

ENGLISH SCHOOLS FOOTBALL ASSOCIATION



FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30TH JUNE 2020

ENGLISH SCHOOLS FOOTBALL ASSOCIATION

FINANCIAL STATEMENTS

FOR THE 12 MONTHS

1ST JULY 2019 TO 30TH JUNE 2020

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FINANCIAL STATEMENTS - FOR THE YEAR ENDED 30 JUNE 2020

LEGAL AND ADMINISTRATIVE DETAILS

CHARITY NUMBER: 1173338

TRUSTEES: M. COYNE (CHAIRMAN)
D. WOOLLASTON
J. MARTIN
P RICKARD (deceased 19 May 2020)
P HARDING
M HIGNETT (appointed 1 July 2019)
O.AISTON (resigned 1 July 2019)

CHIEF EXECUTIVE: MISS. A. CHILTON

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

HONORARY AUDITORS: N. PONT
A. REED
T. POLLARD (resigned 20 July 2020)

BANKERS: CAF BANK LTD
25 KINGS HILL AVENUE
KINGS HILL
WEST MALLING
KENT ME19 4JQ

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

SOLICITORS: CREAM HR LTD
17 LICHFIELD BUSINESS VILLAGE
THE FRIARY
LICHFIELD
STAFFORDSHIRE
WS13 6QG

The trustees present their report with the financial statements of the charity for the period 1 July 2019 to 30 June 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

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 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- 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 operation.

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

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 Association had accommodated the national health & safety advice issued by the government in light of the Covid-19 pandemic, making arrangements for the Covid security of the HQ building & periodically instigating arrangements for the staff to safely work from home, based on ongoing risk assessments.

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 12 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

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. This assessment had taken account of the changes in income & expenditure as a result of the Covid-19 pandemic, & the short- & medium-term financial planning managed accordingly. The forecasts made in anticipation of such an eventuality took account of the Association's reserves, & its asset base, including the building, which would remain in the ESFA's possession. 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 2020/21 and beyond, the ESFA will continue to ensure that football is available to all schoolchildren and students.

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 whenever 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

.....
P. HARDING

.....
M. HIGNETT

Date: 13 October 2020

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

We have audited the financial statements of The English Schools Football Association (the "charity") for the year ended 30 June 2020 which comprise the statement of financial activities, the balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2020, and of its incoming resources and application of resources for the year 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs UK) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate;
- or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ENGLISH SCHOOLS FOOTBALL ASSOCIATION
(CONTINUED)

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 2, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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Lancaster Haskins Limited, Statutory Auditor
Granville House
2 Tettenhall Road
Wolverhampton
WV1 4SB

Date: 13 October 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<u>INCOME & ENDOWMENTS FROM</u>					
<u>Other Trading Activities</u>					
Sponsorship	8	350,500	-	350,500	301,000
Premier League Grant		-	-	-	60,000
Partnerships	9	9,155	-	9,155	5,911
Donations & Royalties		333	-	333	-
Handbooks & Publications	13	4,042	-	4,042	5,136
<u>Investment Income</u>	11	1,099	-	1,099	3,034
<u>Charitable Activities</u>					
FA Income	10	-	556,194	556,194	619,333
Affiliation Fees		30,000	-	30,000	29,840
Disciplinary Charges		5,435	-	5,435	4,590
National Competition Entry Fees		130,581	-	130,581	117,920
National Competition Match Income		-	-	-	1,878
International Matches	15	7,090	-	7,090	25,437
Festivals Of Football	16	-	-	-	2,000
Premier League Primary Initiative		-	6,305	6,305	170,000
Total		538,235	562,499	1,100,734	1,346,079
<u>EXPENDITURE ON</u>					
<u>Raising Funds</u>					
Merchandising Activities	12	-	-	-	1,803
Fundraising & Publicity	17	9,950	4,482	14,432	23,622
<u>Charitable Activities</u>					
International Matches	15	46,603	-	46,603	65,244
Council and AGM	18	24,290	-	24,290	34,194
Management & Administration	18	169,315	180,101	349,416	314,403
National Competitions	19	183,937	90,114	274,051	278,757
Festivals Of Football	16	1,906	450	2,356	16,404
Premier League Primary Initiative		-	-	-	189,036
FA Revenue Expenditure	14	-	271,378	271,378	339,068
Total		436,001	546,525	982,526	1,262,531
<u>Gains/ (Losses) On Investment Assets:</u>					
Realised		-	-	-	-
Unrealised		(429)	-	(429)	7,725
<u>NET INCOME/(EXPENDITURE)</u>		101,805	15,974	117,779	91,273
Transfer Between Funds		15,974	(15,974)	-	-
<u>Net Movement in Funds</u>		117,779	-	117,779	91,273
Net Movement In Funds:	7	117,779	-	117,779	91,273
Total Funds Brought Forward		1,656,804	-	1,656,804	1,565,531
TOTAL FUNDS CARRIED FORWARD		1,774,583	-	1,774,583	1,656,804

