

Hillsborough Boys Football Club

Northern Ireland · Charity number 103070

Details

Status Overdue

Registered 2015-08-25

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

Contact

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Lisburn
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Activities

Purposes: The constitution which governs Hillsborough Boys Football Club has the following purposes: a) To encourage participation in, and enjoyment of, association football; b) To develop the skills of all participating players and officials; c) To develop lifestyle issues and the fitness of all participating players; d) To provide a positive, safe and competitive environment to play 11-a-side football; e) To provide as and when required, in conjunction with the NIBFA and local leagues, educational courses covering player protection, football development, drug awareness, dietary requirements, first aid or any other relevant education for all participating players and officials; f) To promote sportsmanship and fair play in young footballers, officials and parents, irrespective of gender, race, religion or social status.

What the charity does: The advancement of education, The advancement of health or the saving of lives, The advancement of amateur sport

How the charity works: Community development, Cross-border/cross-community, Sport/recreation, Volunteer development, Youth development

Who the charity helps: Adult training, Children (5-13 year olds), Community safety/crime prevention, Older people, Volunteers, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2024-06-30	£253,498	£263,159	£-53,871	1

Trustees

Name	Role	Appointed
Miss Susan Jackson		
Mr Paul Alexander		
Mr Sean Walsh		
Mr Steven Earney		

Hillsborough Boys Football Club

Northern Ireland - Charity number 103070

Accounts

Hillsborough Boys Football Club

STATEMENT OF FINANCIAL ACTIVITIES
(including an Income & Expenditure Account)
For the year ended 30 June 2024

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2024	2024	2024	2023
	£	£	£	£
INCOMING RESOURCES (Note 2)				
Incoming Resources from Charitable Activities	774	6,500	7,274	7,474
Incoming Resources from generated funds	183,977	52,307	236,284	220,954
Investment Income	46	-	46	36
Other income	9,894	-	-	-
TOTAL INCOMING RESOURCES	194,691	58,807	253,498	228,464
RESOURCES EXPENDED (Note 3)				
Charitable activities	204,002	58,807	262,809	236,604
Governance Costs	350	-	350	350
TOTAL RESOURCES EXPENDED	204,352	58,807	263,159	236,954
Net incoming / (outgoing) resources for the year	(9,661)	-	(9,661)	(8,490)
Transfer between funds	-	-	-	-
Balance brought forward	4,226	-	4,226	12,716
Balance carried forward	(5,435)	-	(5,435)	4,226

The above Statement of Financial Activities includes all information as required to be disclosed by the Companies Act 2006.

All of the activities of the company are classed as continuing.

There is no difference between the net incoming resources for the year stated above and their historical cost equivalents.

Hillsborough Boys Football Club

BALANCE SHEET as at 30 June 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible Assets	7	29,682	39,546
		<u>29,682</u>	<u>39,456</u>
Current Assets			
Stocks		2,880	-
Debtors	8	9,765	3,124
Cash at bank and in hand		6,109	30,584
		<u>18,754</u>	<u>33,708</u>
Creditors: amounts falling Due within one year	9	14,072	13,727
Net Current assets		4,682	19,981
Assets less Current Liabilities		<u>34,364</u>	<u>59,557</u>
Creditors: amounts falling Due after more than one year	9	39,799	55,331
Net assets/(liabilities)		<u>(5,435)</u>	<u>4,226</u>
REPRESENTED BY:			
Unrestricted Funds	10	(5,435)	4,226
Restricted Funds	10	-	-
Total Funds	10	<u>(5,435)</u>	<u>4,226</u>

The trustees and members have not required the charity to obtain an audit of its financial statements for the year ended 30 June 2024.

The trustees acknowledge their responsibilities for:

- (a) Ensuring that the charity keeps accounting records which comply with current legislation and
- (b) Preparing financial statements which give a true and fair view of the state of the charity as at the end of each financial year and of its surplus or deficit for each financial year.

The notes on pages 7 to 13 form an integral part of these financial statements.

These financial statements were approved and authorised for issue by the Trustees on 28 March 2025 and signed on their behalf by:



Paul Alexander – Chairman

Charity Registration No: 103070

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 30 June 2024

1. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charities' financial statements.

A. Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable Accounting Standards in the United Kingdom including the Statement of Recommended Practice on 'Accounting and Reporting by Charities (revised 2005) and the Companies Act 2006. A summary of the more important accounting policies, which have been applied consistently, is set out below.

B. Cash Flow Statement

The directors have taken advantage of the exemption in Financial Reporting Standard No.1 (Revised 1996) from including a cash flow statement in the financial statements on the grounds that the company is small.

