

Downpatrick Football Club

Northern Ireland · Charity number 103186

Details

Status	Received
Registered	2015-08-05
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	1 Fountain Street Downpatrick County Down Bt30 6aw BT30 6AW
Phone	07716 853990
Email	secretary@downpatrickfc.co.uk
Website	www.downpatrickfc.co.uk

Activities

Purposes: The main purposes of the Club are to provide facilities for and to promote participation in the amateur sport of football in the Downpatrick area and its environs in Co Down without distinction of age, gender, nationality, ethnic minority or religious beliefs or disability. In pursuit of these objects, the club will also seek to promote peace and reconciliation.

What the charity does: The advancement of health or the saving of lives, The advancement of citizenship or community development, The advancement of amateur sport

How the charity works: Community development, Sport/recreation, Volunteer development, Youth development

Who the charity helps: Children (5-13 year olds), Learning disabilities, Men, Older people, Parents, Physical disabilities, Preschool (0-5 year olds), Volunteers, Women, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£62,827	£58,832	£0	0

Trustees

Name	Role	Appointed
Mr Eugene Milligan		
Mr Mark Murphy		
Mr Michael Bohill		
Mr Patrick Trueman		
Mr Paul Moore		
Mr Thomas Leckey		
Mr Tony Mcshane		

Downpatrick Football Club

Northern Ireland - Charity number 103186

Accounts

Charity registration number: 103186

**Downpatrick Football Club
Financial Statements
Year Ended 31 May 2025**

KPS Chartered Accountants
Chartered Tax Advisers
Registered Auditors
35 Irish Street
Downpatrick
Co. Down
BT30 6BW

Downpatrick Football Club

Financial Statements

Year Ended 31 May 2025

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Downpatrick Football Club

Trustees' Annual Report

Year Ended 31 May 2025

Charity registration number	103186
Management Committee	Mr Paul Moore (Chairman) Mr Tony McShane (Treasurer) Mr Jonathan Holland (Secretary) Mr Mark Murphy Mr Mark McCann Mr Barry McDowell Mr Conal Gardner Mr David Sharvin Mr Liam Toner Mr Marty McGarry Mr Nigel Peacock Mr Paul Keown Mr Ryan Madine Mrs Ashleigh McShane Mr Brendan Harper
Trustees	Mr Michael Bohill Mr Tony McShane Mr Paul Moore Mr Eugene Milligan Mr Thomas Leckey Mr Mark Murphy Mr Patrick Trueman
Accountants	KPS Chartered Accountants Chartered Tax Advisers Registered Auditors 35 Irish Street Downpatrick Co Down BT30 6BW
Solicitor	Scullion & Green Solicitors 50 St Patrick's Avenue Downpatrick Co. Down BT30 6DW
Bankers	Ulster Bank 11-16 E Donegal Square Belfast BT1 5HD

Downpatrick Football Club

Trustees' Annual Report

Year Ended 31 May 2025

The Trustees present their annual report and the financial statements of the charity for the year ended 31 May 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Trustees of the charity

The trustees who have served during the year and since the year end were as follows:

Mr Michael Bohill
Mr Tony McShane
Mr Paul Moore
Mr Eugene Milligan
Mr Thomas Leckey
Mr Mark Murphy
Mr Patrick Trueman

Objectives and activities

Downpatrick Football Club's principal objective is the promotion and development of amateur football within the wider Downpatrick area. The club aims to provide inclusive, accessible football opportunities for people of all ages and abilities, while promoting physical health, mental wellbeing, social inclusion, and community cohesion.

The club operates two senior men's teams competing in the Newcastle & District Amateur Football League. A strong and growing youth section competes in organised league football, including teams in the South Belfast Youth Football League (Under-14 to Under-17) and the Down Youth Football League (Under-11 to Under-13), alongside a Mini Soccer programme for children aged Under-7 to Under-10. The football Club also launched the girls only section which saw us fielding teams at u9's, u11's & u13's age groups in the Downpatrick Youth Football League.

In response to increasing demand for early participation in sport, the club has introduced a Soccer Tots programme for boys and girls aged 4–6. The club is committed to equality of opportunity and welcomes participants regardless of age, gender, nationality, ethnicity, religion, or ability. Through its activities, Downpatrick FC also seeks to promote peace, reconciliation, and positive community relations through sport.

Public benefit statement

The charity has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the charity's objectives and activities as well as providing public benefit.

Achievements and performance

During the year, the club continued to work closely with the local parish regarding the potential long-term use of a vacant field within the town known as St Dillon's. A short-term lease was successfully secured, enabling the club to begin developing the site as a home base. Initially,

Downpatrick Football Club

Trustees' Annual Report

Year Ended 31 May 2025

the facility will be used for summer training; however, longer-term plans include the development of a full-size 11-a-side pitch and suitable changing facilities to support all teams across the club.

In response to growth within the youth section, the club introduced a second senior team into the Newcastle & District Amateur Football League. This initiative created a structured pathway for Under-17 players transitioning into senior football. The second team achieved significant success in its inaugural season, winning both the league title and the Supplementary Cup. The pathway also strengthened the first team, with three players making their senior debuts. The first team had a successful season, securing promotion and reaching the Bobby Dalzell Cup final.

Membership continued to increase across all age groups, with particularly strong participation at Under-15 level, resulting in the formation of two teams. On-field success was achieved by several youth teams, with the Under-14, Under-16, and Under-17 teams securing silverware in their respective competitions. The continued growth of the Soccer Tots programme highlighted strong participation from young girls, leading the trustees to plan for the introduction of a dedicated girls' section in the forthcoming season.

Financial review

The results for the year are set out in detail on pages 6 to 13. The club had a net profit in the year of £3,995 (2024: net profit £4,397). At 31 May 2025, the total funds of the charity amounted to £1,704 (2024: (£2,291)) comprising of restricted funds of £1,085 (2024: £1,085) and unrestricted funds of £619 (2024: (£3,376)).

