IRFU Charitable Trust (Northern Ireland)

Northern Ireland · Charity number 102165

Details

Status	Received
Registered	2015-04-28
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Macaulay & Ritchie Cathedral Chambers 11 Talbot Street Belfast County Antrim Bt1 2ld BT1 2LD
Phone	02890329696
Email	linda.black@irfu.ie
Website	http://www.irishrugby.ie/irfu/charitable

Activities

Purposes: The primary objects for which the Charity is established are: a) To provide financial and other assistance to persons injured while participating directly or indirectly in Rugby Football or any other sport. b) To relieve persons in necessitous circumstances or suffering from sickness through the provision of grants, goods or services. c) To advance the education of the public in the sport of Rugby Football.

What the charity does: The advancement of health or the saving of lives,The advancement of amateur sport,The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Accommodation/housing,Advice/advocacy/information,Counselling/support,Disability,Grant making,Medical/health/sickness,Sport/recreation,Volunteer development,Welfare/benevolent

Who the charity helps: Carers,Men,Mental health,Parents,Physical disabilities,Sensory disabilities,Women,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£4,278	£926	£0	0

Trustees

Name	Role	Appointed
Mr Don Crowley		
Mr Ian Mcilrath		
Mr John Callaghan		
Mr John Hussey		
Mr Roly Meates		
Mr Ronnie Dawson		
Mr Trevor Ringland Mbe		

Accounts

IRFU Charitable Trust (Northern Ireland)

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 April 2025

		2025			2024
	Note	Unrestricted funds £	Restricted funds £	**Total funds £**	Total funds £
Income and endowments					
Donations and legacies	**5**	–	3,422	**3,422**	3,592
Investment income	**6**	--	-	**-**	-
Other income	**7**	–	856	**856**	1,458
Total income		–	4,278	**4,278**	5,050
Expenditure					
Expenditure on charitable activities	**7,8**	–	926	**926**	926
Total expenditure		–	926	**926**	926
Net income/(expenditure) and net movement in funds		–	3,352	**3,352**	4,124
Reconciliation of funds					
Total funds brought forward		1,327	31,619	**32,946**	28,822
Total funds carried forward		1,327	34,971	**36,298**	32,946

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 11 form part of these financial statements.

IRFU Charitable Trust (Northern Ireland)

Company Limited by Guarantee

Statement of Financial Position

30 April 2025

	Note	2024 £	£	2023 £
Current assets				
Debtors	12	7,870		4,501
Cash at bank and in hand		30,230		29,345
		38,100		33,846
Creditors: amounts falling due within one year	13	1,802		900
Net current assets			36,298	32,946
Total assets less current liabilities			36,298	32,946
Net assets			36,298	32,946
Funds of the charity				
Restricted funds			34,971	31,619
Unrestricted funds			1,327	1,327
Total charity funds	14		36,298	32,946

For the year ending 30 April 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 31 December 2023, and are signed on behalf of the board by:

Mr T M Ringland
Director

The notes on pages 6 to 11 form part of these financial statements.

IRFU Charitable Trust (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 30 April 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in N,Ireland and a registered charity in Northern Ireland. The address of the registered office is C/O Ulster Branch IRFU, 85 Ravenhill Park, BELFAST, BT6 0DG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

No significant estimates or judgements have had to be made in the compilation of the financial statements.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the directors for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

6. Investment income

	Restricted Funds	**Total 2025**	**Funds** Restricted Funds	TotaL 2024
	£	£	£	£
Bank interest receivable	–	–	-	-
	====	====	====	====

7. Other income

	Restricted Funds	**Total Funds 2025**	Restricted Funds	Total Funds 2024
	£	**£**	£	£
Gift Aid	856	**856**	-	1,458

8. Expenditure on charitable activities by fund type

	Restricted Funds	**Total Funds 2025**	Restricted Funds	Total Funds 2024
	£	**£**	£	£
Player support	-	-	-	-
Support costs	926	**926**	926	926
	926	**926**	926	926

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2025**	Total fund 2024
	£	£	**£**	£
Player support	-	–	-	-
Governance costs	926	926	**926**	926
	926	926	**926**	926

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
	Nil	Nil

The average head count of employees during the year was 1 (2022: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff	**1**	1

There were no persons employed by the charity during the year.

