

ENGLISH SCHOOLS FOOTBALL ASSOCIATION



FINANCIAL STATEMENTS

FOR THE 18 MONTH PERIOD ENDED

30TH JUNE 2017

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FOR THE 18 MONTHS

1 JANUARY 2016 TO 30TH JUNE 2017

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FINANCIAL STATEMENTS - FOR THE 18 MONTHS ENDED 30 JUNE 2017

LEGAL AND ADMINISTRATIVE DETAILS

CHARITY NUMBER: 306003

TRUSTEES: M. COYNE (CHAIRMAN)
D. WOOLLASTON
J. APPLEBY (RESIGNED 14 July 2016)
S. INGER (APPOINTED 10 Sept 2016)

CHIEF EXECUTIVE: MISS. A. CHILTON

REGISTERED OFFICE: 4 PARKER COURT
STAFFORDSHIRE TECHNOLOGY PARK
BEACONSIDE, STAFFORD
ST18 0WP

HONORARY AUDITORS: P. JORDAN M.B.E (RESIGNED 10 Sept 2016)
D. LAILEY (RESIGNED 10 Sept 2016)
D. PROTHERO (RESIGNED 10 Sept 2016)
N. PONT (APPOINTED 10 Sept 2016)
M. WARREN (APPOINTED 26 Nov 2016)
A. REED (APPOINTED 3 Jan 2017)

BANKERS: BARCLAYS BANK PLC.,
P.O. BOX 339
15 MARKET SQUARE
STAFFORD
ST16 2BE

AUDITORS: LANCASTER HASKINS LTD
GRANVILLE HOUSE
2 TETTENHALL ROAD
WOLVERHAMPTON
WV1 4SB

SOLICITORS: BRADIN, TRUBSHAW & KIRWAN LLP
CATHEDRAL HOUSE
5 BEACON STREET
LICHFIELD
STAFFORDSHIRE
WS13 7AA

The trustees present their report with the financial statements of the charity for the period 1 January 2016 to 30 June 2017. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales, the Charities Act 2011, Charity (Accounts and reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at all times the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate our exposure to the major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation for some transactions. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the ESFA's HQ and activities and events staged by the Association

THE OBJECTIVES OF THE CHARITY AND STRUCTURE SET UP TO ACHIEVE THEM

- (a) The mental, moral and physical development and improvement of schoolchildren and students through the medium of Association Football.
- (b) To help teacher' charities and such other charitable purposes to such an extent as shall be recommended by the Annual General Meeting.

The ESFA allows teachers and pupils to affiliate to the national association through their schools. Schools affiliate to local associations at all-age, secondary, middle school, and primary level. They in turn elect members to serve on the national association which organises the activities of the association, with the support of a full-time chief executive and secretarial staff. The Trustees are elected from the national council and are already familiar with the practical work of the charity.

The ESFA constitution consists of general rules which are available annually from the ESFA HQ. These general rules are implemented and the programme of national activities is supported in order to meet the objects of the Association.

At the end of each season the council of the ESFA publishes its annual report which sets out the work, development and achievements of the association. ESFA review aims, objectives and activities each year. This review looks at what has been achieved and the outcomes of the work in the previous 18 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people the ESFA is set up to help. The Charity Commission's general guidance on public benefit has been referred to when reviewing the aims and objectives and in planning the future activities. In particular the ESFA consider how these planned activities will contribute to the objectives of the Association.

The annual report also carries a report of the financial position of the association while the council member responsible gives a verbal report at the Annual General Meeting explaining the salient features of the printed accounts.

ACHIEVEMENTS AND PERFORMANCE

Overall, the Trustees are satisfied that the objectives of the charity are being met and are pleased to report the increased number of competitions being organised.

The annual accounts normally identify those areas of income which have been received as a result of donations, sponsorship, affiliation and grant aid. The main sources of income are grants and sponsorship.

FINANCIAL REVIEW

The statement of Financial Activities for the year is set out on page 4 of the financial statements. Funding for the charity's main activities is by sponsorship and FA funding.