Reserves policy

The club's policy is to maintain sound financial control with a policy of charging sensible rates for membership, players dues, football gear and gate receipts to ensure healthy reserves to cope with any unforeseen costs that may arise.

Plans for future periods

The trustees remain committed to the sustainable growth of Downpatrick Football Club. Priorities for the coming year include the continued development of the St Dillon's site, expansion of playing opportunities for girls and young women, and the strengthening of pathways from youth to senior football. The trustees will continue to ensure that the club operates in line with its charitable objectives while maintaining a strong focus on community benefit.

Structure, governance and management

Downpatrick Football Club is managed a small number of trustees. Many hours are given free of charge to ensure the smooth running of the club and we are committed to providing facilities for and to promote participation in the amateur sport of football in the Downpatrick area and its environs in Co. Down.

Downpatrick Football Club

Trustees' Annual Report

Year Ended 31 May 2025

Trustees' responsibilities statement


The trustees 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).

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board of trustees on 30/03/2026


.....
Mr Paul Moore
Trustee

Downpatrick Football Club

Independent Examiners Report

Year Ended 31 May 2025

Independent Examiner's Report to the Trustees of Downpatrick Football Club

I report on the accounts of the charity for the year ended 31 May 2025 which are set out on pages 1 to 13.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- 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.

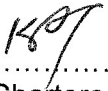
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

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

Independent examiner's statement

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.


.....
KPS Chartered Accountants
Chartered Tax Advisers
Registered Auditors
35 Irish Street
Downpatrick
BT30 6BW
Date: 30/3/26/

Downpatrick Football Club**Statement of Financial Activities**

Year Ended 31 May 2025

				2025	2024
	Note	Unrestricted funds £	Restricted funds £	Total £	Total £
Funds					
Donations	2	-	-	-	-
Charitable activities	3	50,100	-	50,100	35,549
Fundraising	4	12,727	-	12,727	11,072
Total income		62,827	-	62,827	46,621
Expenditure on:					
Raising funds	5	6,000	-	6,000	6,000
Charitable activities	6	52,832	-	52,832	36,224
Total expenditure		58,832	-	58,832	42,224
Net funds / (deficit)		3,995	-	3,995	4,397
Transfer from restricted funds		-	-	-	-
Net movement in funds	12	3,995	-	3,995	4,397
Reconciliation of funds:					
Total funds brought forward	12	(3,376)	1,085	(2,291)	(6,688)
Total funds carried forward	12	619	1,085	1,704	(2,291)

All income derives from continuing activities.

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


Downpatrick Football Club

Balance Sheet

Year Ended 31 May 2025

		2025	2024
	Note	£	£
Fixed assets			
Tangible assets	9	-	-
Current assets			
Stock		100	100
Debtors		-	-
Cash at bank and in hand		3,951	1,610
		<u>4,051</u>	<u>1,710</u>
Creditors: amounts falling due within one year			
Creditors	10	2,200	2,854
		<u>2,200</u>	<u>2,854</u>
Net current assets		1,851	(1,144)
Total assets less current liabilities		1,851	(1,144)
Creditors: amounts falling due after more than one year	11	(147)	(1,147)
Net assets		<u>1,704</u>	<u>(2,291)</u>
Charity Funds			
Restricted funds	12	1,085	1,085
Unrestricted funds	12	619	(3,376)
Total charity funds	12	<u>1,704</u>	<u>(2,291)</u>

Signed on behalf of the board of trustees on 30/3/26.....



Mr Tony McShane
Trustee

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2025

1 Summary of significant accounting policies

(a) General information and basis of preparation

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) (Charities SORP (FRS 102)), Charities Act (Northern Ireland) 2008 and UK Generally Accepted Practice.

The charity has applied Update Bulletin 1 as published on 2 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) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure. No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2025

(d) 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. It is categorised under the following headings:

- Costs of raising funds includes of draw expenditure;
- Expenditure on charitable activities includes costs associated with running the club; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(e) Administration costs allocation

Administration costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in administration of the objects of the charity. Where administration costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. The analysis of these costs is included in note 5 and note 6.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended. Costs in relation to land and buildings are being depreciated over a period of 5 years at a rate of 20% per annum on a straight-line basis.

(g) 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, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

(h) 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.

(i) 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.

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2025

2 Income from donations

	2025 £	2024 £
Grants	-	-
	<u>-</u>	<u>-</u>

Income from grants was £NIL (2024: £NIL) of which £Nil (2024: £NIL) was attributable to unrestricted funds and £Nil (2024: £NIL) was attributable to restricted funds.

3 Income from charitable activities

	2025 £	2024 £
Sponsorship	5,360	3,040
Players Dues	-	-
Membership	44,085	32,089
Gate Receipts	-	-
Other Income	655	420
	<u>50,100</u>	<u>35,549</u>

Income from charitable activities was £50,100 (2024: £35,549) of which £50,100 (2024: £35,549) was attributable to unrestricted funds and £Nil (2024: £Nil) was attributable to restricted funds.

4 Fundraising

	2025 £	2024 £
Fundraising events	12,727	11,072
	<u>12,727</u>	<u>11,072</u>

Income from fundraising activities was attributable unrestricted funds.

5 Analysis of expenditure on raising funds

	2025 £	2024 £
Cost of prizes	6,000	6,000
	<u>6,000</u>	<u>6,000</u>

£NIL (2024: £NIL) of the above costs were attributable to restricted funds. £6,000 (2024: £6,000) of the above costs were attributable to unrestricted funds.