No employee received employee benefits of more than £60,000 during the year (2025: Nil).

11. Trustee remuneration and expenses

The Trustees of the charity received no remuneration during the year.

12. Debtors

	2024	2023
	£	£
Other debtors	**7.870**	4,501

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	**1,802**	900

14. Analysis of charitable funds

Unrestricted funds

	At 1 May 2024	Income	Expenditure	**At 30 April 2025**
	£	£	£	**£**
Unrestricted Fund - General funds	1,327	–	–	**1,327**

	At 1 May 2023	Income	Expenditure	At 30 April 2024
	£	£	£	£
Unrestricted Fund - General funds	1,327	–	–	1,327

Restricted funds

	At 1 May 2024	Income	Expenditure	**At 30 April 2025**
	£	£	£	**£**
Restricted Fund - Player Support fund	31,619	4,278	(926)	**34,971**

	At 1 May 2023	Income	Expenditure	At 30 April 2024
	£	£	£	£
Restricted Fund - Player Support fund	27,495	5,050	(926)	31,619

15. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**
	£	£	**£**
Current assets	1,327	36,773	**38,100**
Creditors less than 1 year	–	(1,802)	**(1,802)**
Net assets	1,327	34,971	**36,298**

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Current assets	1,327	32,519	33,8462
Creditors less than 1 year	–	(900)	(900)
Net assets	1,327	31,619	32,946

16. Financial instruments

No transactions occurred requiring disclosure under the financial instruments regulations.

17. Related parties

The company is owed £7,014 from the Irish Rugby Union Charitable Trust (2024: £3,592), its Counterpart in the Republic of Ireland.

Accounts

IRFU Charitable Trust (Northern Ireland)

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 April 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments					
Donations and legacies	**5**	–	3,592	**3,592**	17,000
Investment income	**6**	–	-	**-**	1
Other income	**7**	–	1,458	**1,458**	-
Total income		–	5,050	**5,050**	17,001
Expenditure					
Expenditure on charitable activities	**7,8**	–	926	**926**	926
Total expenditure		–	926	**926**	926
Net income/(expenditure) and net movement in funds		–	4,124	**4,124**	16,075
Reconciliation of funds					
Total funds brought forward		1,327	27,495	**28,822**	12,747
Total funds carried forward		1,327	31,619	**32,946**	28,822

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 11 form part of these financial statements.

IRFU Charitable Trust (Northern Ireland)

Company Limited by Guarantee

Statement of Financial Position

30 April 2024

	Note	2024 £	£	2023 £
Current assets				
Debtors	12	4,501		7,619
Cash at bank and in hand		29,345		22,103
		33,846		29,722
Creditors: amounts falling due within one year	13	900		900
Net current assets			32,946	28,822
Total assets less current liabilities			32,946	28,822
Net assets			32,946	28,822
Funds of the charity				
Restricted funds			31,619	17,402
Unrestricted funds			1,327	11,420
Total charity funds	14		32,946	28,822

For the year ending 30 April 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 31 December 2023, and are signed on behalf of the board by:

Mr T M Ringland
Director

The notes on pages 6 to 11 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in N,Ireland and a registered charity in Northern Ireland. The address of the registered office is C/O Ulster Branch IRFU, 85 Ravenhill Park, BELFAST, BT6 0DG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

No significant estimates or judgements have had to be made in the compilation of the financial statements.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the directors for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The I.R.F.U Charitable Trust (Northern Ireland) is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Restricted Funds £	**Total Funds 2024 £**	Restricted Funds £	Total Funds 2023 £
Donations				
Donations	3,592	**3,592**	17,000	17,000

6. Investment income

	Restricted Funds	**Total 2024**	**Funds** Restricted Funds	TotaL 2023
	£	**£**	£	£
Bank interest receivable	–	–	1	1
	====	====	====	====

7. Other income

	Restricted Funds	**Total Funds 2024**	Restricted Funds	Total Funds 2023
	£	**£**	£	£
Gift Aid	1,458	**1,458**	-	-

8. Expenditure on charitable activities by fund type

	Restricted Funds	**Total Funds 2024**	Restricted Funds	Total Funds 2023
	£	**£**	£	£
Player support	-	**-**	-	-
Support costs	926	**926**	926	926
	926	**926**	926	926

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2024**	Total fund 2023
	£	£	**£**	£
Player support	-	–	**-**	-
Governance costs	926	926	**926**	926
	926	926	**926**	926

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
	Nil	Nil

The average head count of employees during the year was 1 (2022: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	**1**	1

There were no persons employed by the charity during the year.

