

Love Hockey Ireland

Northern Ireland · Charity number 102273

Details

Known as Powered By Sport

Status Received

Registered 2015-09-10

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address 24 Woodford Drive
Armagh
BT60 2ay
BT60 2AY

Phone +447779297414

Email stephen@poweredbysport.org

Website www.poweredbysport.org

Activities

Purposes: The charity's objects are specifically restricted to the advancement of amateur sport and physical education, to promote equality and diversity and to promote community participation in healthy recreation by the provision or assistance in the provision of facilities for the playing of inline hockey and other sports capable of improving health for the benefit of the public and in particular children and young people (hereinafter called the "beneficiaries") in Northern Ireland and its environs of the Republic of Ireland but not exclusively (hereinafter called the "area of benefit") without distinction of age, gender, sexual orientation, disability/ability, race, ethnic origin, political, religious or other opinion by associating the statutory authorities, voluntary organisations and the inhabitants in a common effort to improve the conditions of life for the said beneficiaries in the interests of social welfare and in particular: (a) to advance physical education and promote amateur sport through the training, teaching, coaching, playing and competition of inline hockey and through such other means at the trustees think fit in accordance with the law of charity; (b) to encourage youth participation through the provision of a safe environment for children to learn and participate in inline hockey so as to develop their physical, mental and social capabilities; (c) to relieve poverty by enabling the beneficiaries to participate in inline hockey and other recreational activities through the provision of funds towards equipment and coaching which they would not otherwise be able to afford; (d) to advance the education of the beneficiaries by the provision of exchange programmes from different cultures and countries in the area of benefit; (e) to promote the health of persons who are disabled by encouraging, developing and promoting the sport of sledge hockey in order to improve their conditions of life and to assist in their integration into society; (f) to promote and foster racial and ethnic harmony and diversity through the promotion of activities to foster knowledge and mutual understanding between people from diverse backgrounds through the provision of recreational facilities and events involving the local community; (g) to advance any other exclusively charitable purpose as the directors, may from time to time, decide in accordance with the law of charity.

What the charity does: The prevention or relief of poverty, The advancement of education, The advancement of citizenship or community development, The advancement of amateur sport, The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage, Other charitable purposes

How the charity works: Cross-border/cross-community, Disability, General charitable purposes, Relief of poverty, Sport/recreation, Youth development

Who the charity helps: Children (5-13 year olds), Ethnic minorities, General public, Interface communities, Mental health, Older people, Physical disabilities, Sensory disabilities, Volunteers, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£233,640	£200,439	£0	20

Trustees

Name	Role	Appointed
Caroline Pereira		
Connor Mckiver		
Mr David Mc Reynolds		
Mr Robert Doyle		

Love Hockey Ireland

Northern Ireland - Charity number 102273

Accounts

**LOVE HOCKEY IRELAND
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

Love Hockey Ireland Contents

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**Love Hockey Ireland
Company Information
For The Year Ended 31 August 2024**

Directors	Mr Steven Mallon MR STEPHEN LYNCH Mr Connor McKiver Ms Caroline Pereira
Company Number	NI604230
Registered Office	24 Woodford Drive Armagh Co. Armagh BT60 2AY
Accountants	WHR Accountants Ltd Chartered Certified Accountants 56 Upper English Street Armagh County Armagh BT61 7LG

Love Hockey Ireland
Company No. NI604230
Directors' Report For The Year Ended 31 August 2024

The directors present their report and the financial statements for the year ended 31 August 2024.

Directors

The directors who held office during the year were as follows:

Mr Steven Mallon

MR STEPHEN LYNCH

Mr Connor McKiver

Ms Caroline Pereira

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Small Company Rules

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

On behalf of the board

Ms Caroline Pereira

Director
29/08/2025

**Love Hockey Ireland
Accountant's Report
For The Year Ended 31 August 2024**

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to state those matters that we have agreed to state to them in this 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 Company and the Company's directors for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 August 2024 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

29/08/2025

WHR Accountants Ltd
Chartered Certified Accountants
56 Upper English Street
Armagh
County Armagh
BT61 7LG

**Love Hockey Ireland
Income and Expenditure Account
For The Year Ended 31 August 2024**

	Notes	2024	2023
		£	£
TURNOVER		223,640	254,191
Cost of sales		(37,322)	(36,823)
		186,318	217,368
GROSS SURPLUS			
Administrative expenses		(200,439)	(223,006)
		(14,121)	(5,638)
OPERATING DEFICIT			
Other interest receivable and similar income		-	150
Interest payable and similar charges		(1,271)	(2,516)
		(15,392)	(8,004)
DEFICIT FOR THE FINANCIAL YEAR		(15,392)	(8,004)

The notes on pages 6 to 7 form part of these financial statements.