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2025

6 Analysis of expenditure on charitable activities

	Administration costs £	2025 Total £	2024 Total £
Entry Fees & Fines	3,394	3,394	2,232
Pitch Hire Costs	22,915	22,915	16,975
Pitch Development	3,667	3,667	-
Transport Costs	-	-	-
Referee Costs	8,453	8,453	6,845
Sports Gear & Equipment	6,470	6,470	6,738
Donations	500	500	-
Medical Fees	-	-	-
Rent	666	666	582
Legal & Professional Fees	-	-	-
Staff Training	-	-	180
Printing Postage & Stationery	-	-	300
Sundry Expenses	1,684	1,684	1,082
Accountancy Fees	550	550	600
Insurance	4,174	4,174	551
Fundraising Costs	-	-	-
Bank Fees	-	-	10
Website Costs	-	-	-
Bank loan interest	294	294	-
Depreciation Charge	65	65	129
	-	-	-
	52,832	52,832	36,224

£NIL (2024: £180) of the above costs were attributable to restricted funds. £52,832 (2024 £36,044) of the above costs were attributable to unrestricted funds.

7 Net income/(expenditure) for the year

Net income/(expenditure) is stated after charging / (crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	-	-

8 Independent examiner's remuneration

The independent examiner's remuneration amounts to £600 (2024: £600).

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2025

9 Tangible fixed assets

	Land and buildings £	Total £
Cost or valuation:		
At 1 June 2024	7,330	7,330
Additions	-	-
Disposals	-	-
At 31 May 2025	<u>7,330</u>	<u>7,330</u>
Depreciation:		
At 1 June 2024	7,330	7,330
Depreciation Charge	-	-
At 31 May 2025	<u>7,330</u>	<u>7,330</u>
Net book value:		
At 31 May 2025	<u>-</u>	<u>-</u>
At 31 May 2024	<u>-</u>	<u>-</u>

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Bank Loan	1,000	1,000
Trade Creditors	600	1,254
Accruals	600	600
	<u>2,200</u>	<u>2,854</u>

11 Creditors: amounts falling due after one year

	2025 £	2024 £
Bank Loan	147	1,147
	<u>147</u>	<u>1,147</u>

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2025

12 Fund reconciliation

Unrestricted funds

	Balance at 1 June 2024	Income	Expenditure	Transfers	Balance at 31 May 2025
	£	£	£	£	£
General funds	(3,376)	62,827	(58,832)	-	619

Restricted funds

	Balance at 1 June 2024	Income	Expenditure	Transfers	Balance at 31 May 2025
	£	£	£	£	£
Santander Foundation	1,085	-	-	-	1,085

Unrestricted funds

Comprise funds that the trustees are free to use in accordance with the charity's objectives.

Restricted funds:

Santander Foundation – This is a specific grant award to fund coaching courses for disadvantaged excluded young people. The club has been unable to expend all of the funds received in respect of this grant within the stipulated 12-month time period. The Trustee's have advised this issue has been discussed with the Santander Foundation. It is the club's intention to expend these funds for the purpose provided going forward.

Downpatrick Football Club

Northern Ireland - Charity number 103186

Accounts

Charity registration number: 103186

**Downpatrick Football Club
Financial Statements
Year Ended 31 May 2024**

KPS Chartered Accountants
Chartered Tax Advisers
Registered Auditors
35 Irish Street
Downpatrick
Co. Down
BT30 6BW

Downpatrick Football Club

Financial Statements

Year Ended 31 May 2024

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Downpatrick Football Club

Trustees' Annual Report

Year Ended 31 May 2024

Charity registration number

103186

Management Committee

Mr Paul Moore (Chairman)
Mr Tony McShane (Treasurer)
Mr Jonathan Holland (Secretary)
Mr Mark Murphy
Mr Mark McCann
Mr Andrew Healey
Mr Barry McDowell
Mr Conal Gardner
Mr David Sharvin
Mr Liam Toner
Mr Marty McGarry
Mr Nigel Peacock
Mr Paul Keown
Mr Ryan Madine

Trustees

Mr Michael Bohill
Mr Tony McShane
Mr Paul Moore
Mr Eugene Milligan
Mr Thomas Leckey
Mr Mark Murphy
Mr Patrick Trueman

Accountants

KPS Chartered Accountants
Chartered Tax Advisers
Registered Auditors
35 Irish Street
Downpatrick
Co Down
BT30 6BW

Solicitor

Scullion & Green Solicitors
50 St Patrick's Avenue
Downpatrick
Co. Down
BT30 6DW

Bankers

Ulster Bank
2/8 Market Street
Downpatrick
Co. Down
BT30 6BU

Downpatrick Football Club

Trustees' Annual Report

Year Ended 31 May 2024

The Trustees present their annual report and the financial statements of the charity for the year ended 31 May 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Trustees of the charity

The trustees who have served during the year and since the year end were as follows:

Mr Michael Bohill
Mr Tony McShane
Mr Paul Moore
Mr Eugene Milligan
Mr Thomas Leckey
Mr Mark Murphy
Mr Patrick Trueman

Objectives and activities

Downpatrick Football Club is dedicated to advancing amateur football in the wider Downpatrick area. The club currently operates one senior men's team competing in the Newcastle & District Amateur Football League. Additionally, several youth teams participate in the South Belfast Youth Football League (SBYFL), including Under-17, Under-16, two Under-15 teams, and Under-14. Our Under-11, Under-12, and Under-13 teams, along with our Mini Soccer section (Under-7 to Under-10), compete in the DYFL.

Recognizing the growing demand for early engagement in football, we have introduced a Soccer Tots section for boys and girls aged 4–6. Our primary goal is to provide accessible football opportunities for all, fostering health, wellbeing, and community spirit, regardless of age, gender, nationality, ethnicity, religion, or ability. The club also promotes peace and reconciliation through sport.

Public benefit statement

The charity has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the charity's objectives and activities as well as providing public benefit.

Achievements and performance

The club continues to work closely with the South Eastern Health Trust to secure land for a much-needed facility to benefit both the club and the wider community. This effort is supported by Development Trusts NI, Newry Mourne and Down District Council, local councillors, and MLAs. Additionally, we have engaged with the local parish regarding the potential use of a vacant field within the town and talks remain ongoing.