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

11. Trustee remuneration and expenses

The Trustees of the charity received no remuneration during the year.

12. Debtors

	2024	2023
	£	£
Other debtors	**4,501**	7.619

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	**900**	900

14. Analysis of charitable funds

Unrestricted funds

	At 1 May 2023	Income	Expenditure	**At 30 April 2024**
	£	£	£	**£**
Unrestricted Fund - General funds	1,327	–	–	**1,327**

	At 1 May 2022	Income	Expenditure	At 30 April 2023
	£	£	£	£
Unrestricted Fund - General funds	1,327	–	–	1,327

IRFU Charitable Trust (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

Restricted funds

	At 1 May 2023	Income	Expenditure	**At 30 April 2024**
	£	£	£	**£**
Restricted Fund - Player Support fund	27,495	5,050	(926)	**31,619**

	At 1 May 2022	Income	Expenditure	At 30 April 2023
	£	£	£	£
Restricted Fund - Player Support fund	11,420	17,001	(926)	27,495

15. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2024**
	£	£	**£**
Current assets	1,327	32,519	**33,8846**
Creditors less than 1 year	–	(900)	**(900)**
Net assets	1,327	31,619	**32,946**

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Current assets	1,327	28,395	29722
Creditors less than 1 year	–	(900)	(900)
Net assets	1,327	27,495	28,822

16. Financial instruments

No transactions occurred requiring disclosure under the financial instruments regulations.

17. Related parties

The company is owed £3,592 from the Irish Rugby Union Charitable Trust (2023: £7,619), its Counterpart in the Republic of Ireland.

IRFU Charitable Trust (Northern Ireland)

Northern Ireland - Charity number 102165

Annual report

COMPANY REGISTRATION NUMBER: NI 062490
CHARITY REGISTRATION NUMBER: XR87763

IRFU Charitable Trust (Northern Ireland)

Company Limited by Guarantee

Unaudited Financial Statements

30 April 2024

MJM McLOUGHLIN LLP
Chartered accountants
54 Lisburn Road , Belfast

IRFU Charitable Trust (Northern Ireland)

Company Limited by Guarantee

Financial Statements

Year ended 30 April 2024

IRFU Charitable Trust (Northern Ireland)

Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report)

Year ended 30 April 2024

The directors, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 April 2024.

Reference and administrative details

Registered charity name	IRFU Charitable Trust (Northern Ireland)
Charity registration number	XR87763
Company registration number	NI 062490
Principal office and registered office	C/O Ulster Branch IRFU 85 Ravenhill Park BELFAST BT6 0DG
The directors	
	Mr J.R Callaghan Mr J D Hussey Mr T M Ringland Mr J.A McIlrath
Company secretary	Mr T Ringland
Accountants	MJM McLoughlin LLP Chartered Accountants 54 Lisburn Road , Belfast

Structure, governance and management

The I.R.F.U Charitable Trust (Northern Ireland) is an incorporated body operating as a limited company charity.

The company is recognised by HM Revenue and Customs as having charitable objects for tax purposes under reference XR87763.

The Company is governed by a board of directors which is elected at each annual general meeting. The officers of the company are elected annually by the committee at the annual general meeting.

The Company is governed by its Memorandum and Articles of Association.

Objectives and activities

The objectives of the company are:

-To provide financial and other assistance to persons injured while participating directly or indirectly in Rugby Football or any other sport.

-To help relieve persons suffering through the provision of grants, goods or services.

-To advance the education of the public in the sport of Ruby Football.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The Company continued the task of meeting its key objectives in its operational area in line with its strategic plan and funder's requirements during the last twelve months. Support payments for injured players remains a key objective.

Financial review

During the year incoming contributions amounted to £3,592 (2023:£17,000). Outgoing treatment and support payments came to £Nil (2023: £Nil)

Plans for future periods

The Directors are satisfied with the Company's performance over the year and its yearend financial position. They are determined to press on towards achieving long term goals by diversifying sources of funding. In particular they hope to focus on specific fund raising events and functions.