PROPERTY

In the Trustees' opinion the Balance Sheet value of the property is not materially different to the market value.

RESERVES POLICY

The ESFA needs reserves so that it can meet its obligations even if anticipated funding sources failed to meet targets and cover unexpected expenditure.

Short-term reserves are required to cover any setbacks in funding

Long-term reserves are required to reduce the impact of risks from the external environment

and because some of the ESFA's activities require the Association to make advance commitment to expenditure before all necessary funding has been attracted or confirmed.

In considering the appropriate level of reserves, the trustees took into account:

Existing funds

Future income streams, together with an assessment of their reliability

Committed expenditure and how far this is controllable

The key areas of risk facing the association, and how likely these are to materialise

The average levels of reserves held by charities of a similar size

The trustees agreed a policy for sufficient funds to be held in reserves to cover core activities for approximately 6 months.

It is the trustees policy to keep sufficient reserves easily accessible for the day-to-day running of the association.

ESFA funds are held in a general reserve, short and medium-term interest treasury accounts, plus a long-term investment.

With regards to risk, the trustees aim to invest in low-risk funds that maximise interest. With regards to ethics, the association will not invest in funds or companies whose activities obviously conflict with those of the ESFA.

Budgets are set for each financial year and these are reviewed and reports produced on a regular basis.

Professional advice is sought and taken when appropriate.

GOING CONCERN

No material uncertainties that cast significant doubt about the ability of the association to continue as a going concern have been identified by the trustees. On the basis of their assessment of the ESFA's financial position, the trustees have a reasonable expectation that the association will be able to continue in operational existence for the foreseeable future. Therefore they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

PLANS FOR FUTURE PERIODS

Looking forward to Season 2017/18 and beyond, the ESFA will continue to ensure that football is available to all schoolchildren and students. Open School & B Team competitions have been added to National Competitions.

In 2017 investment in developing local football will be continued.

In order to meet our charitable objectives the activities of the Association will be monitored, seeking improvements wherever possible.

AUDITORS

A resolution proposing that Lancaster Haskins Limited be re-appointed as auditors of the charity will be put to the Annual General Meeting.

SIGNED ON BEHALF OF THE TRUSTEES

.....
M. COYNE

.....
D.WOOLLASTON

.....
S.INGER

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ENGLISH SCHOOLS FOOTBALL ASSOCIATION

We have audited the financial statements of The English Schools Football Association for the period ended 30 June 2017 which comprise the Statement of Financial Activities, the Balance Sheet and related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011. and regulations made under Section 154 of that Act.

Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Respective Responsibilities of Trustees and Auditors

As explained more fully in the Statement of Trustees' Responsibilities set out on page 2 the trustees are responsible for the preparation of the financial statements which give a true and fair view.

We have been appointed as auditor under Section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2017, and of its incoming resources and application of resources for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the requirements of the Charities Act 2011.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

.....

Lancaster Haskins Limited
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Granville House
2 Tettenhall Road
Wolverhampton
West Midlands
WV1 4SB

Date:

	Note	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2015 £
<u>INCOME & ENDOWMENTS FROM</u>					
<u>Other Trading Activities</u>					
Sponsorship	8	657,500	-	657,500	318,125
Premier League Grant		60,000	-	60,000	-
Donations & Royalties		-	-	-	3,500
Merchandising Activities	11	295	-	295	278
Handbooks & Publications	12	7,154	-	7,154	1,812
<u>Investment Income</u>	10	5,340	-	5,340	3,025
<u>Charitable Activities</u>					
FA Income	9	-	1,056,308	1,056,308	564,276
Affiliation Fees		60,115	-	60,115	30,570
Disciplinary Charges		5,251	-	5,251	3,211
National Competition Entry Fees		257,894	-	257,894	120,195
National Competition Match Income		7,559	-	7,559	6,399
International Matches	13	62,876	-	62,876	15,732
Festivals Of Football	19	-	13,219	13,219	54,420
Premier League Primary Initiative		-	176,600	176,600	50,000
Total		1,123,984	1,246,127	2,370,111	1,171,543
<u>EXPENDITURE ON</u>					
<u>Raising Funds</u>					
Fundraising & Publicity	20	29,655	-	29,655	19,491
<u>Charitable Activities</u>					
International Matches	13	180,153	346	180,499	102,436
Council and AGM	16	58,253	-	58,253	51,222
Management & Administration	16	229,047	258,436	487,483	278,897
National Competitions	17	388,867	149,694	538,561	291,387
Coaching Courses	14	7,374	-	7,374	15,618
Festivals Of Football	19	-	44,007	44,007	93,979
Premier League Primary Initiative		-	173,876	173,876	47,273
FA Revenue Expenditure	15	-	630,320	630,320	249,691
Total		893,349	1,256,679	2,150,028	1,149,994
<u>Gains/ (Losses) On Investment Assets:</u>					
Realised		-	-	-	-
Unrealised		23,833	-	23,833	8,594
<u>NET INCOME/(EXPENDITURE)</u>		254,468	(10,552)	243,916	30,143
Transfer Between Funds		(10,552)	10,552	-	-
<u>Net Movement in Funds</u>		243,916	-	243,916	30,143
Net Movement In Funds:	7	243,916	-	243,916	30,143
Total Funds Brought Forward		1,299,139	-	1,299,139	1,268,996
TOTAL FUNDS CARRIED FORWARD		1,543,055	-	1,543,055	1,299,139

BALANCE SHEET - AS AT 30 JUNE 2017

	<u>Note</u>	<u>30/06/17</u>		<u>31/12/15</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>FIXED ASSETS</u>					
Tangible Fixed Assets	4		618,774		644,338
Investments	5		134,520		110,687
<u>CURRENT ASSETS</u>					
Stock			24,133		28,985
Debtors	21		58,598		14,321
Deferred Expenditure			813		29,920
Cash At Bank	6		964,615		988,603
			<u>1,048,159</u>		<u>1,061,829</u>
<u>CREDITORS: Amounts Falling Due Within One Year</u>					
Sundry Creditors & Accruals	22		196,061		68,660
Advance Income	23		62,336		449,055
			<u>258,397</u>		<u>517,715</u>
<u>NET CURRENT ASSETS</u>			<u>789,762</u>		<u>544,114</u>
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>			1,543,056		1,299,139
<u>CREDITORS: Amounts Falling Due After More Than One Year</u>					
			-		-
<u>TOTAL ASSETS</u>			<u>1,543,056</u>		<u>1,299,139</u>
<u>FUNDS AND RESERVES</u>					
Unrestricted Funds	7		1,543,056		1,299,139
Restricted Funds	7		-		-
			<u>1,543,056</u>		<u>1,299,139</u>

CASH FLOW STATEMENT FOR THE PERIOD 1 JANUARY 2016 TO 30 JUNE 2017

<u>Note</u>	<u>30/06/17</u> £	<u>31/12/15</u> £
Cash flows from operating activities:		
Cash generated from operations	(22,319)	426,174
Tax paid	-	-
	<hr/>	<hr/>
Net cash provided by (used in) operating activities	(22,319)	426,174
	<hr/>	<hr/>
Cash flows from investing activities:		
Purchase of tangible fixed assets	(1,669)	(2,761)
Purchase of fixed asset investments	-	-
	<hr/>	<hr/>
Net cash provided by (used in) investing activities	(1,669)	(2,761)
	<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period	(23,988)	423,413
Cash and cash equivalents at the beginning of the reporting period	988,603	565,190
	<hr/>	<hr/>
Cash and cash equivalents at the end of the reporting period	964,615	988,603
	<hr/>	<hr/>