In response to growing interest from youth players, we successfully introduced a second team into the Newcastle & District Amateur League. This initiative provided a pathway for Under-17 players to transition into senior football, resulting in a league and Supplementary Cup victory in their debut season. It also contributed to the senior team's success, with three players making their first-team debut. The first team had an outstanding season, earning promotion and reaching the Bobby Dalzell Cup final.

Downpatrick Football Club

Trustees' Annual Report

Year Ended 31 May 2024

Membership across all age groups continues to thrive, with our Under-15s fielding two teams due to high demand. Several teams achieved remarkable success, with the Under-14s, Under-16s, and Under-17s securing silverware in their respective competitions. The popularity of our Soccer Tots section has highlighted a strong interest in football among young girls, leading us to plan the introduction of a dedicated girls' section next season. Downpatrick FC remains committed to expanding opportunities for players of all ages while strengthening our role in the local community.

Financial review

The results for the year are set out in detail on pages 6 to 13. The club had a net profit in the year of £4,397 (2023: net deficit £4,348). At 31 May 2024, the total funds of the charity amounted to (£2,291) (2023: (£6,688)) comprising of restricted funds of £1,085 (2023: £1,265) and unrestricted funds of (£3,376) (2023: (£7,953)).

Reserves policy

The club's policy is to maintain sound financial control with a policy of charging sensible rates for membership, players dues, football gear and gate receipts to ensure healthy reserves to cope with any unforeseen costs that may arise.

Plans for future periods

Plans for the future include identifying a site on which to construct football playing facilities, update the club's business plan and seek new sources of funding to help finance the cost of developing the aforementioned facilities.

Structure, governance and management

Downpatrick Football Club is managed a small number of trustees. Many hours are given free of charge to ensure the smooth running of the club and we are committed to providing facilities for and to promote participation in the amateur sport of football in the Downpatrick area and its environs in Co. Down.

Trustees' responsibilities statement

The trustees 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).

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

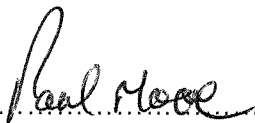
Downpatrick Football Club

Trustees' Annual Report

Year Ended 31 May 2024

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board of trustees on 28/3/25

..... 

Mr Paul Moore
Trustee

Downpatrick Football Club

Independent Examiners Report

Year Ended 31 May 2024

Independent Examiner's Report to the Trustees of Downpatrick Football Club

I report on the accounts of the charity for the year ended 31 May 2024 which are set out on pages 1 to 13.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- 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.


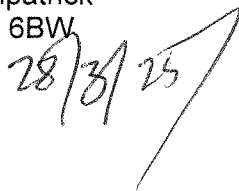
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

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

Independent examiner's statement

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.


.....
KPS Chartered Accountants
Chartered Tax Advisers
Registered Auditors
35 Irish Street
Downpatrick
BT30 6BW
Date: 28/3/25 

Downpatrick Football Club

Statement of Financial Activities

Year Ended 31 May 2024

				2024	2023
	Note	Unrestricted funds £	Restricted funds £	Total £	Total £
Funds					
Donations	2	-	-	-	-
Charitable activities	3	35,549	-	35,549	19,450
Fundraising	4	11,072	-	11,072	11,854
Total income		46,621	-	46,621	31,304
Expenditure on:					
Raising funds	5	6,000	-	6,000	6,300
Charitable activities	6	36,044	180	36,224	29,352
Total expenditure		42,044	180	42,224	35,652
Net funds / (deficit)		4,577	(180)	4,397	(4,348)
Transfer from restricted funds		-	-	-	-
Net movement in funds	12	4,577	(180)	4,397	(4,348)
Reconciliation of funds:					
Total funds brought forward	12	(7,953)	1,265	(6,688)	(2,340)
Total funds carried forward	12	(3,376)	1,085	(2,291)	(6,688)

All income derives from continuing activities.

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

Downpatrick Football Club

Balance Sheet

Year Ended 31 May 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	9	-	-
Current assets			
Stock		100	100
Debtors		-	-
Cash at bank and in hand		1,610	670
		<u>1,710</u>	<u>770</u>
Creditors: amounts falling due within one year			
Creditors	10	2,854	5,375
		<u>2,854</u>	<u>5,375</u>
Net current assets		<u>(1,144)</u>	<u>(4,605)</u>
Total assets less current liabilities		<u>(1,144)</u>	<u>(4,605)</u>
Creditors: amounts falling due after more than one year	11	<u>(1,147)</u>	<u>(2,083)</u>
Net assets		<u>(2,291)</u>	<u>(6,688)</u>
Charity Funds			
Restricted funds	12	1,085	1,265
Unrestricted funds	12	<u>(3,376)</u>	<u>(7,953)</u>
Total charity funds	12	<u>(2,291)</u>	<u>(6,688)</u>

Signed on behalf of the board of trustees on ...28/3/25



Mr Tony McShane
Trustee

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2024

1 Summary of significant accounting policies

(a) General information and basis of preparation

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) (Charities SORP (FRS 102)), Charities Act (Northern Ireland) 2008 and UK Generally Accepted Practice.

The charity has applied Update Bulletin 1 as published on 2 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) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2024

(d) 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. It is categorised under the following headings:

- Costs of raising funds includes of draw expenditure;
- Expenditure on charitable activities includes costs associated with running the club; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(e) Administration costs allocation

Administration costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in administration of the objects of the charity. Where administration costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. The analysis of these costs is included in note 5 and note 6.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended. Costs in relation to land and buildings are being depreciated over a period of 5 years at a rate of 20% per annum on a straight-line basis.

(g) 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, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

(h) 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.

(i) 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.