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

BALANCE SHEET - AS AT 30 JUNE 2020

	<u>Note</u>	<u>30/06/20</u>		<u>30/06/19</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>FIXED ASSETS</u>					
Tangible Fixed Assets	4		574,839		590,935
Investments	5		154,707		155,136
<u>CURRENT ASSETS</u>					
Stock			15,044		15,044
Debtors	21		183,284		140,659
Deferred Expenditure			67,631		26,499
Cash At Bank	6		1,116,499		892,089
			<u>1,382,458</u>		<u>1,074,291</u>
<u>CREDITORS: Amounts Falling Due Within One Year</u>					
Sundry Creditors & Accruals	22		285,972		147,419
Advance Income	23		51,449		16,139
			<u>337,421</u>		<u>163,558</u>
<u>NET CURRENT ASSETS</u>			<u>1,045,037</u>		<u>910,733</u>
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>			1,774,583		1,656,804
<u>CREDITORS: Amounts Falling Due After More Than One Year</u>					
			-		-
<u>TOTAL ASSETS</u>			<u>1,774,583</u>		<u>1,656,804</u>
<u>FUNDS AND RESERVES</u>					
Unrestricted Funds	7		1,774,583		1,656,804
Restricted Funds	7		-		-
			<u>1,774,583</u>		<u>1,656,804</u>

The financial statements were approved and authorised for issue by the Board on
Signed on behalf of the board of trustees

.....
M. COYNE

13 October 2020
Date

The notes on pages 7 to 15 form part of these financial statements.

Charity Commission Number: 1173338

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2020

	<u>Note</u>	<u>30/06/20</u> £	<u>30/06/19</u> £
Cash flows from operating activities:			
Cash generated from operations	1	227,620	(19,861)
Tax paid		-	-
		<hr/>	<hr/>
Net cash provided by (used in) operating activities		227,620	(19,861)
		<hr/>	<hr/>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(3,210)	(7,319)
Purchase of fixed asset investments		-	-
		<hr/>	<hr/>
Net cash provided by (used in) investing activities		(3,210)	(7,319)
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		224,410	(27,180)
Cash and cash equivalents at the beginning of the reporting period		892,089	919,270
		<hr/>	<hr/>
Cash and cash equivalents at the end of the reporting period		1,116,499	892,090
		<hr/>	<hr/>

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 20201. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	<u>30/06/20</u> £	<u>30/06/19</u> £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	117,779	91,273
Adjustments for:		
Fair value decrease in listed investments	429	(7,725)
Depreciation	19,306	19,525
No change in stocks	0	1,796
Increase in debtors	(83,757)	(89,488)
Increase in creditors	173,863	(35,242)
	<hr/>	<hr/>
Net cash provided by (used in) operating activities	227,620	(19,861)
	<hr/> <hr/>	<hr/> <hr/>

1. ACCOUNTING POLICIES

(a) Basis Of Preparation

The English Schools' Football Association is a charitable incorporated organisation (CIO) registered in England. 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 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) Income Recognition

Sponsorship income is recognised in the financial statements as the relevant competition expenditure falls due. All other incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

(e) Grants

Income from grants are recognised at fair value 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 2020, 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.