NOTES TO THE CASH FLOW STATEMENT FOR THE PERIOD 1 JANUARY 2016 TO 30 JUNE 20171. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	<u>30/06/17</u> £	<u>31/12/15</u> £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	243,916	30,143
Adjustments for:		
Fair value increase in listed investments	(23,833)	(8,594)
Depreciation	27,233	18,932
Decrease in stocks	4,852	3,959
Increase in debtors	(15,169)	147,229
Decrease in creditors	(259,318)	234,505
	<hr/>	<hr/>
Net cash provided by (used in) operating activities	(22,319)	426,174
	<hr/> <hr/>	<hr/> <hr/>

1. ACCOUNTING POLICIES

(a) Basis Of Preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

(b) Fixed Assets

Depreciation is provided on office equipment at 25% of the annual reducing balance in order to write off each asset over its estimated useful life. Expenditure on new computers is depreciated over 3 years on a straight line basis. The property is depreciated at a rate of 2% per year commencing 1 January 2007.

(c) 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 and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

(d) Sponsorship Income

Sponsorship income is recognised in the financial statements as the relevant competition expenditure falls due.

(e) Grants

Grants are recognised in the financial statements upon receipt and offset against the expenditure to which they relate

(f) Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

(g) Pension Costs

The charity operates a defined contribution scheme for members of staff. The assets of the scheme are held separately from those of the charity in an independently administered fund. The amount charged in the SOFA represents the contributions payable to the scheme in respect of the accounting period.

(h) Operating Leases

The net rentals for operating leases are charged to the income and expenditure account on an equal-instalment basis over the period of the operating lease.

(i) Stock

Stock is included in the accounts at the lower of cost and net realisable value and relates to stock held for the award scheme, presentation and saleable items.

(j) Deferred incoming resources

Income is deferred in respect of sponsorship, competition entry fees and grants which relate to periods subsequent to 30 June 2017, on a time-apportioned basis.

(k) FA Income

The receipt in advance of a grant for expenditure that must take place in a future accounting period is accounted for as deferred income and recognised as a liability until the accounting period in which the ESFA is allowed by the condition to expend the resource.

(l) Investments

Investments are shown at market value with the unrealised surplus being transferred to unrestricted funds.

2. RELATED PARTIES

The association is affiliated to the Football Association Limited and transactions between the parties are detailed in the statement of financial activities and notes. Please refer to page 4 and page 9, note 9.

3. CONTROL RELATIONSHIPS

The ultimate control is the English Schools' Football Association elected Council.

4. <u>FIXED ASSETS</u>	<u>Computer & Office</u>		<u>Leasehold</u>	<u>Total</u>
	<u>Equipment</u>		<u>Property</u>	
	<u>£</u>		<u>£</u>	<u>£</u>
<u>Cost</u>				
As At 1st January 2016	30,578		780,018	810,596
Additions	1,669		-	1,669
Disposals	-		-	-
As At 30 June 2017	32,247		780,018	812,265
<u>Depreciation</u>				
As At 1st January 2016	25,858		140,400	166,258
Charge For The period	3,833		23,400	27,233
Adjustment On Disposals	-		-	-
As At 30 June 2017	29,691		163,800	193,491
<u>Net Book Values</u>				
As At 30 June 2017	2,556		616,218	618,774
As At 31st December 2015	4,720		639,618	644,338

5. <u>FIXED ASSET INVESTMENTS</u>	<u>30/06/17</u>	<u>31/12/15</u>
	<u>£</u>	<u>£</u>
Quoted Unit Trust Investments		
Market Value As At 1 January 2016	110,687	102,093
Additions/(Disposals)	-	-
Net Realised Investment Gain (Loss)	-	-
Net Unrealised Investment Gains (Loss)	23,833	8,594
As At 30 June 2017	134,520	110,687

Investments are shown at market value with the unrealised surplus being transferred to unrestricted funds.