**Love Hockey Ireland
Balance Sheet
As At 31 August 2024**

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	4		251,741		261,124
			251,741		261,124
CURRENT ASSETS					
Debtors	5	(78,229)		(94,733)	
Cash at bank and in hand		15,082		48,572	
		(63,147)		(46,161)	
Creditors: Amounts Falling Due Within One Year	6	(61,418)		(72,395)	
NET CURRENT ASSETS (LIABILITIES)			(124,565)		(118,556)
TOTAL ASSETS LESS CURRENT LIABILITIES			127,176		142,568
NET ASSETS			127,176		142,568
Income and Expenditure Account			127,176		142,568
MEMBERS' FUNDS			127,176		142,568

For the year ending 31 August 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Ms Caroline Pereira

Director
29/08/2025

The notes on pages 6 to 7 form part of these financial statements.

Love Hockey Ireland
Notes to the Financial Statements
For The Year Ended 31 August 2024

1. General Information

Love Hockey Ireland is a private company, limited by guarantee, incorporated in Northern Ireland, registered number NI604230. The registered office is 24 Woodford Drive, Armagh, Co. Armagh, BT60 2AY.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	2% Straight Line
Fixtures & Fittings	20% Reducing Balance
Computer Equipment	25% Reducing Balance

3. Average Number of Employees

Average number of employees, including directors, during the year was: NIL (2023:)

4. Tangible Assets

	Land & Property			
	Freehold	Plant & Machinery	Motor Vehicles	Fixtures & Fittings
	£	£	£	£
Cost				
As at 1 September 2023	214,525	1,043	101,699	16,831
As at 31 August 2024	<u>214,525</u>	<u>1,043</u>	<u>101,699</u>	<u>16,831</u>
Depreciation				
As at 1 September 2023	29,746	714	33,933	9,344
Provided during the period	4,290	17	3,388	1,497
As at 31 August 2024	<u>34,036</u>	<u>731</u>	<u>37,321</u>	<u>10,841</u>
Net Book Value				
As at 31 August 2024	<u>180,489</u>	<u>312</u>	<u>64,378</u>	<u>5,990</u>
As at 1 September 2023	<u>184,779</u>	<u>329</u>	<u>67,766</u>	<u>7,487</u>

Love Hockey Ireland
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2024

	Computer Equipment	Total
	£	£
Cost		
As at 1 September 2023	2,534	336,632
As at 31 August 2024	2,534	336,632
Depreciation		
As at 1 September 2023	1,771	75,508
Provided during the period	191	9,383
As at 31 August 2024	1,962	84,891
Net Book Value		
As at 31 August 2024	572	251,741
As at 1 September 2023	763	261,124

5. Debtors

	2024	2023
	£	£
Due within one year		
Other debtors	(78,229)	(94,733)

6. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Trade creditors	1	-
Bank loans and overdrafts	25,804	29,801
UCIT Loan	4,590	9,851
Other creditors	9,582	6,480
Taxation and social security	21,441	26,263
	61,418	72,395

7. Loans

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year or on demand:		
Bank loans	25,804	29,801
Other loans	4,590	9,851
	30,394	39,652

8. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Love Hockey Ireland
Detailed Income and Expenditure Account
For The Year Ended 31 August 2024

	2024		2023	
	£	£	£	£
TURNOVER				
Sales		181,836		211,100
Grants and subsidies received		41,804		43,091
		223,640		254,191
COST OF SALES				
Sports equipment and medals	1,175		731	
Contracted coaching	6,873		12,476	
Other direct costs	29,274		23,616	
		(37,322)		(36,823)
GROSS SURPLUS				
		186,318		217,368
Administrative Expenses				
Wages and salaries	120,581		135,916	
Employers pensions - defined contributions scheme	4,089		3,582	
Travel expenses	-		811	
Rent	23,211		20,540	
Light and heat	6,569		5,657	
Household and cleaning	1,375		3,717	
Computer costs	3,700		2,896	
Repairs to Property	5,399		6,478	
Insurance	6,155		5,686	
Post and stationary	337		583	
Advertising and marketing costs	2,897		1,976	
Training	1,759		9,837	
Telephone	880		1,033	
Accountancy fees	2,200		1,408	
Legal fees	5,886		4,281	
Consultancy fees	-		1,980	
Bank charges	2,836		4,105	
Depreciation of equipment store	16		17	
Depreciation of equipment	3,388		3,882	
Depreciation of fixtures and fittings	1,497		1,872	
Depreciation of computer equipment	191		254	
Depreciation of freehold land and property	4,291		4,291	
Sundry expenses	3,182		2,204	
		(200,439)		(223,006)
OPERATING DEFICIT				
		(14,121)		(5,638)
Other interest receivable and similar income				
Deposit account interest	-		150	
		-		150

150
...CONTINUED

Love Hockey Ireland
Detailed Income and Expenditure Account (continued)
For The Year Ended 31 August 2024