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2024

2 Income from donations

	2024 £	2023 £
Grants	-	-
	<u>-</u>	<u>-</u>

Income from grants was £NIL (2023: £NIL) of which £Nil (2023: £NIL) was attributable to unrestricted funds and £Nil (2023: £NIL) was attributable to restricted funds.

3 Income from charitable activities

	2024 £	2023 £
Sponsorship	3,040	2,090
Players Dues	-	-
Membership	32,089	17,360
Gate Receipts	-	-
Other Income	420	-
	<u>35,549</u>	<u>19,450</u>

Income from charitable activities was £35,549 (2023: £19,450) of which £35,549 (2023: £19,450) was attributable to unrestricted funds and £Nil (2023: £Nil) was attributable to restricted funds.

4 Fundraising

	2024 £	2023 £
Fundraising events	11,072	11,854
	<u>11,072</u>	<u>11,854</u>

Income from fundraising activities was attributable unrestricted funds.

5 Analysis of expenditure on raising funds

	2024 £	2023 £
Cost of prizes	6,000	6,300
	<u>6,000</u>	<u>6,300</u>

£NIL (2023: £NIL) of the above costs were attributable to restricted funds. £6,000 (2023: £6,300) of the above costs were attributable to unrestricted funds.

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2024

6 Analysis of expenditure on charitable activities

	Administration costs	2024 Total	2023 Total
	£	£	£
Entry Fees & Fines	2,232	2,232	1,592
Pitch Hire Costs	16,975	16,975	13,974
Cleaning Costs	-	-	-
Transport Costs	-	-	-
Referee Costs	6,845	6,845	6,432
Sports Gear & Equipment	6,738	6,738	2,267
Donations	-	-	-
Medical Fees	-	-	-
Rent	582	582	508
Legal & Professional Fees	-	-	-
Staff Training	180	180	650
Printing Postage & Stationery	300	300	516
Sundry Expenses	1,082	1,082	730
Accountancy Fees	600	600	600
Insurance	551	551	552
Fundraising Costs	-	-	-
Bank Fees	10	10	-
Website Costs	-	-	-
Bank loan interest	129	129	65
Depreciation Charge	-	-	1,466
	36,224	36,224	29,352

£180 (2023: £650) of the above costs were attributable to restricted funds. £36,044 (2023 £28,702) of the above costs were attributable to unrestricted funds.

7 Net income/(expenditure) for the year

Net income/(expenditure) is stated after charging / (crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	-	1,466

8 Independent examiner's remuneration

The independent examiner's remuneration amounts to £600 (2023: £600).

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2024

9 Tangible fixed assets

	Land and buildings £	Total £
Cost or valuation:		
At 1 June 2023	7,330	7,330
Additions	-	-
Disposals	-	-
At 31 May 2024	<u>7,330</u>	<u>7,330</u>
Depreciation:		
At 1 June 2023	7,330	7,330
Depreciation Charge		
At 31 May 2024	<u>7,330</u>	<u>7,330</u>
Net book value:		
At 31 May 2024	<u>-</u>	<u>-</u>
At 31 May 2023	<u>-</u>	<u>-</u>

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Bank Loan	1,000	1,000
Trade Creditors	1,254	3,275
Accruals	600	1,100
	<u>2,854</u>	<u>5,375</u>

11 Creditors: amounts falling due after one year

	2024 £	2023 £
Bank Loan	<u>1,147</u>	<u>2,083</u>
	<u>1,147</u>	<u>2,083</u>

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2024

12 Fund reconciliation

Unrestricted funds

	Balance at 1 June 2023	Income	Expenditure	Transfers	Balance at 31 May 2024
	£	£	£	£	£
General funds	(7,953)	46,621	(42,044)	-	(3,376)

Restricted funds

	Balance at 1 June 2023	Income	Expenditure	Transfers	Balance at 31 May 2024
	£	£	£	£	£
Santander Foundation	1,265	-	180	-	1,085

Unrestricted funds

Comprise funds that the trustees are free to use in accordance with the charity's objectives.

Restricted funds:

Santander Foundation – This is a specific grant award to fund coaching courses for disadvantaged excluded young people. The club has been unable to expend all of the funds received in respect of this grant within the stipulated 12-month time period. The Trustee's have advised this issue has been discussed with the Santander Foundation. It is the club's intention to expend these funds for the purpose provided going forward.

Downpatrick Football Club

Northern Ireland - Charity number 103186

Annual report

Charity registration number: 103186

**Downpatrick Football Club
Financial Statements
Year Ended 31 May 2024**

KPS Chartered Accountants
Chartered Tax Advisers
Registered Auditors
35 Irish Street
Downpatrick
Co. Down
BT30 6BW

Downpatrick Football Club

Financial Statements

Year Ended 31 May 2024

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Downpatrick Football Club

Trustees' Annual Report

Year Ended 31 May 2024

Charity registration number

103186

Management Committee

Mr Paul Moore (Chairman)
Mr Tony McShane (Treasurer)
Mr Jonathan Holland (Secretary)
Mr Mark Murphy
Mr Mark McCann
Mr Andrew Healey
Mr Barry McDowell
Mr Conal Gardner
Mr David Sharvin
Mr Liam Toner
Mr Marty McGarry
Mr Nigel Peacock
Mr Paul Keown
Mr Ryan Madine

Trustees

Mr Michael Bohill
Mr Tony McShane
Mr Paul Moore
Mr Eugene Milligan
Mr Thomas Leckey
Mr Mark Murphy
Mr Patrick Trueman

Accountants

KPS Chartered Accountants
Chartered Tax Advisers
Registered Auditors
35 Irish Street
Downpatrick
Co Down
BT30 6BW

Solicitor

Scullion & Green Solicitors
50 St Patrick's Avenue
Downpatrick
Co. Down
BT30 6DW

Bankers

Ulster Bank
2/8 Market Street
Downpatrick
Co. Down
BT30 6BU

Downpatrick Football Club

Trustees' Annual Report

Year Ended 31 May 2024

The Trustees present their annual report and the financial statements of the charity for the year ended 31 May 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Trustees of the charity