6. <u>CASH AT BANK</u>	<u>30/06/17</u>	<u>31/12/15</u>
	<u>£</u>	<u>£</u>
High Interest Accounts	757,356	755,000
Current Accounts	205,865	232,559
Cash In Hand	1,394	1,044
	964,615	988,603

7. <u>FUNDS</u>	<u>30/06/17</u>		<u>31/12/15</u>	
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Restricted</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
As At 1st January 2016	1,299,139	-	1,268,996	-
Surplus/(Deficit) For The Period	243,917	-	30,143	-
As At 30 June 17	1,543,056	-	1,299,139	-

8. <u>SPONSORSHIP</u>	<u>30/06/17</u>	<u>31/12/15</u>
	£	£
Premier League, Danone, Munich Trophies Prostar and Sony Playstation	-	318,125
Premier League, Danone, Impact Trophies, Pendle Munich Trophies, Nike, Sony Playstation and Hudl	657,500	-
	<u>657,500</u>	<u>318,125</u>

9. <u>FA INCOME</u>	<u>30/06/17</u>	<u>31/12/15</u>
	£	£
Workforce	405,980	221,376
Revenue	650,328	342,900
	<u>1,056,308</u>	<u>564,276</u>

10. <u>INVESTMENT INCOME</u>	<u>30/06/17</u>	<u>31/12/15</u>
	£	£
Interest And Dividends	<u>5,340</u>	<u>3,025</u>

11. <u>MERCHANDISING ACTIVITIES</u>	<u>30/06/17</u>		<u>31/12/15</u>	
	£	£	£	£
Sales		728		1,507
Opening Stock	28,985		32,944	
Purchases	6,465		3,827	
Used for Presentation	(10,884)		(6,557)	
	<u>24,566</u>		<u>30,214</u>	
<u>Less:</u> Closing Stock	(24,133)		(28,985)	
		<u>433</u>		<u>1,229</u>
		<u>295</u>		<u>278</u>

12. <u>HANDBOOKS AND OTHER PUBLICATIONS</u>	<u>30/06/17</u>		<u>31/12/15</u>	
	£	£	£	£
<u>Income</u>				
Handbooks and Wallplanners	14,064		11,184	
Other Publications	36		149	
		<u>14,100</u>		<u>11,333</u>
<u>Expenditure</u>				
Handbooks and Wallplanners	6,946		9,275	
Other Publications	-		246	
		<u>6,946</u>		<u>9,521</u>
		<u>7,154</u>		<u>1,812</u>

13. INTERNATIONAL MATCHES

	<u>30/06/17</u>		<u>31/12/15</u>	
	£	£	£	£
<u>Income</u>				
Home International Receipts & Other Income	20,876		15,732	
SAFIB & Inspire Sport	42,000		-	
		62,876		15,732
<u>Expenditure</u>				
U18 (Boys) Home Internationals	44,955		26,083	
U18 (Boys) Away Internationals	28,550		16,092	
U18 (Boys) Groups Coaching (Home & Away)	45,217		20,576	
U18 (Boys) Uniforms & Kit	4,318		4,985	
U15 (Girls) Home Internationals	3,604		-	
U15 (Girls) Away Internationals	27,189		12,951	
U15 (Girls) Group Coaching (Home & Away)	18,897		5,561	
U15 (Girls) Uniforms & Kit	4,478		4,375	
SAFIB	2,945		1,463	
Doctor Expenses	346		10,350	
		180,499		102,436
		(117,623)		(86,704)

14. COACHING COURSES

	<u>30/06/17</u>		<u>31/12/15</u>	
	£	£	£	£
<u>Income (including PFA Grant)</u>				
Boys & Girls Summer Course	21,945		9,220	
		21,945		9,220
<u>Expenditure</u>				
Boys & Girls Summer Course	17,503		9,222	
FA Bursaries	-		4,134	
Management & Administration	11,816		11,482	
		29,319		24,838
		(7,374)		(15,618)

15. FA REVENUE EXPENDITURE

	<u>30/06/17</u>		<u>31/12/15</u>	
	£	£	£	£
Association Grants	449,751		220,227	
County Administrators (including Management & Administration)	90,000			
Futsal Development	-		40,840	
Development Activities	86,603		4,857	
Admin Events & Working Groups	3,966		-	
Football Foundation Goalpost Scheme	-		(16,233)	
Total Expenditure		630,320		249,691