C. Tangible Fixed Assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Motor Vehicles – 25% straight line

D. Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase and other costs incurred in bringing stock to its present location. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

E. Capital Grants

Capital grants received and receivable are treated as deferred income and amortised to the profit and loss account over the useful economic life of the asset to which it relates.

F. Incoming Resources

(i) Incoming resources from generated funds

Voluntary income includes incoming resources from membership fees, dues, gifts, donations and grants and is recognised in full in the Statement of Financial Activities when receivable. Activities for generating funds are commercial activities which are recognised as earned when the related goods and services are provided.

(ii) Incoming Resources from charitable activities

Incoming resources from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. It is recognised as earned as the related services or goods are provided. Grant income included in this category provides funding to support projects and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Hillsborough Boys Football Club

NOTES TO THE FINANCIAL STATEMENTS (continued) For the Year Ended 30 June 2024

G. Resources Expended

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods and services are supplied. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with use of resources.

(i) Charitable activities

This comprises all the resources applied by the charity in undertaking its work to meet its charitable objectives.

(ii) Governance Costs

Includes the costs of governance arrangements which relate to the general running of the charity.

H. Fund Accounting

The charity has two types of funds for which it is responsible at the year-end:

Unrestricted Funds – Funds which are expendable at the discretion of the Trustees in furtherance of the objectives of the charity. In addition, funds may be held in order to finance capital investment and working capital.

Restricted Funds – Income received for specific purposes. Such purposes are within the overall aims of the charity.

I. Taxation status

The organisation is recognised as a charity for tax purposes by HM Revenue & Customs. Accordingly, it has availed of the exemptions contained in Chapter 3 Part 11 Corporation Taxes Act 2010 and Section 256 Taxation of Chargeable Gains Act 1992. As a charity Hillsborough Boys FC are not liable to Corporation Tax.

Hillsborough Boys Football Club

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the Year Ended 30 June 2024

2. INCOMING RESOURCES

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<u>Incoming Resources from Charitable Activities</u>				
Grants & sponsorship	774	6,500	7,274	7,474
	774	6,500	7,274	7,474
<u>Incoming Resources from Generated Funds</u>				
Donations & Membership	148,837	-	148,837	147,782
Organised activities	16,788	-	16,788	12,513
Tours & trips	-	23,120	23,120	10,756
Awards dinner	-	18,173	18,173	17,539
Hire of facilities	11,114	-	11,114	8,112
Fundraising events	5,098	-	5,098	1,762
Sportswear & equipment	-	11,014	11,014	21,151
Event income	2,140	-	2,140	1,339
Tournament entry	-	-	-	-
Sundry	-	-	-	-
	183,977	52,307	236,284	220,954
<u>Investment Income</u>	46	-	46	36
<u>Other income</u>	-	-	-	-
Capital Grant	9,894	-	9,894	-
Total Incoming Resources	194,691	58,807	253,498	228,464

Hillsborough Boys Football Club

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the Year Ended 30 June 2024

3. RESOURCES EXPENDED

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<u>Charitable Activities</u>				
Direct Charitable Expenditure				
Sportswear & equipment	33,825	11,014	44,839	43,274
Football Factory rental	18,000	-	18,000	18,318
Salaries and ER NIC	7,412	-	7,412	28,255
Awards dinner	7,288	23,173	30,461	34,884
Trips & tours	5,480	23,120	28,600	16,168
League & referee fees	40,026	-	40,026	31,039
Facility hire	25,636	1,500	27,136	22,413
Coaching badges & training	8,454	-	8,454	3,257
Casual coaches	7,945	-	7,945	9,310
Light and heat	7,728	-	7,728	4,955
Tournament entry	2,840	-	2,840	2,893
Organised activities	4,270	-	4,270	-
Event expenses	4,135	-	4,135	3,897
Minibus expenses	2,455	-	2,455	-
Sundry	3,025	-	3,025	2,214
NIYFA Insurance	1,586	-	1,586	1,206
Trophies	240	-	240	462
	180,345	58,807	239,152	222,545
Fundraising and Advertising	1,976	-	1,976	1,528
Management and Administration of the charity				
Repairs and equipment	6,849	-	6,849	2,265
Printing & Stationary	2,638	-	2,638	7,622
Telephone and broadband	-	-	-	221
Club communications	716	-	716	783
Depreciation	9,894	-	9,894	-
Loan interest	488	-	488	623
Bank fees and Interest	1,096	-	1,096	1,017
	21,681	-	21,681	12,531
Total expenditure on charitable activities	204,002	58,807	262,809	236,604
Governance Costs				
Accountancy	350	-	350	350
Total governance costs	350	-	350	350
Total Resources Expended	204,352	58,807	263,159	236,954

Hillsborough Boys Football Club

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the Year Ended 30 June 2024

4. EMPLOYEE INFORMATION

	2024	2023
Average number of staff employed by the company during the year	1	1
	<u>1</u>	<u>1</u>