Interest payable and similar charges

Bank loan interest	1,271		1,386
Interest payable non trade	-		1,130
	<u> </u>	(1,271)	<u> </u>
		<u> </u>	<u> </u>
DEFICIT FOR THE FINANCIAL YEAR		<u> </u>	<u> </u>

Love Hockey Ireland

Northern Ireland - Charity number 102273

Accounts

**Love Hockey Ireland
Financial Statements
Year Ended 31st August 2023**

Charity registration number: NIC102273
Company registration number: NI604230

Love Hockey Ireland

Financial Statements

Year Ended 31st August 2023

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Charity registration number NIC102273

Company registration number NI604230

Trustees C McKiver
C Pereira
David Mc Reynolds
R Doyle

Registered office 24 Woodford Drive
Armagh
Co. Armagh
BT60 2AY

Accountant WHR Accountants Ltd
Chartered Certified Accountants
26 The Square
Moy
Co Tyrone
BT71 7SG

Solicitors C.K Rafferty Solicitors
2 Ogle Street
Armagh
BT61 7EN

Love Hockey Ireland

Trustees' Annual Report (Including Directors Report)

Year Ended 31st August 2023

The Trustees present their report and the financial statements of the charity for the year ended 31st August 2023. 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.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016)

General Information

The address of the charitable company's registered office is 24 Woodford Drive, Armagh, Co. Armagh, BT60 2AY

Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end were as follows:

C McKiver
C Pereira
D Mc Reynolds
R Doyle

Principal purpose:

The charity's objects are specifically restricted to the advancement of amateur sport and physical education, to promote equality and diversity and to promote community participation in healthy recreation by the provision or assistance in the provision of facilities for the playing of inline hockey and other sports capable of improving health. Powered By Sport believes sport has the power to positively impact on people's mental, physical and emotional wellbeing. We believe it can play a key role in helping to build community relations in our divided society. We are committed to using sport to promote equality and diversity and to promote community participation in healthy recreation activities.

Review of financial position

Love Hockey Ireland is self-funded by our own social enterprise facility. We do receive grants from time to time for projects and capital investments; however, we have no regular secured funding for operating or staff costs. During the financial year ending, our income was generated via:

Sales: £211,100

Grants: £43,091

Love Hockey Ireland

Trustees' Annual Report (Including Directors Report)

Year Ended 31st August 2023

Statement of compliance

The trustees of the Love Hockey Ireland, during the year, complied with their duty to have due regard to the guidance provided by the Charity Commission for Northern Ireland when exercising any powers or duties to which the guidance is relevant.

Acknowledgements and thanks

Trustees' responsibilities

The trustees (who are also directors of Love Hockey Ireland for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Future Plans

In April 2024 we launched a new 3-year charity development plan for growing a variety of multisport activities designed to promote community participation in healthy recreation. We have also created a 3-year community development plan for developing sporting support programmes in each of the following areas:

- Youth community integration
- Rural Isolation • Mental Health
- Wheelchair sports

Summary of main Achievements

During 2023 we facilitated over 20,000 users through our social enterprise who took part in healthy recreation activities. We launched a new all ability Sledge hockey hub in Armagh City and Secured funding for the purchase of 10 new wheelchair inline sledge hockey systems to help grow this activity, we now have 32. This year we have focused on developing our long-term impact through the creation of a new 3 year development plan and welcomed two new members onto the board to help us grow as an organisation.

Small company provisions

This report has been prepared in accordance with provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of trustees on 30/06/2024 and signed on behalf of the board by:

Dr Caroline Pereira

Charity registration number: NIC102273

Company registration number: NI604230

Love Hockey Ireland

Statement of Financial Activities

Year Ended 31st August 2023

I report on the accounts of the company for the year ended 31st August 2023 which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

As the charity trustees (and 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.

Andrew Gilpin
WHR Accountants Ltd
Chartered Certified Accountants
26 The Square
Moy
Co Tyrone
BT71 7SG
15th April 2024

Love Hockey Ireland

Statement of Financial Activities

Year Ended 31st August 2023

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Income				
Activity Receipts	211,100	-	211,100	152,894
Grants	26,587	16,504	43,091	88,427
Other Income - CJRS				1,684
Other Income - Interest	150	-	150	-
	<u>237,837</u>	<u>16,504</u>	<u>254,341</u>	<u>243,005</u>
Expenditure				
Cost of Fundraising	2	-	-	-
Cost of Educational Activities		-	36,823	29,780
Cost of Charitable Activities	3	4,291	217,853	168,790
Governance Costs		-	7,669	7,697
	<u>258,054</u>	<u>4,291</u>	<u>262,345</u>	<u>206,267</u>
Total payments				
	<u>258,054</u>	<u>4,291</u>	<u>262,345</u>	<u>206,267</u>
Net income/(expenditure)				
Transfers to/(from) funds	-	-	-	-
Surplus for the year	<u>(20,217)</u>	<u>12,213</u>	<u>(8,004)</u>	<u>36,738</u>