(m) Financial Instruments

Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit and loss.

(n) Significant judgements and estimates

Management is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

(o) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resource.

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 10, note 10.

No remuneration or other benefits were paid to any of the ESFA Trustees.

The ESFA paid in total £84,227 to Key Management Personnel.

No individual staff member was paid £60,000 or more in the financial year.

3. CONTROL RELATIONSHIPS

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

4. FIXED ASSETS

	<u>Computer & Office Equipment</u>	<u>Leasehold Property</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>
<u>Cost</u>			
As at 1 July 2019	33,628	780,018	813,646
Additions	3,210	-	3,210
Disposals	(2,973)	-	(2,973)
	<u>33,865</u>	<u>780,018</u>	<u>813,883</u>
<u>Depreciation</u>			
As at 1 July 2019	27,711	195,000	222,711
Charge For The period	3,706	15,600	19,306
Adjustment On Disposals	(2,973)	-	(2,973)
	<u>28,444</u>	<u>210,600</u>	<u>239,044</u>
<u>Net Book Values</u>			
As at 30 June 2020	<u>5,421</u>	<u>569,418</u>	<u>574,839</u>
As at 30 June 2019	<u>5,917</u>	<u>585,018</u>	<u>590,935</u>

5. <u>FIXED ASSET INVESTMENTS</u>	<u>30/06/20</u>	<u>30/06/19</u>
	£	£
Quoted Unit Trust Investments		
Market Value As at 1 July 2019	155,136	147,411
Additions/(Disposals)	-	-
Net Realised Investment Gain (Loss)	-	-
Net Unrealised Investment Gains (Loss)	(429)	7,725
	<hr/>	<hr/>
As at 30 June 2020	<u>154,707</u>	<u>155,136</u>

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

6. <u>CASH AT BANK</u>	<u>30/06/20</u>	<u>30/06/19</u>
	£	£
High Interest Accounts	751,876	536,992
Current Accounts	363,864	353,730
Cash In Hand	759	1,367
	<hr/>	<hr/>
	<u>1,116,499</u>	<u>892,089</u>

7. <u>FUNDS</u>	<u>30/06/20</u>		<u>30/06/19</u>	
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Restricted</u>
	£	£	£	£
As at 1 July 2019	1,656,804	-	1,565,531	-
Surplus/(Deficit) For The Period	117,779	-	91,273	-
	<hr/>	<hr/>	<hr/>	<hr/>
As at 30 June 20	<u>1,774,583</u>	-	<u>1,656,804</u>	-

8. <u>SPONSORSHIP</u>	<u>30/06/20</u>	<u>30/06/19</u>
	£	£
Sony PlayStation, Premier League, Danone, Trophy Monster, Mark Harrod and Pendle		301,000
Sony PlayStation, Premier League, Danone, Running Imp, Utilita, Mark Harrod and Pendle	350,500	
	<hr/>	<hr/>
	<u>350,500</u>	<u>301,000</u>

9. <u>PARTNERSHIPS</u>	<u>30/06/20</u>		<u>30/06/19</u>	
	£	£	£	£
<u>Income</u>				
UK Sepsis	-		2,000	
UCFB	9,532		6,662	
	<hr/>		<hr/>	
		9,532		8,662
<u>Expenditure</u>				
UCFB Distribution Costs	377		2,751	
	<hr/>		<hr/>	
		377		2,751
	<hr/>		<hr/>	
		<u>9,155</u>		<u>5,911</u>

10. <u>FA INCOME</u>	<u>30/06/20</u>		<u>30/06/19</u>	
	£		£	
Workforce	251,434		251,434	
Revenue	302,560		345,799	
Futsal	2,200		22,100	
	<u>556,194</u>		<u>619,333</u>	