5. TRUSTEES EMOLUMENTS

	2024	2023
	£	£
Trustee's emoluments	-	-
	<u>-</u>	<u>-</u>

6. ACCOUNTANT'S REMUNERATION

	2024	2023
	£	£
Accountant's remuneration	350	350
	<u>350</u>	<u>350</u>

Hillsborough Boys Football Club

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the Year Ended 30 June 2024

7. TANGIBLE FIXED ASSETS

	Total
	Motor Vehicles £
Cost	
At 30 June 2023	39,576
Additions	-
Disposals	-
At 30 June 2024	<u>39,576</u>
Depreciation	
At 30 June 2023	-
Charge for year	9,894
Disposals	-
At 30 June 2024	<u>-</u>
Net Book Values	
At 30 June 2024	<u>29,682</u>
At 30 June 2023	<u>39,576</u>

8. DEBTORS

	2024	2023
	£	£
Accrued Income	-	-
Prepayments	9,765	3,124
	<u>9,765</u>	<u>3,124</u>

9. CREDITORS: amounts falling due within one year

	2024	2023
	£	£
Deferred income	1,000	3,780
Accruals	3,949	3,824
Bank Loan	6,123	6,123
Unsecured Loan	3,000	-
	<u>14,072</u>	<u>13,727</u>

CREDITORS: amounts falling due after more than one year

	2024	2023
	£	£
Bank Loan	10,117	15,755
Capital Grant Reserve	29,682	39,576
	<u>39,799</u>	<u>55,331</u>

Hillsborough Boys Football Club

NOTES TO THE FINANCIAL STATEMENTS (continued) For the Year Ended 30 June 2024

10. ANALYSIS OF MOVEMENT IN RESTRICTED AND UNRESTRICTED FUNDS

	Opening Balance	Income	Expenditure	Transfer Between funds	Closing Balance
	£	£	£	£	£
Grants & sponsorship	-	6,500	(6,500)	-	-
Awards dinner	-	18,173	(18,173)	-	-
Sportswear & equip	-	11,014	(11,014)	-	-
Tours & trips	-	23,120	(23,120)	-	-
Total Restricted Funds	-	58,807	(58,807)	-	-
Unrestricted Funds	4,226	194,691	(204,352)	-	5,435
Total	4,226	253,498	(263,159)	-	5,435

	Restricted Funds	Unrestricted Funds	Total
	£	£	£
Fixed Assets	-	29,682	29,682
Current Assets	-	18,754	18,754
Current Liabilities < 1 yr	-	(14,072)	(14,072)
Liabilities > 1 yr	-	(39,799)	(39,799)
Net Assets	-	(5,435)	(5,435)

11. RESTRICTED FUND DESCRIPTIONS

Restricted funds comprises income received for specific purposes. Such purposes are within the overall aims of the charity.

Hillsborough Boys Football Club

Northern Ireland - Charity number 103070

Accounts

Hillsborough Boys Football Club

STATEMENT OF FINANCIAL ACTIVITIES
(including an Income & Expenditure Account)
For the year ended 30 June 2023

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2023	2023	2023	2022
	£	£	£	£
INCOMING RESOURCES (Note 2)				
Incoming Resources from Charitable Activities	950	6,524	7,474	26,807
Incoming Resources from generated funds	171,508	49,446	220,954	168,450
Investment Income	36	-	36	5
Other income	-	-	-	2,383
TOTAL INCOMING RESOURCES	172,494	55,970	228,464	197,645
RESOURCES EXPENDED (Note 3)				
Charitable activities	180,634	55,970	236,604	179,349
Governance Costs	350	-	350	350
TOTAL RESOURCES EXPENDED	180,984	55,970	236,954	179,699
Net incoming / (outgoing) resources for the year	(8,490)	-	(8,490)	17,946
Transfer between funds	-	-	-	-
Balance brought forward	12,716	-	12,716	(5,230)
Balance carried forward	4,226	-	4,226	12,716

The above Statement of Financial Activities includes all information as required to be disclosed by the Companies Act 2006.

All of the activities of the company are classed as continuing.

There is no difference between the net incoming resources for the year stated above and their historical cost equivalents.

Hillsborough Boys Football Club

BALANCE SHEET as at 30 June 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible Assets	7	39,576	-
		<u>39,576</u>	-
Current Assets			
Debtors	8	3,124	1,130
Cash at bank and in hand		30,584	47,717
		<u>33,708</u>	<u>48,847</u>
Creditors: amounts falling Due within one year	9	13,727	14,876
Net Current assets		19,981	33,971
Assets less Current Liabilities		<u>59,557</u>	<u>33,971</u>
Creditors: amounts falling Due after more than one year	9	55,331	21,255
Net assets/(liabilities)		<u>4,226</u>	<u>12,716</u>
REPRESENTED BY:			
Unrestricted Funds	10	4,226	12,716
Restricted Funds	10	-	-
Total Funds	10	<u>4,226</u>	<u>12,716</u>

The trustees and members have not required the charity to obtain an audit of its financial statements for the year ended 30 June 2023.