Love Hockey Ireland

Statement of Financial Position

Year Ended 31st August 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets		261,124	261,072
Current assets			
Cash at bank and in hand		48,572	83,670
Total current assets		<u>48,572</u>	<u>83,670</u>
Creditors: amounts falling due within one year		(42,594)	(49,230)
Net current assets		<u>5,978</u>	<u>34,440</u>
Total assets less current liabilities		<u>267,102</u>	<u>295,512</u>
Creditors			
Amounts falling due after more than one year		(29,801)	(33,703)
Accruals and Deferred Income		(94,733)	(111,237)
Net assets		<u>142,568</u>	<u>150,572</u>
Charity Funds			
Income and expenditure account	5	<u>142,568</u>	<u>150,572</u>
Total charity funds	5	<u>142,568</u>	<u>150,572</u>

The directors are satisfied that the company is entitled to exemption from audit under section 477 of the Companies Act 2006 and that members have not required an audit in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of Companies Act 2006 with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the special provision in Part 15 of the Companies Act 2006 to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Board on 15th April 2024.

Signed on behalf of the board of trustees.

.....
Dr Caroline Pereira

The notes on pages 8 to 11 form part of these financial statements.

Company registration number:

NI604230

Love Hockey Ireland

Notes to the Financial Statements

Year Ended 31st August 2023

1 Summary of significant accounting policies

(a) General information and basis of preparation

Love Hockey Ireland is a company limited by guarantee in Northern Ireland. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 (as updated through Update Bulletin 1 published on 2nd February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2008, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1st January 2015.

The charity has applied Update Bulletin 1 as published on 2nd February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Income recognition

Income is recognised when the charitable company has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

(c) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

(d) 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 and premises costs. They are incurred directly in support of expenditure on the objects of the charity.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 3.

Love Hockey Ireland

Notes to the Financial Statements

Year Ended 31st August 2023

(e) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(f) Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(g) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(h) Judgements and key sources of estimation uncertainty

The trustees do not feel there any material judgements or key sources of estimation uncertainty in these accounts.

2 Analysis of cost of fundraising

	Expenses £	Support costs £	Total £
Cost of Fundraising	-	-	-
	<hr/>	<hr/>	<hr/>
	-	-	-
	<hr/>	<hr/>	<hr/>

Love Hockey Ireland

Notes to the Financial Statements

Year Ended 31st August 2023

3 Analysis of expenditure on charitable activities

	Activities undertaken directly	Support costs	Total
	£	£	£
Wages	139,498	-	139,498
Rent	-	20,450	20,540
Insurance	-	5,686	5,686
Light and Heat	-	5,657	5,657
Repairs to Property	6,478	-	6,478
Telephone	1,033	-	1,033
Post and Stationary	583	-	583
Advertising	1,976	-	1,976
Travelling	811	-	811
Household and Cleaning	3,717	-	3,717
Training	9,837	-	9,837
Computer Costs	2,896	-	2,896
Sundry Expenses	2,204	-	2,204
Depreciation	10,316	-	10,316
Finance Costs	6,621	-	6,621
	<hr/>	<hr/>	<hr/>
	186,060	31,793	217,853

Love Hockey Ireland

Notes to the Financial Statements

Year Ended 31st August 2023

4 Trustees' and key management personnel remuneration and expenses

The trustee (Steven Lynch) received remuneration during the year (2023: £31,615).

The trustees did not have any expenses reimbursed during the year (2023 - £Nil).

5 Fund reconciliation

	Balance at 1 st September 2022 £	Income £	Expenditure £	Balance at 31 st August 2023 £
Unrestricted	39,005	237,837	258,054	18,788
Restricted	111,567	16,504	4,291	123,780
	150,572	254,341	262,345	142,568