16. MANAGEMENT AND ADMINISTRATION

Administration And Headquarters	<u>30/06/17</u>	<u>31/12/15</u>
	£	£
Salaries, National Insurance And Pension	579,839	318,363
Heat & Light	8,290	3,286
Telephone And Postage	7,843	3,470
Printing And Stationery	5,729	5,779
Temporary Staff, Recruitment And Training	3,393	6,544
Professional Services	16,934	10,985
Secretarial And Travel	43,461	19,040
Sundry (includes disallowed VAT)	11,684	9,736
Website & Computer Fees	19,600	3,535
Repairs & Maintenance	14,497	13,010
Depreciation	27,234	18,932
Lease Of Equipment	24,816	20,442
Insurance (Nett of FA funding)	(1,375)	8,753
Bank Charges	425	311
Debt Recovery	(2,770)	-
Rental Income	(8,800)	(3,333)
	<u>750,800</u>	<u>438,853</u>
Auditor's emoluments		
Included in professional services	<u>5,250</u>	<u>4,500</u>
<u>Allocated as follows</u>		
Charitable Activities	487,483	278,897
National Competitions	17 173,240	103,677
Coaching Courses	14 11,816	11,482
County Administrators	15 10,000	-
Premier League Primary Initiative	68,261	44,797
	<u>750,800</u>	<u>438,853</u>
Council And Annual General Meeting	<u>30/06/17</u>	<u>31/12/15</u>
	£	£
Meetings	30,147	34,258
County, Association, Area/ Matches & Meetings	6,484	2,599
Telephone, Stationery, Postage & Allowances	7,327	2,216
Long Service Awards	4,839	543
Professional Services	1,804	1,672
Annual General Meeting	7,652	9,934
	<u>58,253</u>	<u>51,222</u>
Average Number Of Employees	<u>30/06/17</u>	<u>31/12/15</u>
Office And Secretarial	12	13
County Administrators	<u>5</u>	<u>-</u>
Analysis of employees' remuneration		
Gross remuneration	499,636	275,774
Employer's NIC	41,576	24,189
Employer's pension contributions	38,627	18,400
	<u>579,839</u>	<u>318,363</u>
Pension Costs		

The association operates a defined contribution scheme. The assets of the scheme are held separately from those of the association in an independently administered fund. The pension cost charge represents contributions payable to the fund and amounted to £38,627 (2015: £18,400). There are 12 members of staff in the scheme.

At 30 June 2017, there were no accrued contributions (2015: £3,209)

17. NATIONAL COMPETITIONS	<u>30/06/17</u>	<u>31/12/15</u>
	£	£
U18 Inter School Leagues	233	562
U18 Inter Schools & Colleges (Boys & Girls)	19,473	8,128
U18 Elite Academy (Boys)	2,104	-
U18 Inter County (Boys)	23,445	13,365
U17 Inter School (Boys)	2,043	-
U16 Inter County (Boys)	38,880	18,578
U16 Inter County (Girls)	13,306	6,588
U16 Inter School (Boys)	6,274	2,985
U16 Inter School (Girls)	6,256	4,206
U16 Inter Open School (Boys)	6,050	-
U16 Inter Small School (Boys)	6,038	4,139
U15 Inter Association Trophy (Boys)	6,067	5,013
U15 Inter School (Boys)	6,882	3,814
U15 Inter School (Girls)	7,518	4,016
U15 Inter Open School (Boys)	9,408	3,944
U15 Inter School B Team (Boys)	6,086	-
U15 Inter Small School (Boys)	7,460	3,836
U14 Inter County (Boys)	23,279	13,247
U14 Inter County (Girls)	23,852	12,913
U14 Inter School (Boys)	6,832	3,871
U14 Inter School (Girls)	8,357	3,732
U14 Inter Open School (Boys)	7,335	3,755
U14 Inter School B Team (Boys)	7,412	3,915
U14 Inter Small School (Boys)	7,390	3,767
U13 Inter Association Trophy (Boys)	8,725	3,910
U13 Inter School (Boys)	7,439	3,732
U13 Inter School (Girls)	7,528	3,732
U13 Inter Open School (Boys)	3,287	-
U13 Inter School B Team (Boys)	7,273	3,760
U13 Inter Small School (Boys)	7,395	3,832
U12 Inter School (Boys)	7,581	3,804
U12 Inter School (Girls)	2,440	1,161
U12 Inter Open School (Boys)	3,411	-
U12 Inter School B Team (Boys)	7,241	3,740
U12 Inter Small School (Boys)	2,674	-
U12 5 A Side Indoor (Boys & Girls)	19,137	10,528
U11 Inter Association 7 a side (Boys)	9,261	7,005
U11 Inter Schools 7 a side (Boys)	6,553	6,044
U11 Inter Schools 7 a side (Girls)	6,594	6,044
U11 Inter Small School 7 a side (Mixed)	6,802	6,044
Management & Administration	16	103,677
	<u>538,561</u>	<u>291,387</u>