The trustees acknowledge their responsibilities for:

- (a) Ensuring that the charity keeps accounting records which comply with current legislation and
- (b) Preparing financial statements which give a true and fair view of the state of the charity as at the end of each financial year and of its surplus or deficit for each financial year.

The notes on pages 7 to 13 form an integral part of these financial statements.

These financial statements were approved and authorised for issue by the Trustees on 28 March 2025 and signed on their behalf by:



Paul Alexander – Chairman

Charity Registration No: 103070

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 30 June 2023

1. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charities' financial statements.

A. Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable Accounting Standards in the United Kingdom including the Statement of Recommended Practice on 'Accounting and Reporting by Charities (revised 2005) and the Companies Act 2006. A summary of the more important accounting policies, which have been applied consistently, is set out below.

B. Cash Flow Statement

The directors have taken advantage of the exemption in Financial Reporting Standard No.1 (Revised 1996) from including a cash flow statement in the financial statements on the grounds that the company is small.

C. Tangible Fixed Assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Motor Vehicles – 25% straight line

D. Capital Grants

Capital grants received and receivable are treated as deferred income and amortised to the profit and loss account over the useful economic life of the asset to which it relates.

E. Incoming Resources

(i) Incoming resources from generated funds

Voluntary income includes incoming resources from membership fees, dues, gifts, donations and grants and is recognised in full in the Statement of Financial Activities when receivable. Activities for generating funds are commercial activities which are recognised as earned when the related goods and services are provided.

(ii) Incoming Resources from charitable activities

Incoming resources from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. It is recognised as earned as the related services or goods are provided. Grant income included in this category provides funding to support projects and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

F. Resources Expended

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods and services are supplied. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with use of resources.

Hillsborough Boys Football Club

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the Year Ended 30 June 2023

ACCOUNTING POLICIES (continued)

(i) Charitable activities

This comprises all the resources applied by the charity in undertaking its work to meet its charitable objectives.

(ii) Governance Costs

Includes the costs of governance arrangements which relate to the general running of the charity.

G. Fund Accounting

The charity has two types of funds for which it is responsible at the year-end:

Unrestricted Funds – Funds which are expendable at the discretion of the Trustees in furtherance of the objectives of the charity. In addition, funds may be held in order to finance capital investment and working capital.

Restricted Funds – Income received for specific purposes. Such purposes are within the overall aims of the charity.

H. Taxation status

The organisation is recognised as a charity for tax purposes by HM Revenue & Customs. Accordingly, it has availed of the exemptions contained in Chapter 3 Part 11 Corporation Taxes Act 2010 and Section 256 Taxation of Chargeable Gains Act 1992. As a charity Hillsborough Boys FC are not liable to Corporation Tax.

Hillsborough Boys Football Club

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the Year Ended 30 June 2023

2. INCOMING RESOURCES

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<u>Incoming Resources from Charitable Activities</u>				
Grants & sponsorship	950	6,524	7,474	26,807
	950	6,524	7,474	26,807
<u>Incoming Resources from Generated Funds</u>				
Donations & Membership	147,782	-	147,782	132,302
Organised activities	12,513	-	12,513	12,364
Tours & trips	-	10,756	10,756	-
Awards dinner	-	17,539	17,539	11,035
Hire of facilities	8,112	-	8,112	11,027
Fundraising events	1,762	-	1,762	257
Sportswear & equipment	-	21,151	21,151	1,465
Event income	1,339	-	1,339	-
Tournament entry	-	-	-	-
Sundry	-	-	-	-
	171,508	49,446	220,954	168,450
<u>Investment Income</u>	36	-	36	5
<u>Other income - Furlough</u>	-	-	-	2,383
Total Incoming Resources	172,494	55,970	228,464	197,645