11. <u>INVESTMENT INCOME</u>	<u>30/06/20</u>		<u>30/06/19</u>	
	£		£	
Interest And Dividends	<u>1,099</u>		<u>3,034</u>	

12. <u>MERCHANDISING ACTIVITIES</u>	<u>30/06/20</u>		<u>30/06/19</u>	
	£		£	
Sales	-		46	
Opening Stock	15,045		16,840	
Purchases	-		1,867	
Used for Presentation	-		(1,813)	
	<u>15,045</u>		<u>16,894</u>	
<u>Less:</u> Closing Stock	(15,045)		(15,045)	
	-		1,849	
	-		(1,803)	

Last year's loss related to obsolete stock of £1,814 being written off at the year end

13. <u>HANDBOOKS AND OTHER PUBLICATIONS</u>	<u>30/06/20</u>		<u>30/06/19</u>	
	£		£	
<u>Income</u>				
Handbooks and Wallplanners	11,558		11,483	
Other Publications	-		18	
	<u>11,558</u>		<u>11,501</u>	
<u>Expenditure</u>				
Handbooks and Wallplanners	7,516		6,365	
	<u>7,516</u>		<u>6,365</u>	
	<u>4,042</u>		<u>5,136</u>	

14. <u>FA REVENUE EXPENDITURE</u>	<u>30/06/20</u>		<u>30/06/19</u>	
	£		£	
Association Grants	120,650		118,650	
County Administrators (including Management & Administration)	133,000		154,666	
Development Activities	17,655		47,230	
Futsal Activities	-		16,100	
Disability Festivals	-		827	
Reward & Recognition	-		90	
Admin Events, Working Groups & Bursary	73		1,505	
	<u>271,378</u>		<u>339,068</u>	

<u>15. INTERNATIONAL MATCHES</u>	<u>30/06/20</u>		<u>30/06/19</u>	
(Including support from InspireSport)	£	£	£	£
<u>Income</u>				
Home International Receipts & Other Income	1,415		12,865	
Player Sponsorship	5,207		5,234	
UCFB (Friendly Matches)	468		3,338	
PFA Grant (Primary Festivals)	-		4,000	
		7,090		25,437
<u>Expenditure</u>				
*U18 (Boys) Home Internationals	8,554		15,519	
U18 (Boys) Away Internationals	128		19,429	
U18 (Boys) Groups Coaching (Home & Away)	7,170		9,927	
U18 (Boys) Interviews, Uniforms & Kit	2,048		1,295	
* U15 (Girls) Home Internationals	7,640		-	
U15 (Girls) Away Internationals	6,598		10,601	
U15 (Girls) Group Coaching (Home & Away)	7,307		7,116	
U15 (Girls) Interviews, Uniforms & Kit	830		510	
SAFIB	688		847	
Utilita Media & Other Expenditure	4,040		-	
Management & Administration 18	1,600		-	
		46,603		65,244
* Includes Cap Presentation Events		(39,512)		(39,807)
		(39,512)		(39,807)
<u>16. FESTIVALS OF FOOTBALL</u>	<u>30/06/20</u>		<u>30/06/19</u>	
	£	£	£	£
<u>Income</u>				
PFA Grant	-		2,000	
		-		2,000
<u>Expenditure</u>				
Regional Festivals & Associate Grants	-		13,637	
Muslim Schools Festival	450		350	
Deaf Schools & Disability Festivals	1,730		1,712	
SAFIB Boys & Girls Cups (U14)	176		227	
Jersey (U11)	-		478	
		2,356		16,404
		(2,356)		(14,404)
		(2,356)		(14,404)
<u>17. FUNDRAISING & PUBLICITY</u>	<u>30/06/20</u>		<u>30/06/19</u>	
	£	£	£	£
<u>Income</u>				
Panini UK	9,000		-	
Grief Encounter	3,000		-	
		12,000		-
<u>Expenditure</u>				
Webcasting events	14,000		11,600	
Photographer	3,915		1,755	
Schools Football Week	820		-	
Grif Encounter Distribution Costs	165		-	
PR items & Surveys	2,655		3,684	
Management & Administration 18	4,877		6,583	
		26,432		23,622
		(14,432)		(23,622)
		(14,432)		(23,622)