Love Hockey Ireland

Notes to the Financial Statements

Year Ended 31st August 2023

	2023		2022	
	£	£	£	£
Turnover				
Sales	211,100		152,894	
Grants Received	<u>43,091</u>		<u>88,427</u>	
		254,191		241,321
Cost of sales				
Other direct costs	23,616		21,414	
Contracted Coaching	12,476		7,025	
Sports equipment and medals	<u>731</u>		<u>1,341</u>	
		<u>36,823</u>		<u>29,780</u>
GROSS SURPLUS		217,368		211,541
Other income				
Government grants - CJRS	-		1,684	
Deposit account interest	<u>150</u>		<u>-</u>	
		<u>150</u>		<u>1,684</u>
		217,518		213,225
Expenditure				
Wages	135,916		104,348	
Pensions	3,582		1,196	
Rent	20,540		18,820	
Insurance	5,686		3,565	
Light and heat	5,657		3,446	
Repairs to property	6,478		5,994	
Telephone	1,033		1,332	
Post and stationery	583		1,386	
Advertising	1,976		1,038	
Travelling	811		490	
Household and cleaning	3,717		2,965	
Training	9,837		1,119	
Computer costs	2,896		2,185	
Sundry expenses	2,204		849	
Accountancy	1,408		2,688	
Consultancy fees	1,980		1,800	
Legal fees	4,281		3,209	
Donations	-		678	
Depreciation of tangible fixed assets				
Freehold property	4,291		4,291	
Depn of Equipment	3,882		3,540	
Depn of Equipment Store	17		18	
Depn of fixtures and fittings	1,872		4,897	
Computer equipment	<u>254</u>		<u>670</u>	
		<u>218,901</u>		<u>170,524</u>
		(1,383)		42,701
Finance costs				
Bank charges	4,105		2,879	
Bank loan interest	1,386		2,125	
Interest payable	<u>1,130</u>		<u>959</u>	
		<u>6,621</u>		<u>5,963</u>
NET (DEFICIT)/SURPLUS		(8,004)		36,738

Love Hockey Ireland

Northern Ireland - Charity number 102273

Annual report



POWERED BY SPORT
building communities through sport

TRUSTEE ANNUAL REPORT 2023

STRUCTURE, GOVERNANCE & MANAGEMENT

Governing Document	Constitution Adopted 26th August 2010
Charity Constituted	Board of Directors & Members
Registered charity name: Love Hockey Ireland Working Name: Powered By Sport Charity registration number: NIC102273 Company registration number: NI604230 Principal office and registered address: 24 Woodford Drive Armagh BT60 2AY Accountant: WHR Accountants Audit House, 56 Upper English St, Armagh BT61 7LG Solicitor: CK Rafferty 2 Ogle St, Armagh BT61 7EN	
Current Directors:	DR CAROLINE PEREIRA MR CONNOR MCKIVER MR ROBERT DOYLE MR DAVID MC REYNOLDS
Staff	Full Time Staff Stephen Lynch - CEO Aaron Mc Grath – Operations Manager Part Time / Casual Staff Klaudia Grzyb Aaron Murphy Agata Baranowska Alana Donnelly Alex Gryzb Conor Gardiner Fiona Vernon Jackson Ruddell Keelyn Cummings Natasha Cassidy Oisin O'Dowd Orla Devlin Sophie Verson

Powered By Sport (New trading name for Love Hockey Ireland Ltd)
24 Woodford Drive Armagh BT60 2AY 07779297414
Charity Num: NIC102273 Company No.NI604230

TRUSTEES RESPONSIBILITY STATEMENT

The Trustees have regard to the Northern Ireland Charity Commission's Public benefit requirements statutory guidance state the objects and principal activities of the charity are to:

- (a) To advance physical education and promote amateur sport through the training, teaching, coaching, playing and competition of inline hockey and through such other means at the trustees think fit in accordance with the law of charity
- (b) To encourage youth participation through the provision of a safe environment for children to learn and participate in inline hockey so as to develop their physical, mental and social capabilities.
- (c) To relieve poverty by enabling the beneficiaries to participate in inline hockey and other recreational activities through the provision of funds towards equipment and coaching which they would not otherwise be able to afford.
- (d) To advance the education of the beneficiaries by the provision of exchange programmes from different cultures and countries in the area of benefit.
- (e) To promote the health of persons who are disabled by encouraging, developing and promoting the sport of sledge hockey in order to improve their conditions of life and to assist in their integration into society.
- (f) To promote and foster racial and ethnic harmony and diversity through the promotion of activities to foster knowledge and mutual understanding between people from diverse backgrounds through the provision of recreational facilities and events involving the local community.
- (g) To advance any other exclusively charitable purpose as the directors, may from time to time, decide in accordance with the law of charity.

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- Make judgments and accounting estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Companies Act 2006.

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.

OBJECTS & ACTIVITIES

Summary of the objects of the charity

The charity's objects are specifically restricted to the advancement of amateur sport and physical education, to promote equality and diversity and to promote community participation in healthy recreation by the provision or assistance in the provision of facilities for the playing of inline hockey and other sports capable of improving health. Powered By Sport believes sport has the power to positively impact on people's mental, physical and emotional wellbeing. We believe it can play a key role in helping to build community relations in our divided society. We are committed to using sport to promote equality and diversity and to promote community participation in healthy recreation activities.