Hillsborough Boys Football Club

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the Year Ended 30 June 2023

3. RESOURCES EXPENDED

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<u>Charitable Activities</u>				
Direct Charitable Expenditure				
Sportswear & equipment	20,099	23,175	43,274	24,732
Football Factory rental	18,318	-	18,318	18,000
Salaries and ER NIC	28,255	-	28,255	26,463
Awards dinner	16,345	18,539	34,884	21,226
Trips & tours	5,412	10,756	16,168	1,078
League & referee fees	31,039	-	31,039	26,072
Facility hire	21,413	1,000	22,413	16,935
Coaching badges & training	3,257	-	3,257	6,287
Casual coaches	9,310	-	9,310	8,988
Light and heat	4,955	-	4,955	3,033
Tournament entry	2,893	-	2,893	2,465
Event expenses	3,897	-	3,897	-
Sundry	2,214	-	2,214	2,015
NIYFA Insurance	1,206	-	1,206	776
Trophies	462	-	462	577
	169,075	53,470	222,545	158,647
Fundraising and Advertising	1,528	-	1,528	99
Management and Administration of the charity				
Repairs and equipment	2,265	-	2,265	14,349
Professional fees	-	-	-	1,704
Printing & Stationary	5,122	2,500	7,622	2,169
Telephone and broadband	221	-	221	656
Club communications	783	-	783	560
Loan interest	623	-	623	159
Bank fees and Interest	1,017	-	1,017	1,006
	10,031	2,500	12,531	20,603
Total expenditure on charitable activities	180,634	55,970	236,604	179,349
Governance Costs				
Accountancy	350	-	350	350
Total governance costs	350	-	350	350
Total Resources Expended	180,984	55,970	236,954	179,699

Hillsborough Boys Football Club

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the Year Ended 30 June 2023

4. EMPLOYEE INFORMATION

	2023	2022
Average number of staff employed by the company during the year	1	1
	<u>1</u>	<u>1</u>

5. TRUSTEES EMOLUMENTS

	2023	2022
	£	£
Trustee's emoluments	-	-
	<u>-</u>	<u>-</u>

6. ACCOUNTANT'S REMUNERATION

	2023	2022
	£	£
Accountant's remuneration	350	350
	<u>350</u>	<u>350</u>

Hillsborough Boys Football Club

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the Year Ended 30 June 2023

7. TANGIBLE FIXED ASSETS

	Total
	Motor Vehicles
	£
Cost	
At 30 June 2022	-
Additions	39,576
Disposals	-
At 30 June 2023	<u>39,576</u>
Depreciation	
At 30 June 2022	-
Charge for year	-
Disposals	-
At 30 June 2023	<u>-</u>
Net Book Values	
At 30 June 2023	<u>39,576</u>
At 30 June 2022	<u>-</u>

8. DEBTORS

	2023	2022
	£	£
Accrued Income	-	-
Prepayments	3,124	1,130
	<u>3,124</u>	<u>1,130</u>

9. CREDITORS: amounts falling due within one year

	2023	2022
	£	£
Deferred income	3,780	4,340
Accruals	3,824	4,413
Loans	6,123	6,123
	<u>13,727</u>	<u>14,876</u>

CREDITORS: amounts falling due after more than one year

	2023	2022
	£	£
Loans	15,755	21,255
Capital Grant Reserve	39,576	-
	<u>55,331</u>	<u>21,255</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the Year Ended 30 June 2023

10. ANALYSIS OF MOVEMENT IN RESTRICTED AND UNRESTRICTED FUNDS

	Opening Balance	Income	Expenditure	Transfer Between funds	Closing Balance
	£	£	£	£	£
Grants & sponsorship	-	6,524	(6,524)	-	-
Awards dinner	-	17,539	(17,539)	-	-
Sportswear & equip	-	21,151	(21,151)	-	-
Tours & trips	-	10,756	(10,756)	-	-
Total Restricted Funds	-	55,970	(55,970)	-	-
Unrestricted Funds	12,716	172,494	(180,984)	-	4,226
Total	12,716	228,464	(236,954)	-	4,226

	Restricted Funds	Unrestricted Funds	Total
	£	£	£
Fixed Assets	-	39,576	39,576
Current Assets	-	33,708	33,708
Current Liabilities < 1 yr	-	(13,727)	(13,727)
Liabilities > 1 yr	-	(55,331)	(55,331)
Net Assets	-	4,226	4,226

11. RESTRICTED FUND DESCRIPTIONS

Restricted funds comprises income received for specific purposes. Such purposes are within the overall aims of the charity.

Hillsborough Boys Football Club

Northern Ireland - Charity number 103070

Annual report

Hillsborough Boys Football Club

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2023

The Trustees present their report and the financial statements for the year ended 30 June 2023.

Principle Activity

The principle activities of Hillsborough Boys Football Club are as follows:-

- a) To encourage participation in, and enjoyment of, association football;
- b) To develop the skills of all participating players and officials;
- c) To develop lifestyle issues and the fitness of all participating players;
- d) To provide a positive, safe and competitive environment to play 11 a-side- football;
- e) To provide as and when required, in conjunction with the NIYFA and local leagues, educational courses covering player protection, football development, drug awareness, dietary requirements, first aid or any other relevant education for all participating players and officials;
- f) To promote sportsmanship and fair play in young footballers, officials and parents, irrespective of gender, race, religion or social status.