The trustees who have served during the year and since the year end were as follows:

Mr Michael Bohill
Mr Tony McShane
Mr Paul Moore
Mr Eugene Milligan
Mr Thomas Leckey
Mr Mark Murphy
Mr Patrick Trueman

Objectives and activities

Downpatrick Football Club is dedicated to advancing amateur football in the wider Downpatrick area. The club currently operates one senior men's team competing in the Newcastle & District Amateur Football League. Additionally, several youth teams participate in the South Belfast Youth Football League (SBYFL), including Under-17, Under-16, two Under-15 teams, and Under-14. Our Under-11, Under-12, and Under-13 teams, along with our Mini Soccer section (Under-7 to Under-10), compete in the DYFL.

Recognizing the growing demand for early engagement in football, we have introduced a Soccer Tots section for boys and girls aged 4–6. Our primary goal is to provide accessible football opportunities for all, fostering health, wellbeing, and community spirit, regardless of age, gender, nationality, ethnicity, religion, or ability. The club also promotes peace and reconciliation through sport.

Public benefit statement

The charity has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the charity's objectives and activities as well as providing public benefit.

Achievements and performance

The club continues to work closely with the South Eastern Health Trust to secure land for a much-needed facility to benefit both the club and the wider community. This effort is supported by Development Trusts NI, Newry Mourne and Down District Council, local councillors, and MLAs. Additionally, we have engaged with the local parish regarding the potential use of a vacant field within the town and talks remain ongoing.

In response to growing interest from youth players, we successfully introduced a second team into the Newcastle & District Amateur League. This initiative provided a pathway for Under-17 players to transition into senior football, resulting in a league and Supplementary Cup victory in their debut season. It also contributed to the senior team's success, with three players making their first-team debut. The first team had an outstanding season, earning promotion and reaching the Bobby Dalzell Cup final.

Downpatrick Football Club

Trustees' Annual Report

Year Ended 31 May 2024

Membership across all age groups continues to thrive, with our Under-15s fielding two teams due to high demand. Several teams achieved remarkable success, with the Under-14s, Under-16s, and Under-17s securing silverware in their respective competitions. The popularity of our Soccer Tots section has highlighted a strong interest in football among young girls, leading us to plan the introduction of a dedicated girls' section next season. Downpatrick FC remains committed to expanding opportunities for players of all ages while strengthening our role in the local community.

Financial review

The results for the year are set out in detail on pages 6 to 13. The club had a net profit in the year of £4,397 (2023: net deficit £4,348). At 31 May 2024, the total funds of the charity amounted to (£2,291) (2023: (£6,688)) comprising of restricted funds of £1,085 (2023: £1,265) and unrestricted funds of (£3,376) (2023: (£7,953)).

Reserves policy

The club's policy is to maintain sound financial control with a policy of charging sensible rates for membership, players dues, football gear and gate receipts to ensure healthy reserves to cope with any unforeseen costs that may arise.

Plans for future periods

Plans for the future include identifying a site on which to construct football playing facilities, update the club's business plan and seek new sources of funding to help finance the cost of developing the aforementioned facilities.

Structure, governance and management

Downpatrick Football Club is managed a small number of trustees. Many hours are given free of charge to ensure the smooth running of the club and we are committed to providing facilities for and to promote participation in the amateur sport of football in the Downpatrick area and its environs in Co. Down.

Trustees' responsibilities statement

The trustees 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).

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

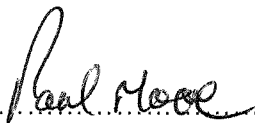
Downpatrick Football Club

Trustees' Annual Report

Year Ended 31 May 2024

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board of trustees on 28/3/25

..... 

Mr Paul Moore
Trustee

Downpatrick Football Club

Independent Examiners Report

Year Ended 31 May 2024

Independent Examiner's Report to the Trustees of Downpatrick Football Club

I report on the accounts of the charity for the year ended 31 May 2024 which are set out on pages 1 to 13.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- 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.


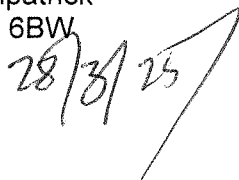
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My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
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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.


.....
KPS Chartered Accountants
Chartered Tax Advisers
Registered Auditors
35 Irish Street
Downpatrick
BT30 6BW
Date: 28/3/25 

Downpatrick Football Club

Statement of Financial Activities

Year Ended 31 May 2024

				2024	2023
	Note	Unrestricted funds £	Restricted funds £	Total £	Total £
Funds					
Donations	2	-	-	-	-
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Fundraising	4	11,072	-	11,072	11,854
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Total funds brought forward	12	(7,953)	1,265	(6,688)	(2,340)
Total funds carried forward	12	(3,376)	1,085	(2,291)	(6,688)

All income derives from continuing activities.

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

Downpatrick Football Club

Balance Sheet

Year Ended 31 May 2024

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Fixed assets			
Tangible assets	9	-	-
Current assets			
Stock		100	100
Debtors		-	-
Cash at bank and in hand		1,610	670
		<u>1,710</u>	<u>770</u>
Creditors: amounts falling due within one year			
Creditors	10	2,854	5,375
		<u>2,854</u>	<u>5,375</u>
Net current assets		<u>(1,144)</u>	<u>(4,605)</u>
Total assets less current liabilities		<u>(1,144)</u>	<u>(4,605)</u>
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Net assets		<u>(2,291)</u>	<u>(6,688)</u>
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Restricted funds	12	1,085	1,265
Unrestricted funds	12	<u>(3,376)</u>	<u>(7,953)</u>
Total charity funds	12	<u>(2,291)</u>	<u>(6,688)</u>

Signed on behalf of the board of trustees on ...28/3/25.....