Summary of the main activities undertaken for the public benefit in relation to these objects

As part of our commitment to "assistance in the provision of facilities for the playing of inline hockey and other sports capable of improving health" we operate our own social enterprise. The Rink sports arena & multipurpose centre is the only roller skating rink in Northern Ireland and the largest one in Ireland. The Rink attracts users from across Northern Ireland and ROI and provides rural residents access to community sports services and meeting/internet facilities which were previously lacking in the area. Our primary activity at The Rink is public roller skating sessions which operate 5 days per week. Local sports clubs use the facility for a variety of sporting disciplines including, inline hockey, indoor football, wheelchair sledge hockey, wheelchair basketball, basketball, indoor field hockey, over 50's dance club, Basketball, netball & women's roller derby. In 2023 we welcomed over 20,000 visitors to the facility across all sporting disciplines shown above.

All our activities at the facility are promoted as open and inclusive. We have been continuing to develop links with schools, community and youth organisations to deliver sport and physical activity programmes throughout the year themed around community development and integration. The Rink now contributes towards social inclusion in many ways. The Rink is promoted as a

	<p>shared space. Activities are non-denominational and cater for everyone regardless of ability or background. Regular users range from 2 years of age to over 70's. As part of our commitment to Equality upon opening the facility we launched a new wheelchair sport "Inline Sledge Hockey" which is promoted as an "all ability sport" and sees both able and non able bodied players take part side by side every week. These sessions are free to users.</p> <p>We are continually developing programmes which use sport and associated activities to bring people together to break down barriers and have a lasting impact within our local communities.</p>
<p>Future Plans</p>	<p>In April 2024 we launched a new 3 year charity development plan for growing a variety of multisport activities designed to promote community participation in healthy recreation.</p> <p>We have also created a 3 year community development plan for developing sporting support programmes in each of the following areas:</p> <ul style="list-style-type: none"> • Youth community integration • Rural Isolation • Mental Health • Wheelchair sports
<p><u>ACHIEVEMENTS AND PERFORMANCE</u></p>	
<p>Summary of the main achievements of the charity during the year</p>	<p>During 2023 we facilitated over 20,000 users through our social enterprise who took part in healthy recreation activities. We launched a new all ability Sledge hockey hub in Armagh City and Secured funding for the purchase of 10 new wheelchair inline sledge hockey systems to help grow this activity, we now have 32. This year we have focused on developing our long term impact through the creation of a new 3 year development plan and welcomed two new members onto the board to help us grow as an organisation.</p>

FINANCIAL REVIEW

Review of Income / Expenditure

Income = £254,191
Expenditure = £225,522

Financial review details

Our charity is self funded by our own Social enterprise facility. We do receive grants from time to time for projects and capital investments; however we have no regular secured funding for operating or staff costs.

During the financial year ending, our income was generated via:

Sales: £211,100

Grants: £43,091

Caroline Pereira

Signed by: Dr Caroline Pereira on behalf of the board of directors
Date: 30/6/2024

Love Hockey Ireland

Northern Ireland - Charity number 102273

Annual return

**Love Hockey Ireland
Financial Statements
Year Ended 31st August 2023**

Charity registration number: NIC102273
Company registration number: NI604230

Love Hockey Ireland

Financial Statements

Year Ended 31st August 2023

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Notes to the Financial Statements	8 – 11
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Charity registration number NIC102273
Company registration number NI604230
Trustees C McKiver
C Pereira
David Mc Reynolds
R Doyle

Registered office 24 Woodford Drive
Armagh
Co. Armagh
BT60 2AY

Accountant WHR Accountants Ltd
Chartered Certified Accountants
26 The Square
Moy
Co Tyrone
BT71 7SG

Solicitors C.K Rafferty Solicitors
2 Ogle Street
Armagh
BT61 7EN

Love Hockey Ireland

Trustees' Annual Report (Including Directors Report)

Year Ended 31st August 2023

The Trustees present their report and the financial statements of the charity for the year ended 31st August 2023. 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.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016)

General Information

The address of the charitable company's registered office is 24 Woodford Drive, Armagh, Co. Armagh, BT60 2AY

Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end were as follows:

C McKiver
C Pereira
D Mc Reynolds
R Doyle

Principal purpose:

The charity's objects are specifically restricted to the advancement of amateur sport and physical education, to promote equality and diversity and to promote community participation in healthy recreation by the provision or assistance in the provision of facilities for the playing of inline hockey and other sports capable of improving health. Powered By Sport believes sport has the power to positively impact on people's mental, physical and emotional wellbeing. We believe it can play a key role in helping to build community relations in our divided society. We are committed to using sport to promote equality and diversity and to promote community participation in healthy recreation activities.

Review of financial position

Love Hockey Ireland is self-funded by our own social enterprise facility. We do receive grants from time to time for projects and capital investments; however, we have no regular secured funding for operating or staff costs. During the financial year ending, our income was generated via:

Sales: £211,100

Grants: £43,091

Love Hockey Ireland

Trustees' Annual Report (Including Directors Report)

Year Ended 31st August 2023

Statement of compliance

The trustees of the Love Hockey Ireland, during the year, complied with their duty to have due regard to the guidance provided by the Charity Commission for Northern Ireland when exercising any powers or duties to which the guidance is relevant.