Membership

Membership of the charity is open to anyone interested in the sport on application regardless of sex, age, disability, ethnicity, nationality, sexual orientation, religion or other beliefs.

Trustees

The trustees who served during the year are as follows:-

Paul Alexander	(Chairman)
Steven Earney	(Vice Chairman)
Susan Jackson	(Secretary)
Sean Walsh	(Treasurer)

The trustees are elected at every Annual General Meeting.

Financial Review

Hillsborough Boys Football Club is a charitable organisation. The results for the year are set out in detail on pages 5 to 13. The charity returned net outgoing resources for the year of £8,490 (2022 – net incoming resources of £17,946). The trustees continue to monitor the level of reserves held by the charity and are actively taking steps to increase the reserves in order to meet any unforeseen expenditure incurred.

This report was approved by the Trustees on 28 March 2025 and signed on its behalf by:



Paul Alexander – Chairman

Charity Registration No 103070
Accepted as a charity by HM Revenue
& Customs under reference NI00245

Hillsborough Boys Football Club

Northern Ireland - Charity number 103070

Annual return

Hillsborough Boys Football Club

**REPORT OF THE ACCOUNTANT TO THE TRUSTEES OF HILLSBOROUGH BOYS
FOOTBALL CLUB FOR THE YEAR ENDED 30 JUNE 2023**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 30 June 2023 set out on pages 5 to 13 and you consider that the company is exempt from an audit.

In accordance with your instructions, I have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and explanations supplied to me.

GM LAW
45 Tullymore Road
Hillsborough
Co Down
BT26 6QE



G. Mechelle Law

Date: 28 March 2025

Hillsborough Boys Football Club

Northern Ireland - Charity number 103070

Accounts

Hillsborough Boys Football Club

STATEMENT OF FINANCIAL ACTIVITIES
(including an Income & Expenditure Account)
For the year ended 30 June 2022

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
INCOMING RESOURCES (Note 2)				
Incoming Resources from Charitable Activities	-	26,807	26,807	10,974
Incoming Resources from generated funds	155,950	12,500	168,450	75,468
Investment Income	5	-	5	1
Other income	-	2,383	2,383	17,203
TOTAL INCOMING RESOURCES	155,955	41,690	197,645	103,646
RESOURCES EXPENDED (Note 3)				
Charitable activities	137,659	41,690	179,349	109,546
Governance Costs	350	-	350	300
TOTAL RESOURCES EXPENDED	138,009	41,690	179,699	109,846
Net incoming / (outgoing) resources for the year	17,946	-	17,946	(6,200)
Transfer between funds	-	-	-	-
Balance brought forward	(5,230)	-	(5,230)	970
Balance carried forward	12,716	-	12,716	(5,230)

The above Statement of Financial Activities includes all information as required to be disclosed by the Companies Act 2006.

All of the activities of the company are classed as continuing.

There is no difference between the net incoming resources for the year stated above and their historical cost equivalents.

Hillsborough Boys Football Club

BALANCE SHEET as at 30 June 2022

	Note	2022 £	2021 £
Fixed Assets			
Tangible Assets	7	-	-
Current Assets			
Debtors	8	1,130	1,467
Cash at bank and in hand		47,717	38,186
		<u>48,847</u>	<u>39,653</u>
Creditors: amounts falling Due within one year	9	14,876	17,663
Net Current assets		33,971	21,990
Assets less Current Liabilities		<u>33,971</u>	<u>21,990</u>
Creditors: amounts falling Due after more than one year	9	21,255	27,220
Net assets/(liabilities)		<u>12,716</u>	<u>(5,230)</u>
REPRESENTED BY:			
Unrestricted Funds	10	12,716	(5,230)
Restricted Funds	10	-	-
Total Funds	10	<u>12,716</u>	<u>(5,230)</u>

The trustees and members have not required the charity to obtain an audit of its financial statements for the year ended 30 June 2022.

The trustees acknowledge their responsibilities for:

- (a) Ensuring that the charity keeps accounting records which comply with current legislation and
- (b) Preparing financial statements which give a true and fair view of the state of the charity as at the end of each financial year and of its surplus or deficit for each financial year.

The notes on pages 7 to 13 form an integral part of these financial statements.

These financial statements were approved and authorised for issue by the Trustees on 28 March 2025 and signed on their behalf by:



Paul Alexander – Chairman

Charity Registration No: 103070

NOTES TO THE FINANCIAL STATEMENTS

Hillsborough Boys Football Club

For the year ended 30 June 2022

1. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charities' financial statements.

A. Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable Accounting Standards in the United Kingdom including the Statement of Recommended Practice on 'Accounting and Reporting by Charities (revised 2005) and the Companies Act 2006. A summary of the more important accounting policies, which have been applied consistently, is set out below.