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) 30 JUNE 2020

18. MANAGEMENT AND ADMINISTRATION

Administration And Headquarters

	<u>30/06/20</u>	<u>30/06/19</u>
	£	£
Salaries, National Insurance And Pension	392,466	397,053
Heat & Light	6,624	6,796
Telephone And Postage	4,384	5,405
Printing And Stationery	1,812	2,863
Staff Recruitment And Training	3,003	3,487
Professional Services	9,081	6,278
Secretarial And Travel	16,515	49,466
Sundry (includes disallowed VAT)	12,061	10,579
Website & Computer Fees	3,873	3,316
Repairs & Maintenance	9,110	8,182
Depreciation	19,306	19,525
Lease Of Equipment	4,876	16,716
Insurance (Nett of FA funding)	4,171	5,172
Bank Charges	293	410
Rental Income	(7,950)	(7,700)
Subsidiary set up costs	540	-
	<u>480,165</u>	<u>527,548</u>

Auditor's emoluments

Included in professional services	<u>4,500</u>	<u>4,500</u>
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Allocated as follows

Charitable Activities		349,415	314,403
County Administrators	14	12,333	14,666
Fundraising & Publicity	17	4,877	6,583
Premier League Primary Initiative		-	79,036
National Competitions	19	111,940	112,860
International Matches	15	1,600	-
		<u>480,165</u>	<u>527,548</u>

Council And Annual General Meeting

	<u>30/06/20</u>	<u>30/06/19</u>
	£	£
Meetings	12,870	19,257
County, Association, Area/ Matches & Meetings	1,719	3,984
Telephone, Stationery, Postage & Allowances	2,388	2,803
Long Service Awards	512	814
Professional Services	-	513
Annual General Meeting	6,801	6,823
	<u>24,290</u>	<u>34,194</u>

Average Number Of Employees

	<u>30/06/20</u>	<u>30/06/19</u>
Office And Secretarial	12	12
County Administrators	<u>5</u>	<u>5</u>

Analysis of employees' remuneration

Gross remuneration	350,051	337,653
Employer's NIC	32,165	28,411
Employer's pension contributions	26,858	25,495
HMRC Furlough Scheme	(16,608)	-
Redundancy payments	-	5,494
	<u>392,466</u>	<u>397,053</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 £26,858 (2019: £25,495). There were 11 members of staff in the scheme.

At 30 June 2020, there were no accrued contributions (2019: £0)