18. VALUE ADDED TAX	<u>30/06/17</u>	<u>31/12/15</u>
	£	£
Payments Made To HM Revenue During The Period	<u>64,285</u>	<u>42,953</u>

19. FESTIVALS OF FOOTBALL

	<u>30/06/17</u>		<u>31/12/15</u>	
<u>Income (including PFA Grant)</u>	£	£	£	£
Regional Festivals & Grants	13,219		-	
Isle Of Wight (U13 & U14)	-		53,420	
Jersey (U11)	-		1,000	
		13,219		54,420
<u>Expenditure</u>				
Girls Football Week Festivals	13,581		15,528	
Regional Festivals	12,219		859	
Regional Associate Grants	8,000		8,000	
Deaf Schools & Disability Festivals	4,259		3,824	
SAFIB Girls Cup (U14)	4,948		465	
Isle Of Wight (U13 & U14)	-		64,118	
Jersey (U11)	1,000		1,185	
		44,007		93,979
		(30,788)		(39,559)

20. FUNDRAISING & PUBLICITY

	<u>30/06/17</u>		<u>31/12/15</u>	
<u>Income</u>	£	£	£	£
British Heart Foundation	3,000		-	
Koolpak Commission	157		-	
		3,157		-
<u>Expenditure</u>				
Webcasting events	24,600		-	
Photographer	2,263		-	
Surveys	497		-	
County SFA & ESFA Banners	-		12,710	
Girls Event Funding	-		5,840	
PR items	5,452		341	
Advertising	-		600	
		32,812		19,491
		(29,655)		(19,491)

21. DEBTORS (DUE WITHIN ONE YEAR)

	<u>30/06/17</u>	<u>31/12/15</u>
	£	£
Trade debtors	45,950	7,315
Prepayments	5,215	7,006
HMRC (VAT)	7,434	-
	58,598	14,321

22. CREDITORS (DUE WITHIN ONE YEAR)

	<u>30/06/17</u>	<u>31/12/15</u>
	£	£
Trade creditors	16,427	31,011
Accruals	179,635	37,649
	196,062	68,660

<u>23. ADVANCED INCOME</u>	<u>30/06/17</u>	<u>31/12/15</u>
	<u>£</u>	<u>£</u>
Balance Bfd	449,055	249,908
Movement for year	(386,719)	199,147
	<hr/>	<hr/>
Balance cfd	<u>62,336</u>	<u>449,055</u>

<u>24. OPERATING LEASE COMMITMENTS</u>	<u>30/06/17</u>	<u>31/12/15</u>
	<u>£</u>	<u>£</u>
Due within 1 year	<hr/> -	<hr/> -
Due between 1 and 2 years	<hr/> -	<hr/> -
Due between 2 and 5 years	<hr/> 12,203	<hr/> -
Due over 5 years	<hr/> -	<hr/> 12,203

25. FIRST YEAR ADOPTION

These financial statements for the period ended 30 June 2017 are the first financial statements that comply with FRS 102. The date of transition is 1 January 2015.