Mr Tony McShane
Trustee

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2024

1 Summary of significant accounting policies

(a) General information and basis of preparation

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) (Charities SORP (FRS 102)), Charities Act (Northern Ireland) 2008 and UK Generally Accepted Practice.

The charity has applied Update Bulletin 1 as published on 2 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.

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Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2024

(d) 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. It is categorised under the following headings:

- Costs of raising funds includes of draw expenditure;
- Expenditure on charitable activities includes costs associated with running the club; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(e) Administration costs allocation

Administration costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in administration of the objects of the charity. Where administration costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. The analysis of these costs is included in note 5 and note 6.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended. Costs in relation to land and buildings are being depreciated over a period of 5 years at a rate of 20% per annum on a straight-line basis.

(g) 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, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

(h) 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.

(i) 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.

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2024

2 Income from donations

	2024 £	2023 £
Grants	-	-
	<u>-</u>	<u>-</u>

Income from grants was £NIL (2023: £NIL) of which £Nil (2023: £NIL) was attributable to unrestricted funds and £Nil (2023: £NIL) was attributable to restricted funds.

3 Income from charitable activities

	2024 £	2023 £
Sponsorship	3,040	2,090
Players Dues	-	-
Membership	32,089	17,360
Gate Receipts	-	-
Other Income	420	-
	<u>35,549</u>	<u>19,450</u>

Income from charitable activities was £35,549 (2023: £19,450) of which £35,549 (2023: £19,450) was attributable to unrestricted funds and £Nil (2023: £Nil) was attributable to restricted funds.

4 Fundraising

	2024 £	2023 £
Fundraising events	11,072	11,854
	<u>11,072</u>	<u>11,854</u>

Income from fundraising activities was attributable unrestricted funds.

5 Analysis of expenditure on raising funds

	2024 £	2023 £
Cost of prizes	6,000	6,300
	<u>6,000</u>	<u>6,300</u>

£NIL (2023: £NIL) of the above costs were attributable to restricted funds. £6,000 (2023: £6,300) of the above costs were attributable to unrestricted funds.

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2024

6 Analysis of expenditure on charitable activities

	Administration costs	2024 Total	2023 Total
	£	£	£
Entry Fees & Fines	2,232	2,232	1,592
Pitch Hire Costs	16,975	16,975	13,974
Cleaning Costs	-	-	-
Transport Costs	-	-	-
Referee Costs	6,845	6,845	6,432
Sports Gear & Equipment	6,738	6,738	2,267
Donations	-	-	-
Medical Fees	-	-	-
Rent	582	582	508
Legal & Professional Fees	-	-	-
Staff Training	180	180	650
Printing Postage & Stationery	300	300	516
Sundry Expenses	1,082	1,082	730
Accountancy Fees	600	600	600
Insurance	551	551	552
Fundraising Costs	-	-	-
Bank Fees	10	10	-
Website Costs	-	-	-
Bank loan interest	129	129	65
Depreciation Charge	-	-	1,466
	36,224	36,224	29,352

£180 (2023: £650) of the above costs were attributable to restricted funds. £36,044 (2023 £28,702) of the above costs were attributable to unrestricted funds.

7 Net income/(expenditure) for the year

Net income/(expenditure) is stated after charging / (crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	-	1,466

8 Independent examiner's remuneration

The independent examiner's remuneration amounts to £600 (2023: £600).

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2024

9 Tangible fixed assets

	Land and buildings £	Total £
Cost or valuation:		
At 1 June 2023	7,330	7,330
Additions	-	-
Disposals	-	-
At 31 May 2024	<u>7,330</u>	<u>7,330</u>
Depreciation:		
At 1 June 2023	7,330	7,330
Depreciation Charge		
At 31 May 2024	<u>7,330</u>	<u>7,330</u>
Net book value:		
At 31 May 2024	<u>-</u>	<u>-</u>
At 31 May 2023	<u>-</u>	<u>-</u>

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Bank Loan	1,000	1,000
Trade Creditors	1,254	3,275
Accruals	600	1,100
	<u>2,854</u>	<u>5,375</u>

11 Creditors: amounts falling due after one year

	2024 £	2023 £
Bank Loan	<u>1,147</u>	<u>2,083</u>
	<u>1,147</u>	<u>2,083</u>

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2024

12 Fund reconciliation

Unrestricted funds

	Balance at 1 June 2023	Income	Expenditure	Transfers	Balance at 31 May 2024
	£	£	£	£	£
General funds	(7,953)	46,621	(42,044)	-	(3,376)

Restricted funds

	Balance at 1 June 2023	Income	Expenditure	Transfers	Balance at 31 May 2024
	£	£	£	£	£
Santander Foundation	1,265	-	180	-	1,085

Unrestricted funds

Comprise funds that the trustees are free to use in accordance with the charity's objectives.

Restricted funds:

Santander Foundation – This is a specific grant award to fund coaching courses for disadvantaged excluded young people. The club has been unable to expend all of the funds received in respect of this grant within the stipulated 12-month time period. The Trustee's have advised this issue has been discussed with the Santander Foundation. It is the club's intention to expend these funds for the purpose provided going forward.