Acknowledgements and thanks

Trustees' responsibilities

The trustees (who are also directors of Love Hockey Ireland for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Future Plans

In April 2024 we launched a new 3-year charity development plan for growing a variety of multisport activities designed to promote community participation in healthy recreation. We have also created a 3-year community development plan for developing sporting support programmes in each of the following areas:

- Youth community integration
- Rural Isolation • Mental Health
- Wheelchair sports

Summary of main Achievements

During 2023 we facilitated over 20,000 users through our social enterprise who took part in healthy recreation activities. We launched a new all ability Sledge hockey hub in Armagh City and Secured funding for the purchase of 10 new wheelchair inline sledge hockey systems to help grow this activity, we now have 32. This year we have focused on developing our long-term impact through the creation of a new 3 year development plan and welcomed two new members onto the board to help us grow as an organisation.

Small company provisions

This report has been prepared in accordance with provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of trustees on 30/06/2024 and signed on behalf of the board by:

Dr Caroline Pereira

Charity registration number: NIC102273

Company registration number: NI604230

Love Hockey Ireland

Statement of Financial Activities

Year Ended 31st August 2023

I report on the accounts of the company for the year ended 31st August 2023 which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

As the charity trustees (and 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.

Andrew Gilpin
WHR Accountants Ltd
Chartered Certified Accountants
26 The Square
Moy
Co Tyrone
BT71 7SG
15th April 2024

Love Hockey Ireland

Statement of Financial Activities

Year Ended 31st August 2023

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Income				
Activity Receipts	211,100	-	211,100	152,894
Grants	26,587	16,504	43,091	88,427
Other Income - CJRS				1,684
Other Income - Interest	150	-	150	-
	<u>237,837</u>	<u>16,504</u>	<u>254,341</u>	<u>243,005</u>
Expenditure				
Cost of Fundraising	2	-	-	-
Cost of Educational Activities		-	36,823	29,780
Cost of Charitable Activities	3	4,291	217,853	168,790
Governance Costs		-	7,669	7,697
	<u>258,054</u>	<u>4,291</u>	<u>262,345</u>	<u>206,267</u>
Total payments				
	<u>258,054</u>	<u>4,291</u>	<u>262,345</u>	<u>206,267</u>
Net income/(expenditure)				
Transfers to/(from) funds	-	-	-	-
Surplus for the year	<u>(20,217)</u>	<u>12,213</u>	<u>(8,004)</u>	<u>36,738</u>

Love Hockey Ireland

Statement of Financial Position

Year Ended 31st August 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets		261,124	261,072
Current assets			
Cash at bank and in hand		48,572	83,670
Total current assets		<u>48,572</u>	<u>83,670</u>
Creditors: amounts falling due within one year		(42,594)	(49,230)
Net current assets		<u>5,978</u>	<u>34,440</u>
Total assets less current liabilities		<u>267,102</u>	<u>295,512</u>
Creditors			
Amounts falling due after more than one year		(29,801)	(33,703)
Accruals and Deferred Income		(94,733)	(111,237)
Net assets		<u>142,568</u>	<u>150,572</u>
Charity Funds			
Income and expenditure account	5	<u>142,568</u>	<u>150,572</u>
Total charity funds	5	<u>142,568</u>	<u>150,572</u>

The directors are satisfied that the company is entitled to exemption from audit under section 477 of the Companies Act 2006 and that members have not required an audit in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of Companies Act 2006 with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the special provision in Part 15 of the Companies Act 2006 to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Board on 15th April 2024.

Signed on behalf of the board of trustees.

.....
Dr Caroline Pereira

The notes on pages 8 to 11 form part of these financial statements.

Company registration number:

NI604230

Love Hockey Ireland

Notes to the Financial Statements

Year Ended 31st August 2023

1 Summary of significant accounting policies

(a) General information and basis of preparation

Love Hockey Ireland is a company limited by guarantee in Northern Ireland. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 (as updated through Update Bulletin 1 published on 2nd February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2008, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1st January 2015.

The charity has applied Update Bulletin 1 as published on 2nd February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Income recognition

Income is recognised when the charitable company has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

(c) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

(d) 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 and premises costs. They are incurred directly in support of expenditure on the objects of the charity.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 3.

Love Hockey Ireland

Notes to the Financial Statements

Year Ended 31st August 2023

(e) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(f) Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(g) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(h) Judgements and key sources of estimation uncertainty

The trustees do not feel there any material judgements or key sources of estimation uncertainty in these accounts.