The directors' annual report and the strategic report were approved on 30th November 2024 and signed on behalf of the board of trustees by:

Mr T M Ringland
Director

IRFU Charitable Trust (Northern Ireland)

Northern Ireland - Charity number 102165

Annual return

Chartered Accountant's Report to the Board of Trustees on the Preparation of the Unaudited Statutory Financial Statements of IRFU Charitable Trust (Northern Ireland)

Year ended 30 April 2024

I report on the accounts of the company for the year ended 30 April 2024 which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

As the charity trustees (and also the directors of the company 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. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my 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. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006

2. That the accounts do not accord with those accounting records

3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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

4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

John Marshall

John Marshall F.C.A

30/11/24

MJM McLOUGHLIN LLP
54 LISBURN ROAD
BELFAST
BT9 6AF

The notes on pages 6 to 11 form part of these financial statements.

Accounts

IRFU Charitable Trust (Northern Ireland)

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 April 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments					
Donations and legacies	**5**	–	17,000	**17,000**	3,361
Other income	**6**	–	1	**1**	841
Total income		–	17,001	**17,001**	4,202
Expenditure					
Expenditure on charitable activities	**7,8**	–	926	**926**	4,421
Total expenditure		–	926	**926**	4,421
Net income/(expenditure) and net movement in funds		–	16,075	**16,075**	(219)
Reconciliation of funds					
Total funds brought forward		1,327	11,420	**12,747**	12,966
Total funds carried forward		1,327	27,495	**28,822**	12,747

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 11 form part of these financial statements.

IRFU Charitable Trust (Northern Ireland)

Company Limited by Guarantee

Statement of Financial Position

30 April 2023

	Note	2023 £	£	2022 £
Current assets				
Debtors	11	**7619**		8,459
Cash at bank and in hand		**22,103**		5,188
		29,722		13,647
Creditors: amounts falling due within one year	12	**900**		900
Net current assets			**28,822**	12,747
Total assets less current liabilities			**28,822**	12,747
Net assets			**28,822**	12,747
Funds of the charity				
Restricted funds			**27,495**	11,420
Unrestricted funds			**1,327**	1,327
Total charity funds	13		**28,822**	12,747

For the year ending 30 April 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 31 December 2023, and are signed on behalf of the board by:

TM Ringland

Mr T M Ringland
Director

The notes on pages 6 to 11 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in N,Ireland and a registered charity in Northern Ireland. The address of the registered office is C/O Ulster Branch IRFU, 85 Ravenhill Park, BELFAST, BT6 0DG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

No significant estimates or judgements have had to be made in the compilation of the financial statements.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the directors for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The I.R.F.U Charitable Trust (Northern Ireland) is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Restricted Funds £	**Total Funds 2023 £**	Restricted Funds £	Total Funds 2022 £
Donations				
Donations	17,000	**17,000**	3,361	3.361

IRFU Charitable Trust (Northern Ireland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 April 2023

6. Other income

	Restricted Funds £	**Total Funds 2023 £**	Restricted Funds £	Total Funds 2022 £
Gift Aid	-	**-**	841	841

7. Expenditure on charitable activities by fund type

	Restricted Funds £	**Total Funds 2023 £**	Restricted Funds £	Total Funds 2022 £
Player support	-	**-**	3,495	3,495
Support costs	926	**926**	926	926
	926	**926**	4,421	4,421

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2023 £**	Total fund 2022 £
Player support	-	–	**-**	3,496
Governance costs	926	926	**926**	926
	926	926	**926**	4,421

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

2023 £	2022 £
Nil	Nil

The average head count of employees during the year was 1 (2022: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff	**1**	1

There were no persons employed by the charity during the year.

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

10. Trustee remuneration and expenses

The Trustees of the charity received no remuneration during the year.