B. Cash Flow Statement

The directors have taken advantage of the exemption in Financial Reporting Standard No.1 (Revised 1996) from including a cash flow statement in the financial statements on the grounds that the company is small.

C. Incoming Resources

(i) Incoming resources from generated funds

Voluntary income includes incoming resources from membership fees, dues, gifts, donations and grants and is recognised in full in the Statement of Financial Activities when receivable. Activities for generating funds are commercial activities which are recognised as earned when the related goods and services are provided.

(ii) Incoming Resources from charitable activities

Incoming resources from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. It is recognised as earned as the related services or goods are provided. Grant income included in this category provides funding to support projects and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

D. Resources Expended

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods and services are supplied. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with use of resources.

(i) Charitable activities

This comprises all the resources applied by the charity in undertaking its work to meet its charitable objectives.

(ii) Governance Costs

Includes the costs of governance arrangements which relate to the general running of the charity.

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 30 June 2022

ACCOUNTING POLICIES (continued)

E. Fund Accounting

The charity has two types of funds for which it is responsible at the year-end:

Unrestricted Funds – Funds which are expendable at the discretion of the Trustees in furtherance of the objectives of the charity. In addition, funds may be held in order to finance capital investment and working capital.

Restricted Funds – Income received for specific purposes. Such purposes are within the overall aims of the charity.

F. Taxation status

The organisation is recognised as a charity for tax purposes by HM Revenue & Customs. Accordingly, it has availed of the exemptions contained in Chapter 3 Part 11 Corporation Taxes Act 2010 and Section 256 Taxation of Chargeable Gains Act 1992. As a charity Hillsborough Boys FC are not liable to Corporation Tax.

Hillsborough Boys Football Club

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the Year Ended 30 June 2022

2. INCOMING RESOURCES

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<u>Incoming Resources from Charitable Activities</u>				
Grants & sponsorship	-	26,807	26,807	10,974
	-	26,807	26,807	10,974
<u>Incoming Resources from Generated Funds</u>				
Donations & Membership	132,302	-	132,302	55,570
Organised activities	12,364	-	12,364	5,093
Tours & trips	-	-	-	-
Awards dinner	-	11,035	11,035	-
Hire of facilities	11,027	-	11,027	-
Fundraising events	257	-	257	5,640
Sportswear & equipment	-	1,465	1,465	9,165
Festival income	-	-	-	-
Tournament entry	-	-	-	-
Sundry	-	-	-	-
	155,950	12,500	168,450	75,468
<u>Investment Income</u>	5	-	5	1
<u>Other income - Furlough</u>	-	2,383	2,383	17,203
Total Incoming Resources	155,955	41,690	197,645	103,646

Hillsborough Boys Football Club

NOTES TO THE FINANCIAL STATEMENTS (continued) For the Year Ended 30 June 2022

3. RESOURCES EXPENDED

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Charitable Activities				
Direct Charitable Expenditure				
Sportswear & equipment	6,897	17,835	24,732	30,111
Football Factory rental	18,000	-	18,000	18,000
Salaries and ER NIC	23,580	2,883	26,463	27,576
Awards dinner	4,191	17,035	21,226	-
Trips & tours	1,078	-	1,078	-
League & referee fees	26,072	-	26,072	4,243
Facility hire	16,935	-	16,935	12,881
Coaching badges & training	3,402	2,885	6,287	2,250
Casual coaches	7,936	1,052	8,988	3,310
Light and heat	3,033	-	3,033	2,295
Tournament entry	2,465	-	2,465	1,700
Festival expenses	-	-	-	-
Sundry	2,015	-	2,015	184
NIYFA Insurance	776	-	776	1,011
Trophies	577	-	577	363
	116,957	41,690	158,647	103,924
Fundraising and Advertising	99	-	99	-
Management and Administration of the charity				
Repairs and equipment	14,349	-	14,349	3,231
Professional fees	1,704	-	1,704	-
Printing & Stationary	2,169	-	2,169	-
Telephone and broadband	656	-	656	677
Club communications	560	-	560	1,325
Loan interest	159	-	159	-
Bank fees and Interest	1,006	-	1,006	389
	20,603	-	20,603	5,622
Total expenditure on charitable activities	137,659	41,690	179,349	109,546
Governance Costs				
Accountancy	350	-	350	300
	350	-	350	300
Total Resources Expended	138,009	41,690	179,699	109,846

Hillsborough Boys Football Club

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the Year Ended 30 June 2022

4. EMPLOYEE INFORMATION

	2022	2021
Average number of staff employed by the company during the year	1	1
	<u>1</u>	<u>1</u>

