustee

Northumberland Football Association
Limited

Statement of Cash Flows
for the Period 1st April 2020 to 30th June 2021

	Notes	Period 1.4.20 to 30.6.21 £	Year Ended 31.3.20 £
Cash flows from operating activities			
Cash generated from operations	1	<u>39,007</u>	<u>(68,902)</u>
Net cash provided by/(used in) operating activities		<u>39,007</u>	<u>(68,902)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(3,224)</u>	<u>(4,800)</u>
Net cash used in investing activities		<u>(3,224)</u>	<u>(4,800)</u>
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		35,783	(73,702)
Cash and cash equivalents at the beginning of the reporting period		<u>214,504</u>	<u>288,206</u>
Cash and cash equivalents at the end of the reporting period		<u><u>250,287</u></u>	<u><u>214,504</u></u>

The notes form part of these financial statements

1. **RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	Period 1.4.20 to 30.6.21 £	Year Ended 31.3.20 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	14,820	(100,356)
Adjustments for:		
Depreciation charges	13,177	11,375
Increase in debtors	(21,428)	(7,205)
Increase in creditors	<u>32,438</u>	<u>27,284</u>
Net cash provided by/(used in) operations	<u>39,007</u>	<u>(68,902)</u>

2. **ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.20 £	Cash flow £	At 30.6.21 £
Net cash			
Cash at bank	<u>214,504</u>	<u>35,783</u>	<u>250,287</u>
	<u>214,504</u>	<u>35,783</u>	<u>250,287</u>
Total	<u>214,504</u>	<u>35,783</u>	<u>250,287</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

	Period 1.4.20 to 30.6.21 £	Year Ended 31.3.20 £
FA grants released	6,807	5,241
Marketing, communications & PR	13,312	25,423
County youth team	-	1,300
FA Annual grant	7,550	19,393
FA Administration grant	500	2,000
Disciplinary income	39,492	43,316
Ground maintenance	42,651	-
	<u>110,312</u>	<u>96,673</u>

3. INVESTMENT INCOME

	Period 1.4.20 to 30.6.21 £	Year Ended 31.3.20 £
Rents received	23,858	17,920
Interest received	30	114
	<u>23,888</u>	<u>18,034</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Period 1.4.20 to 30.6.21 £	Year Ended 31.3.20 £
Coaching income	22,537	103,758
Development income	6,963	47,732
Refereeing activities	16,060	12,905
Workforce funding	250,472	212,448
Members affiliation fees	46,812	35,859
County cup competitions	9,386	22,929
Refereeing activities	8,433	8,005
Workforce funding	45,353	35,635
Government grants	110,970	-
	<u>516,986</u>	<u>479,271</u>

5. RAISING FUNDS

Other trading activities

	Period 1.4.20 to 30.6.21 £	Year Ended 31.3.20 £
Purchases	38,417	16,425
Staff costs	103,067	88,427
Support costs	<u>53,229</u>	<u>70,709</u>
	<u>194,713</u>	<u>175,561</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Football development	48,219	319,964	368,183
Football operations	<u>2,980</u>	<u>70,490</u>	<u>73,470</u>
	<u>51,199</u>	<u>390,454</u>	<u>441,653</u>

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Other trading activities	35,755	471	17,003	53,229
Football development	297,152	616	22,196	319,964
Football operations	<u>62,238</u>	<u>223</u>	<u>8,029</u>	<u>70,490</u>
	<u>395,145</u>	<u>1,310</u>	<u>47,228</u>	<u>443,683</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):

	Period 1.4.20 to 30.6.21 £	Year Ended 31.3.20 £
Depreciation - owned assets	13,176	11,375
Other operating leases	<u>18,500</u>	<u>13,879</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30th June 2021. For the year ended 31st March 2020, in accordance with Article 28.2.5 of the Company's Articles of Association, the Chief Executive was required to be a trustee of the charity. As Chief Executive, John Ackerley had an employee contract with the Company, and was paid a salary of £55,271 during the year ended 31st March 2020. In addition other emoluments of £24,317 were paid for the year ended 31st March 2020. 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

	Period 1.4.20 to 30.6.21 £	Year Ended 31.3.20 £
Trustees' expenses	<u>718</u>	<u>5,160</u>

10. STAFF COSTS

	Period 1.4.20 to 30.6.21 £	Year Ended 31.3.20 £
Wages and salaries	398,892	336,619
Other pension costs	<u>8,442</u>	<u>4,298</u>
	<u>407,334</u>	<u>340,917</u>

10. STAFF COSTS - continued

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

	Period 1.4.20 to 30.6.21 14	Year Ended 31.3.20 19
.	<u> </u>	<u> </u>

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

	Period 1.4.20 to 30.6.21	Year Ended 31.3.20
£70,001 - £80,000	<u>-</u>	<u>1</u>

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Football development	140,246	236,597	376,843
Football operations	66,793	35,635	102,428
Other trading activities	96,673	-	96,673
Investment income	<u>18,034</u>	<u>-</u>	<u>18,034</u>
Total	321,746	272,232	593,978
EXPENDITURE ON			
Raising funds			
Raising funds	175,561	-	175,561
Charitable activities			
Football development	192,935	236,597	429,532
Football operations	53,606	35,635	89,241
Total	<u>422,102</u>	<u>272,232</u>	<u>694,334</u>
NET INCOME/(EXPENDITURE)	(100,356)	-	(100,356)

