

Charity Number: 100846

Don Boscós Football Club

Accounts

for the year ended 31 August 2023

Don Boscos Football Club

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Don Boscos Football Club

Information

Charity Name	Don Boscos Football Club
Charity Number	100846
Trustees	Martin Crumley Jock Dunne John Mc Daid Julie Duffy David Ferguson
Business address	34 Slievemore Pk Galliagh Derry BT48 8NJ
Accountants	McGroarty McCafferty & Company Ltd Accountants & Tax Consultants 2 Carlisle Terrace Derry BT48 6JX
Bankers	Bank Of Ireland 15 Strand Rd Derry BT48 7BT

Don Boscos Football Club
Report of The Management Committee

The Management Committee present their report and the financial statements for the year ended 31 August 2023.

Principal activity

To promote the role of junior football in the community and to prove that football can have a positive influence on the health and wellbeing of the young people in our city. Our players train from the age 4 up to the 16+.

Management Committee

The members of the charity for the purposes of charity law and throughout this report are collectively referred to as the members. The members serving during the year and since the year end were as follows:

Martin Crumley
Jock Dunne
John Mc Daid
Julie Duffy
David Ferguson

Risk Management

The members have assessed the major risks to which the association is exposed, in particular those related to the operations and finances of the association, and are satisfied that systems are in place to mitigate the exposure to the major risks.

Financial review

The financial performance is summarised in the enclosed accounts.

Members Responsibilities In Relation To The Financial Statements

The members are responsible for preparing the Committee's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the members 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 members are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (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 business.

Don Boscos Football Club
Report of The Management Committee

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The members 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 (Northern Ireland) 2008, the Charities Regulations (Northern Ireland) 2015 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.

By Order of the Management Committee:

Signed by: Martin Cumley
Committee member

Signed by: Julie Duffy
Committee member

Date: 14 June 2024

Don Boscos Football Club

Independent Examiner's report to the charity committee members of Don Boscos Football Club

We report on the accounts of the charity for the year ended 31 August 2023, which are set out on pages 5 - 9.

Respective responsibilities of charity committee members and examiner

As the charity's members you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is our responsibility to:

- examine the accounts under Section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Commission under Section 65(9) (b) of the Charities Act;
- state whether particular matters have come to our attention.

Basis of Independent examiner's report

We have examined your charity accounts as required under Section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65 (9)(b) of the Charities Act.

Our examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included considerations of any unusual items or disclosures in the accounts, and seeking explanation from you as charity members concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act.
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent Examiner's Statement

We have completed our examination and have no concerns in respect of the matters 1 - 4 listed above and, in connection with the following Directions of the Charity Commission Northern Ireland; we have found no matters that require drawing to your attention.

McGroarty McCafferty & Company Ltd
Accountants and Tax Consultants
2 Carlisle Terrace
Derry
N Ireland
BT48 6JX

Date: 14 June 2024

Don Boscos Football Club

Statement of Financial Activities for the year ended 31 August 2023

		Unrestricted Funds £	Restricted Funds £	2023 £
Income and Expenditure				
Incoming Resources				
Income & Donations		84,954	-	84,954
Total Incoming Resources	5.	<u>84,954</u>	<u>-</u>	<u>84,954</u>
Resources Expended				
Management & Administration		84,377	-	84,377
Total Resources Expended	6.	<u>84,377</u>	<u>-</u>	<u>84,377</u>
Net Incoming / (Outgoing) Resources		577	-	577
Balances brought forward 1 September 2022		<u>44,310</u>	<u>-</u>	<u>44,310</u>
Transfer between funds		-	-	-
Balances carried forward 31 August 2023	9.	<u>44,887</u>	<u>-</u>	<u>44,887</u>

The above amounts relate to continuing operations of the association.

The association has no recognised gains and losses other than those included in the results above and therefore no separate statement of total recognised gains and losses has been presented. There is no difference between the net incoming resources for the year stated above and their historical cost equivalents.

Don Boscos Football Club

Balance sheet as at 31 August 2023

	Notes	2023 £	£
Current assets			
Cash at bank and in hand		45,187	
Current liabilities			
Accruals	8.	300	
Net current assets			44,887
Total assets less current liabilities			44,887
Funds			
Unrestricted			44,887
	9.		44,887

We approve these accounts and confirm that we have made available all relevant records and information for the preparation.

Julie Duffy
Member

Martin Crowley
Member

Date: 14th June 2024

Date: 14th June 2024

Don Boscos Football Club
Notes to the accounts
for the year ended 31 August 2023

1. Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

1.1. Accounting convention

The accounts are prepared under the historical cost convention modified when necessary, and in compliance with the Charities SORP (FRS 102).

2. Income

(i) Grants

Grants represents all amounts received and receivable during the year.

Capital grants are released to the Statement of Financial Activities in the year in which they are received in line with the Charities SORP (FRS 102).

Revenue grants are credited to the Statement of Financial Activities in the year they are received.

(ii) Donations & administration income.

This comprises amounts received during the year.

3. Expenditure

(i) Direct Charitable Expenditure

This represents all expenditure directly attributable to charitable causes.

(ii) Management & Administration

This includes all other expenditure not directly allocated above and a portion of the overhead costs attributable to management and administration.

4. Capital Grants

In line with SORP the capital grant reserve in accounts has been taken straight to incoming resources in the statement of financial activities.

Don Boscós Football Club
Notes to the accounts
for the year ended 31 August 2023

5. Income

	2023 £
<u>Unrestricted Income</u>	
Income	84,954
Total Income	<u>84,954</u>

(i) Restricted Funds

Funds received which are earmarked by the Funder for specific purposes. Such purposes are within the overall aims of the organisation.

(ii) Unrestricted Funds

Funds which are expendable at the discretion of the association in furtherance of the aims of the charity. In addition funds may be held in order to finance capital investment and working capital.

6. Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Management & Administration			
Staff training	1,260	-	1,260
Programmes costs	1,719	-	1,719
Pitch hire	42,535	-	42,535
Accountancy Fees	600	-	600
Motor	1,086	-	1,086
Travel & Subsistence	34,468		34,468
Insurance	1,019	-	1,019
Computer & Website costs	462	-	462
Sundries	899		899
Bank Fees & Interest	329	-	329
Depreciation on equipment	-	-	-
	<u>84,377</u>	<u>-</u>	<u>84,377</u>
Total Resources Expended	<u>84,377</u>	<u>-</u>	<u>84,377</u>

7. Taxation

Don Boscós Football Club is exempt from tax as it has charitable status.

Don Boscos Football Club
Notes to the accounts
for the year ended 31 August 2023

8. Creditors

	2023 £
Accruals	300
	<u>300</u>

9. Movements in Funds

	At 1 September 2022 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 August 2023 £
Restricted funds:					
Restricted funds	-	-	-	-	-
Total restricted funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unrestricted funds:					
General funds	44,310	84,954	(84,377)	-	44,887
Total unrestricted funds	<u>44,310</u>	<u>84,954</u>	<u>(84,377)</u>	<u>-</u>	<u>44,887</u>
	<u>44,310</u>	<u>84,954</u>	<u>(84,377)</u>	<u>-</u>	<u>44,887</u>

Purposes of Restricted Funds

Restricted grants awarded to the charity is provided to cover the core objects as explained in the members report.