5. TRUSTEES EMOLUMENTS

	2022	2021
	£	£
Trustee's emoluments	-	-
	<u>-</u>	<u>-</u>

6. ACCOUNTANT'S REMUNERATION

	2022	2021
	£	£
Accountant's remuneration	350	300
	<u>350</u>	<u>300</u>

Hillsborough Boys Football Club

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the Year Ended 30 June 2022

7. TANGIBLE FIXED ASSETS

	Total
	£
Cost	
At 30 June 2021	-
Additions	-
Disposals	-
At 30 June 2022	-
Depreciation	
At 30 June 2021	-
Charge for year	-
Disposals	-
At 30 June 2022	-
Net Book Values	
At 30 June 2022	-
At 30 June 2021	-

8. DEBTORS

	2022	2021
	£	£
Accrued Income	-	1,467
Prepayments	1,130	-
	<u>1,130</u>	<u>1,467</u>

9. CREDITORS: amounts falling due within one year

	2022	2021
	£	£
Deferred income	4,340	-
Accruals	4,413	16,133
Loans	6,123	1,530
	<u>14,876</u>	<u>17,663</u>

CREDITORS: amounts falling due after more than one year

	2022	2021
	£	£
Loans	21,255	27,220

Hillsborough Boys Football Club

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the Year Ended 30 June 2022

10. ANALYSIS OF MOVEMENT IN RESTRICTED AND UNRESTRICTED FUNDS

	Opening Balance	Income	Expenditure	Transfer Between funds	Closing Balance
	£	£	£	£	£
Grants & sponsorship	-	26,807	(26,807)	-	-
Awards dinner	-	11,035	(11,035)	-	-
Sportswear & equip	-	1,465	(1,465)	-	-
Other income	-	2,383	(2,383)	-	-
Total Restricted Funds	-	41,690	(41,690)	-	-
Unrestricted Funds	(5,230)	155,955	(138,009)	-	12,716
Total	(5,230)	197,645	(179,699)	-	12,716

	Restricted Funds	Unrestricted Funds	Total
	£	£	£
Fixed Assets	-	-	-
Current Assets	-	48,847	48,847
Current Liabilities < 1 yr	-	(14,876)	(14,876)
Liabilities > 1 yr	-	(21,255)	(21,255)
Net Assets	-	12,716	12,716

11. RESTRICTED FUND DESCRIPTIONS

Restricted funds comprises income received for specific purposes. Such purposes are within the overall aims of the charity.

Hillsborough Boys Football Club

Northern Ireland - Charity number 103070

Annual report

Hillsborough Boys Football Club

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2022

The Trustees present their report and the financial statements for the year ended 30 June 2022.

Principle Activity

The principle activities of Hillsborough Boys Football Club are as follows:-

- a) To encourage participation in, and enjoyment of, association football;
- b) To develop the skills of all participating players and officials;
- c) To develop lifestyle issues and the fitness of all participating players;
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Membership

Membership of the charity is open to anyone interested in the sport on application regardless of sex, age, disability, ethnicity, nationality, sexual orientation, religion or other beliefs.

Trustees

The trustees who served during the year are as follows:-

Paul Alexander	(Chairman)	
Catherine Walsh	(Secretary)	- Resigned 23 August 2021
Susan Jackson	(Secretary)	- Appointed 7 August 2021
Sean Walsh	(Treasurer)	
Paul Blackledge	(Vice Chairman)	- Resigned 23 August 2021
Steven Earney	(Vice Chairman)	- Appointed 7 August 2021

The trustees are elected at every Annual General Meeting.

Financial Review

Hillsborough Boys Football Club is a charitable organisation. The results for the year are set out in detail on pages 5 to 13. The charity returned net incoming resources for the year of £17,946 (2021 – net outgoing resources of £6,200). The trustees continue to monitor the level of reserves held by the charity and are actively taking steps to increase the reserves in order to meet any unforeseen expenditure incurred.

This report was approved by the Trustees on 28 March 2025 and signed on its behalf by:



Paul Alexander – Chairman

Charity Registration No 103070
Accepted as a charity by HM Revenue
& Customs under reference NI00245

Hillsborough Boys Football Club

Northern Ireland - Charity number 103070

Annual return

Hillsborough Boys Football Club

**REPORT OF THE ACCOUNTANT TO THE TRUSTEES OF HILLSBOROUGH BOYS
FOOTBALL CLUB FOR THE YEAR ENDED 30 JUNE 2022**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 30 June 2022 set out on pages 5 to 13 and you consider that the company is exempt from an audit.

In accordance with your instructions, I have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and explanations supplied to me.

GM LAW
45 Tullymore Road
Hillsborough
Co Down
BT26 6QE



G. Mechelle Law

Date: 28 March 2025