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	364,818	-	364,818
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>264,462</u>	<u>-</u>	<u>264,462</u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1st April 2020	380,064	59,573	28,609
Additions	<u>-</u>	<u>-</u>	<u>-</u>
At 30th June 2021	<u>380,064</u>	<u>59,573</u>	<u>28,609</u>
DEPRECIATION			
At 1st April 2020	134,452	59,573	28,484
Charge for year	<u>9,480</u>	<u>-</u>	<u>125</u>
At 30th June 2021	<u>143,932</u>	<u>59,573</u>	<u>28,609</u>
NET BOOK VALUE			
At 30th June 2021	<u>236,132</u>	<u>-</u>	<u>-</u>
At 31st March 2020	<u>245,612</u>	<u>-</u>	<u>125</u>

12. TANGIBLE FIXED ASSETS - continued

	Computer equipment £	Trophies £	Totals £
COST			
At 1st April 2020	36,413	5,161	509,820
Additions	<u>3,224</u>	<u>-</u>	<u>3,224</u>
At 30th June 2021	<u>39,637</u>	<u>5,161</u>	<u>513,044</u>
DEPRECIATION			
At 1st April 2020	32,207	5,161	259,877
Charge for year	<u>3,571</u>	<u>-</u>	<u>13,176</u>
At 30th June 2021	<u>35,778</u>	<u>5,161</u>	<u>273,053</u>
NET BOOK VALUE			
At 30th June 2021	<u>3,859</u>	<u>-</u>	<u>239,991</u>
At 31st March 2020	<u>4,206</u>	<u>-</u>	<u>249,943</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.21	31.3.20
	£	£
Trade debtors	22,604	7,142
VAT	8,247	1,042
Prepayments	<u>7,458</u>	<u>8,698</u>
	<u>38,309</u>	<u>16,882</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.21	31.3.20
	£	£
Trade creditors	15,706	6,585
Social security and other taxes	10,629	7,024
Accrued expenses	<u>117,951</u>	<u>92,281</u>
	<u>144,286</u>	<u>105,890</u>

15. ACCRUALS AND DEFERRED INCOME

	30.6.21	31.3.20
	£	£
Deferred FA grants	<u>105,019</u>	<u>110,977</u>

16. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 30.6.21 £
Unrestricted funds			
General fund	264,462	14,820	279,282
	<u>264,462</u>	<u>14,820</u>	<u>279,282</u>
TOTAL FUNDS	<u>264,462</u>	<u>14,820</u>	<u>279,282</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	352,752	(337,932)	14,820
Restricted funds			
Restricted Fund	298,434	(298,434)	-
	<u>651,186</u>	<u>(636,366)</u>	<u>14,820</u>
TOTAL FUNDS	<u>651,186</u>	<u>(636,366)</u>	<u>14,820</u>

16. MOVEMENT IN FUNDS - continued

Comparatives for 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> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>364,818</u>	<u>(100,356)</u>	<u>264,462</u>

Comparative 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)	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>593,978</u>	<u>(694,334)</u>	<u>(100,356)</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 period ended 30th June 2021.

Northumberland Football Association
Limited

Detailed Statement of Financial Activities
for the Period 1st April 2020 to 30th June 2021

	Period 1.4.20 To 30.6.21 £	Year Ended 31.3.20 £
INCOME AND ENDOWMENTS		
Other trading activities		
FA grants released	6,807	5,241
Marketing, communications & PR	13,312	25,423
County youth team	-	1,300
FA Annual grant	7,550	19,393
FA Administration grant	500	2,000
Disciplinary income	39,492	43,316
Ground maintenance	42,651	-
	110,312	96,673
Investment income		
Rents received	23,858	17,920
Interest received	30	114
	23,888	18,034
Charitable activities		
Coaching income	22,537	103,758
Development income	6,963	47,732
Members affiliation fees	46,812	35,859
County cup competitions	9,386	22,929
Refereeing activities	24,493	20,910
Workforce funding	295,825	248,083
Government grants	110,970	-
	516,986	479,271
Total incoming resources	651,186	593,978
EXPENDITURE		
Other trading activities		
Purchases	38,417	16,425
Wages	103,067	88,427
	141,484	104,852

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Northumberland Football Association
Limited

Detailed Statement of Financial Activities
for the Period 1st April 2020 to 30th June 2021

	Period 1.4.20 to 30.6.21 £	Year Ended 31.3.20 £
Other trading activities		
Charitable activities		
Development activity costs	44,372	118,270
Affiliation costs	-	8,599
Competitions expenses	1,223	11,618
Refereeing activity costs	5,604	6,501
	51,199	144,988
Support costs		
Management		
Wages	295,825	248,192
Pensions	8,442	4,298
Rent	18,500	13,879
Water rates	2,607	210
Insurance	15,631	8,712
Light and heat	7,347	6,618
Postage and telephone	7,895	5,900
Printing and stationery	245	2,473
Staff training	270	-
Cleaning and maintenance	6,129	14,122
Board and council expenses	-	1,617
County youth team expenses	-	4,532
Office services	900	288
Workforce expenses	5,416	23,548
VAT partial exemption	(620)	8,929
Workforce reorganisation	13,381	72,091
Depreciation of tangible and heritage assets	13,177	11,375
	395,145	426,784
Finance		
Bank charges	1,310	3,171
Governance costs		
Trustees' expenses	718	5,160
Accountancy fees	5,362	2,825
Legal and professional fees	41,148	6,554
	47,228	14,539

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Northumberland Football Association
Limited

Detailed Statement of Financial Activities
for the Period 1st April 2020 to 30th June 2021

	Period 1.4.20 to 30.6.21 £	Year Ended 31.3.20 £
Total resources expended	<u>636,366</u>	<u>694,334</u>
Net income/(expenditure)	<u>14,820</u>	<u>(100,356)</u>

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