11. Debtors

	2023	2022
	£	£
Other debtors	**7,619**	8,459

12. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	**900**	900

13. Analysis of charitable funds

Unrestricted funds

	At 1 May 2022	Income	Expenditure	At 30 April 2023
	£	£	£	£
Unrestricted Fund - General funds	1,327	–	–	**1,327**

	At 1 May 2021	Income	Expenditure	At 30 April 2022
	£	£	£	£
Unrestricted Fund - General funds	1,327	–	–	1,327

Restricted funds

	At 1 May 2022	Income	Expenditure	At 30 April 202 2
	£	£	£	£
Restricted Fund - Player Support fund	11,420	17,001	(926)	**27,495**

	At 1 May 2021	Income	Expenditure	At 30 April 2022
	£	£	£	£
Restricted Fund - Player Support fund	11,639	4,202	(4,421)	11,420

14. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	**£**
Current assets	1,327	28,395	**29,722**
Creditors less than 1 year	–	(900)	**(900)**
Net assets	1,327	27,495	**28,822**

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Current assets	1,327	12,320	13,640
Creditors less than 1 year	–	(900)	(900)
Net assets	1,327	11,420	12,747

15. Financial instruments

No transactions occurred requiring disclosure under the financial instruments regulations.

16. Related parties

The company is owed £7,619 from its southern Irish counterpart, The Irish Rugby Union Charitable Trust (2022: £8,459).

IRFU Charitable Trust (Northern Ireland)

Northern Ireland - Charity number 102165

Annual report

COMPANY REGISTRATION NUMBER: NI 062490
CHARITY REGISTRATION NUMBER: XR87763

IRFU Charitable Trust (Northern Ireland)

Company Limited by Guarantee

Unaudited Financial Statements

30 April 2023

MJM McLOUGHLIN LLP
Chartered accountants
54 Lisburn Road , Belfast

IRFU Charitable Trust (Northern Ireland)

Company Limited by Guarantee

Financial Statements

Year ended 30 April 2022

IRFU Charitable Trust (Northern Ireland)

Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report)

Year ended 30 April 2023

The directors, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 April 2023.

Reference and administrative details

Registered charity name	IRFU Charitable Trust (Northern Ireland)
Charity registration number	XR87763
Company registration number	NI 062490
Principal office and registered office	C/O Ulster Branch IRFU 85 Ravenhill Park BELFAST BT6 0DG
The directors	
	Mr J.R Callaghan Mr D M Crowley Mr A.R Dawson Mr J D Hussey Mr T W R Meates Mr T M Ringland Mr J.A McIlrath
Company secretary	Mr T Ringland
Accountants	MJM McLoughlin LLP Chartered accountants 54 Lisburn Road , Belfast

Structure, governance and management

The I.R.F.U Charitable Trust (Northern Ireland) is an incorporated body operating as a limited company charity.

The company is recognised by HM Revenue and Customs as having charitable objects for tax purposes under reference XR87763.

The Company is governed by a board of directors which is elected at each annual general meeting. The officers of the company are elected annually by the committee at the annual general meeting.

The Company is governed by its Memorandum and Articles of Association.

Objectives and activities

The objectives of the company are:

-To provide financial and other assistance to persons injured while participating directly or indirectly in Ruby Football or any other sport.

-To help relieve persons suffering through the provision of grants, goods or services.

-To advance the education of the public in the sport of Ruby Football.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The Company continued the task of meeting its key objectives in its operational area in line with its strategic plan and funder's requirements during the last twelve months. Support payments for injured players remains a key objective.

Financial review

During the year incoming contributions amounted to £17,000 (2022:£3,361). Outgoing treatment and support payments came to £Nil (2022: £3,495)

Plans for future periods

The Directors are satisfied with the Company's performance over the year and its yearend financial position. They are determined to press on towards achieving long term goals by diversifying sources of funding. In particular they hope to focus on specific fund raising events and functions.

The directors' annual report and the strategic report were approved on 31 December 2023 and signed on behalf of the board of trustees by:

TM Ringland

Mr T M Ringland
Director

IRFU Charitable Trust (Northern Ireland)

Northern Ireland - Charity number 102165

Annual return

IRFU Charitable Trust (Northern Ireland)

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 30 April 2023

Chartered Accountant's Report to the Board of Trustees on the Preparation of the Unaudited Statutory Financial Statements of IRFU Charitable Trust (Northern Ireland)
Year ended 30 April 2023

I report on the accounts of the company for the year ended 30 April 2023 which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

As the charity trustees (and also the directors of the company 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. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my 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. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006

2. That the accounts do not accord with those accounting records

3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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

4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

John Marshall

John Marshall F.C.A

MJM McLOUGHLIN LLP
54 LISBURN ROAD
BELFAST
BT9 6AF 3/12/2023

The notes on pages 6 to 11 form part of these financial statements.