The transition to FRS 102 has not resulted in any changes in accounting policies to those used previously and therefore has not impacted on reported results for the comparative year nor on operating funds.

26. HOME INTERNATIONAL MATCHES - DETAILS

U15 ENGLAND v REP OF IRELAND (Egerton Youth Club)

	<u>06/03/16</u>
	<u>£</u>
<u>Income</u>	
Gate Money & Programme Sales	115
	<hr/>
	115
<u>Expenditure</u>	
Accommodation	1,174
Ground Hire & Stewarding	400
Match Function & Refreshments	318
Printing of Programmes	14
Players & Team Travel	422
Council & Delegate Travel	264
Coach Transport costs	800
Presentation Items & Mascots	212
	<hr/>
	3,604
	<hr/>
Deficit	<u>(3,489)</u>

26. HOME INTERNATIONAL MATCHES - DETAILS (CONTINUED)

U18 ENGLAND v SCOTLAND (Fleetwood FC)

	<u>01/04/16</u>	
	£	£
<u>Income</u>		
Gate Money & Programme Sales	2,867	
VAT reclaimed on Loss	917	
	<hr/>	3,784
<u>Expenditure</u>		
Accommodation	3,242	
Ground Hire & Stewarding	1,802	
Match Function & Refreshments	1,840	
Printing of Programmes	233	
Ticket Commission	532	
Players & Team Travel	1,353	
Council & Delegate Travel	909	
Coach Transport costs	600	
Presentation Items & Mascots	141	
	<hr/>	10,652
Deficit	(6,868)
		<hr/> <hr/>

U18 ENGLAND v REP OF IRELAND (The New Saints FC)

	<u>08/04/16</u>	
	£	£
<u>Income</u>		
Gate Money & Programme Sales	1,041	
Programme Advertising / Sponsorship	1,075	
Hospitality Packages	2,248	
VAT reclaimed on Loss	1,118	
	<hr/>	5,482
<u>Expenditure</u>		
Accommodation	3,144	
Ground Hire & Stewarding	2,787	
Match Function & Refreshments	1,423	
Printing of Programmes	569	
Players & Team Travel	1,129	
Council & Delegate Travel	1,222	
Coach Transport costs	900	
Presentation Items & Mascots	112	
Staging Grant	1,216	
	<hr/>	12,502
Deficit	(7,020)
		<hr/> <hr/>

26. HOME INTERNATIONAL MATCHES - DETAILS (CONTINUED)

U18 ENGLAND v N IRELAND (Torquay united FC)

	<u>24/03/17</u>	
	£	£
<u>Income</u>		
Gate Money	3,017	
Sponsors & Programme Sales	341	
Hospitality	480	
VAT reclaimed on Loss	688	
	<hr/>	4,526
		<hr/>
<u>Expenditure</u>		
Accommodation	1,975	
Ground Hire & Stewarding	1,463	
Match Function & Refreshments	1,636	
Printing of Programmes	582	
Players & Team Travel	892	
Council, Staff & Delegate Travel	1,473	
Coach Transport costs	370	
Presentation Items	76	
	<hr/>	8,467
		<hr/>
Deficit	(3,941)
		<hr/> <hr/>

U18 ENGLAND v WALES (Bristol Rovers FC)

	<u>21/04/17</u>	
	£	£
<u>Income</u>		
Gate Money	2,352	
Car Park & Programme Sales	427	
Hospitality	2,435	
Mascot Packages	456	
VAT reclaimed on Loss	1,287	
	<hr/>	6,957
		<hr/>
<u>Expenditure</u>		
Accommodation	4,007	
Ground Hire & Stewarding	3,637	
Match Function & Refreshments	2,411	
Printing of Programmes	659	
Players & Team Travel	675	
Council, Staff & Delegate Travel	1,158	
Coach Transport costs	445	
Presentation Items & Mascots	342	
	<hr/>	13,334
		<hr/>
Deficit	(6,377)
		<hr/> <hr/>