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) 30 JUNE 2020

19. NATIONAL COMPETITIONS	30/06/20	30/06/19
	£	£
U18 Colleges (Boys & Girls)	-	5,515
U18 Superleague (Boys)	3,750	-
U18 Superleague (Girls)	3,727	-
U18 Inter School (Boys)	2,610	2,467
U18 Inter School (Girls)	2,585	2,707
U18 Inter Elite School (Boys)	-	1,952
U18 Inter School B Team (Boys)	447	2,559
U18 Inter County (Boys)	7,240	7,520
U16 Inter County (Boys)	5,097	6,700
U16 Inter County (Girls)	6,743	6,567
U16 Inter School (Boys)	545	2,498
U16 Inter School (Girls)	2,672	2,542
U16 Inter Elite School (Boys)	2,710	2,502
U16 Inter School B Team (Boys)	578	-
U16 Inter Small School (Boys)	2,599	2,452
U15 Inter Association Trophy (Boys)	6,787	4,563
U15 Inter School (Boys)	4,116	3,962
U15 Inter School (Girls)	4,136	3,827
U15 Inter Elite School (Boys)	4,106	3,925
U15 Inter School B Team (Boys)	4,140	3,812
U15 Inter Small School (Boys)	4,129	3,871
U14 Inter County (Boys)	6,072	5,025
U14 Inter County (Girls)	7,029	5,995
U14 Inter School (Boys)	4,141	3,572
U14 Inter School (Girls)	4,144	3,519
U14 Inter Elite School (Boys)	4,106	3,840
U14 Inter School B Team (Boys)	4,111	3,824
U14 Inter Small School (Boys)	4,150	3,823
U13 Inter Association Trophy (Boys)	7,545	6,533
U13 Inter School (Boys)	4,135	3,965
U13 Inter School (Girls)	4,036	3,800
U13 Inter Elite School (Boys)	4,212	3,862
U13 Inter School B Team (Boys)	4,106	3,878
U13 Inter Small School (Boys)	4,106	3,841
U12 Inter School (Boys)	4,075	3,372
U12 Inter School (Girls)	894	1,852
U12 Inter Elite School (Boys)	4,122	3,835
U12 Inter School B Team (Boys)	4,106	3,354
U12 Inter Small School (Boys)	4,178	3,853
U12 5 A Side Indoor (Boys & Girls)	8,495	8,468
U11 Inter Association (Boys)	1,302	5,312
U11 Inter School (Boys)	1,302	3,748
U11 Inter School (Girls)	1,302	3,163
U11 Inter Small School (Mixed)	1,725	3,523
U11 Danone Nations World Cup Finals	-	-
Management & Administration	18	112,860
	<u>274,051</u>	<u>278,758</u>
	<u><u>274,051</u></u>	<u><u>278,758</u></u>
20. VALUE ADDED TAX	30/06/20	30/06/19
	£	£
Payments Made To HM Revenue & Customs During the Period	46,453	31,686
	<u>46,453</u>	<u>31,686</u>
	<u><u>46,453</u></u>	<u><u>31,686</u></u>

<u>21. DEBTORS (DUE WITHIN ONE YEAR)</u>	<u>30/06/20</u>	<u>30/06/19</u>
	£	£
Trade debtors	180,624	112,822
Prepayments	2,322	2,550
HMRC (VAT)	338	25,286
	<u>183,284</u>	<u>140,658</u>
	<u><u>183,284</u></u>	<u><u>140,658</u></u>
<u>22. CREDITORS (DUE WITHIN ONE YEAR)</u>	<u>30/06/20</u>	<u>30/06/18</u>
	£	£
Trade creditors	35,913	21,278
Accruals	250,058	126,142
	<u>285,971</u>	<u>147,420</u>
	<u><u>285,971</u></u>	<u><u>147,420</u></u>
<u>23. ADVANCED INCOME</u>	<u>30/06/20</u>	<u>30/06/19</u>
	£	£
Balance Bfd	16,139	63,466
Movement for year	35,310	(47,327)
	<u>51,449</u>	<u>16,139</u>
	<u><u>51,449</u></u>	<u><u>16,139</u></u>
<u>24. OPERATING LEASE COMMITMENTS</u>	<u>30/06/20</u>	<u>30/06/19</u>
	£	£
Due within 1 year	<u>-</u>	<u>-</u>
Due between 1 and 2 years	<u>-</u>	<u>-</u>
Due between 2 and 5 years	<u>5,868</u>	<u>6,074</u>
Due over 5 years	<u>-</u>	<u>-</u>

25. HOME INTERNATIONAL MATCHES - DETAILS

U18 ENGLAND v AUSTRALIA (Stafford Town FC)

	<u>25/01/20</u>
	£
<u>Income</u>	
Gate Money & Programme Sales	915
Australia funding	500
	<u>1,415</u>
<u>Expenditure</u>	
Ground Hire & Stewarding	250
Match Programme & Refreshments	813
Management Team & Council Travel	825
Staging Association Grant	300
	<u>2,188</u>
Loss	<u>(773)</u>