2 Analysis of cost of fundraising

	Expenses £	Support costs £	Total £
Cost of Fundraising	-	-	-
	<hr/>	<hr/>	<hr/>
	-	-	-
	<hr/>	<hr/>	<hr/>

Love Hockey Ireland

Notes to the Financial Statements

Year Ended 31st August 2023

3 Analysis of expenditure on charitable activities

	Activities undertaken directly	Support costs	Total
	£	£	£
Wages	139,498	-	139,498
Rent	-	20,450	20,540
Insurance	-	5,686	5,686
Light and Heat	-	5,657	5,657
Repairs to Property	6,478	-	6,478
Telephone	1,033	-	1,033
Post and Stationary	583	-	583
Advertising	1,976	-	1,976
Travelling	811	-	811
Household and Cleaning	3,717	-	3,717
Training	9,837	-	9,837
Computer Costs	2,896	-	2,896
Sundry Expenses	2,204	-	2,204
Depreciation	10,316	-	10,316
Finance Costs	6,621	-	6,621
	<hr/>	<hr/>	<hr/>
	186,060	31,793	217,853

Love Hockey Ireland

Notes to the Financial Statements

Year Ended 31st August 2023

4 Trustees' and key management personnel remuneration and expenses

The trustee (Steven Lynch) received remuneration during the year (2023: £31,615).

The trustees did not have any expenses reimbursed during the year (2023 - £Nil).

5 Fund reconciliation

	Balance at 1 st September 2022 £	Income £	Expenditure £	Balance at 31 st August 2023 £
Unrestricted	39,005	237,837	258,054	18,788
Restricted	111,567	16,504	4,291	123,780
	150,572	254,341	262,345	142,568

Love Hockey Ireland

Notes to the Financial Statements

Year Ended 31st August 2023

	2023		2022	
	£	£	£	£
Turnover				
Sales	211,100		152,894	
Grants Received	<u>43,091</u>		<u>88,427</u>	
		254,191		241,321
Cost of sales				
Other direct costs	23,616		21,414	
Contracted Coaching	12,476		7,025	
Sports equipment and medals	<u>731</u>		<u>1,341</u>	
		<u>36,823</u>		<u>29,780</u>
GROSS SURPLUS		217,368		211,541
Other income				
Government grants - CJRS	-		1,684	
Deposit account interest	<u>150</u>		<u>-</u>	
		<u>150</u>		<u>1,684</u>
		217,518		213,225
Expenditure				
Wages	135,916		104,348	
Pensions	3,582		1,196	
Rent	20,540		18,820	
Insurance	5,686		3,565	
Light and heat	5,657		3,446	
Repairs to property	6,478		5,994	
Telephone	1,033		1,332	
Post and stationery	583		1,386	
Advertising	1,976		1,038	
Travelling	811		490	
Household and cleaning	3,717		2,965	
Training	9,837		1,119	
Computer costs	2,896		2,185	
Sundry expenses	2,204		849	
Accountancy	1,408		2,688	
Consultancy fees	1,980		1,800	
Legal fees	4,281		3,209	
Donations	-		678	
Depreciation of tangible fixed assets				
Freehold property	4,291		4,291	
Depn of Equipment	3,882		3,540	
Depn of Equipment Store	17		18	
Depn of fixtures and fittings	1,872		4,897	
Computer equipment	<u>254</u>		<u>670</u>	
		<u>218,901</u>		<u>170,524</u>
		(1,383)		42,701
Finance costs				
Bank charges	4,105		2,879	
Bank loan interest	1,386		2,125	
Interest payable	<u>1,130</u>		<u>959</u>	
		<u>6,621</u>		<u>5,963</u>
NET (DEFICIT)/SURPLUS		<u>(8,004)</u>		<u>36,738</u>

Love Hockey Ireland

Northern Ireland - Charity number 102273

Accounts



Love Hockey Ireland Ltd
1 Woodford Crescent Armagh
BT60 2EB
T: 028 37 511794
E:stephen@lovehockeyireland.com
W: www.lovehockeyireland.com

30/6/2019

Dear Charity Commission,

On behalf of Love Hockey Ireland, I wish to apologise that we cannot submit to you today our updated trustee report, or annual accounts as required.

In early 2019 I was off work for over a month due to health problems and as a result a lot of our paperwork commitments are behind. I have been working hard to try and make today's final deadline.

Our trustees cannot submit their report until they have seen the annual report, which I only submitted to our accounts WHR Accountants at the start of June 2019.

We fully expect to receive our annual report within the next 2 weeks and once we do our trustees will hold an emergency meeting to review and submit their return to the commission.

Please accept our sincere apologies for this failure to reach the submission deadline. I will be in touch in July with all the documents required. I have submitted today all the information that I can online but I have marked the financials as zero rated until I have our accurate accounts with us.

Thank you for your understanding

Sincerely

Stephen Lynch
CEO

Love Hockey Ireland

Northern Ireland - Charity number 102273

Annual report



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