Downpatrick Football Club

Northern Ireland - Charity number 103186

Annual return

Charity registration number: 103186

**Downpatrick Football Club
Financial Statements
Year Ended 31 May 2024**

KPS Chartered Accountants
Chartered Tax Advisers
Registered Auditors
35 Irish Street
Downpatrick
Co. Down
BT30 6BW

Downpatrick Football Club

Financial Statements

Year Ended 31 May 2024

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Downpatrick Football Club

Trustees' Annual Report

Year Ended 31 May 2024

Charity registration number

103186

Management Committee

Mr Paul Moore (Chairman)
Mr Tony McShane (Treasurer)
Mr Jonathan Holland (Secretary)
Mr Mark Murphy
Mr Mark McCann
Mr Andrew Healey
Mr Barry McDowell
Mr Conal Gardner
Mr David Sharvin
Mr Liam Toner
Mr Marty McGarry
Mr Nigel Peacock
Mr Paul Keown
Mr Ryan Madine

Trustees

Mr Michael Bohill
Mr Tony McShane
Mr Paul Moore
Mr Eugene Milligan
Mr Thomas Leckey
Mr Mark Murphy
Mr Patrick Trueman

Accountants

KPS Chartered Accountants
Chartered Tax Advisers
Registered Auditors
35 Irish Street
Downpatrick
Co Down
BT30 6BW

Solicitor

Scullion & Green Solicitors
50 St Patrick's Avenue
Downpatrick
Co. Down
BT30 6DW

Bankers

Ulster Bank
2/8 Market Street
Downpatrick
Co. Down
BT30 6BU

Downpatrick Football Club

Trustees' Annual Report

Year Ended 31 May 2024

The Trustees present their annual report and the financial statements of the charity for the year ended 31 May 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Trustees of the charity

The trustees who have served during the year and since the year end were as follows:

Mr Michael Bohill
Mr Tony McShane
Mr Paul Moore
Mr Eugene Milligan
Mr Thomas Leckey
Mr Mark Murphy
Mr Patrick Trueman

Objectives and activities

Downpatrick Football Club is dedicated to advancing amateur football in the wider Downpatrick area. The club currently operates one senior men's team competing in the Newcastle & District Amateur Football League. Additionally, several youth teams participate in the South Belfast Youth Football League (SBYFL), including Under-17, Under-16, two Under-15 teams, and Under-14. Our Under-11, Under-12, and Under-13 teams, along with our Mini Soccer section (Under-7 to Under-10), compete in the DYFL.

Recognizing the growing demand for early engagement in football, we have introduced a Soccer Tots section for boys and girls aged 4–6. Our primary goal is to provide accessible football opportunities for all, fostering health, wellbeing, and community spirit, regardless of age, gender, nationality, ethnicity, religion, or ability. The club also promotes peace and reconciliation through sport.

Public benefit statement

The charity has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the charity's objectives and activities as well as providing public benefit.

Achievements and performance

The club continues to work closely with the South Eastern Health Trust to secure land for a much-needed facility to benefit both the club and the wider community. This effort is supported by Development Trusts NI, Newry Mourne and Down District Council, local councillors, and MLAs. Additionally, we have engaged with the local parish regarding the potential use of a vacant field within the town and talks remain ongoing.

In response to growing interest from youth players, we successfully introduced a second team into the Newcastle & District Amateur League. This initiative provided a pathway for Under-17 players to transition into senior football, resulting in a league and Supplementary Cup victory in their debut season. It also contributed to the senior team's success, with three players making their first-team debut. The first team had an outstanding season, earning promotion and reaching the Bobby Dalzell Cup final.

Downpatrick Football Club

Trustees' Annual Report

Year Ended 31 May 2024

Membership across all age groups continues to thrive, with our Under-15s fielding two teams due to high demand. Several teams achieved remarkable success, with the Under-14s, Under-16s, and Under-17s securing silverware in their respective competitions. The popularity of our Soccer Tots section has highlighted a strong interest in football among young girls, leading us to plan the introduction of a dedicated girls' section next season. Downpatrick FC remains committed to expanding opportunities for players of all ages while strengthening our role in the local community.

Financial review

The results for the year are set out in detail on pages 6 to 13. The club had a net profit in the year of £4,397 (2023: net deficit £4,348). At 31 May 2024, the total funds of the charity amounted to (£2,291) (2023: (£6,688)) comprising of restricted funds of £1,085 (2023: £1,265) and unrestricted funds of (£3,376) (2023: (£7,953)).

Reserves policy

The club's policy is to maintain sound financial control with a policy of charging sensible rates for membership, players dues, football gear and gate receipts to ensure healthy reserves to cope with any unforeseen costs that may arise.

Plans for future periods

Plans for the future include identifying a site on which to construct football playing facilities, update the club's business plan and seek new sources of funding to help finance the cost of developing the aforementioned facilities.

Structure, governance and management

Downpatrick Football Club is managed a small number of trustees. Many hours are given free of charge to ensure the smooth running of the club and we are committed to providing facilities for and to promote participation in the amateur sport of football in the Downpatrick area and its environs in Co. Down.

Trustees' responsibilities statement

The trustees 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).

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

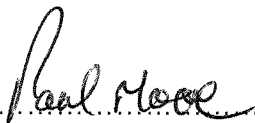
Downpatrick Football Club

Trustees' Annual Report

Year Ended 31 May 2024

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board of trustees on 28/3/25

..... 

Mr Paul Moore
Trustee

Downpatrick Football Club

Independent Examiners Report

Year Ended 31 May 2024

Independent Examiner's Report to the Trustees of Downpatrick Football Club

I report on the accounts of the charity for the year ended 31 May 2024 which are set out on pages 1 to 13.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- 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.


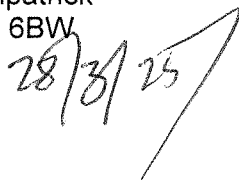
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

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

Independent examiner's statement

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.


.....
KPS Chartered Accountants
Chartered Tax Advisers
Registered Auditors
35 Irish Street
Downpatrick
BT30 6BW
Date: 28/3/25 

Downpatrick Football Club

Statement of Financial Activities

Year Ended 31 May 2024

				2024	2023
	Note	Unrestricted funds £	Restricted funds £	Total £	Total £
Funds					
Donations	2	-	-	-	-
Charitable activities	3	35,549	-	35,549	19,450
Fundraising	4	11,072	-	11,072	11,854
Total income		46,621	-	46,621	31,304
Expenditure on:					
Raising funds	5	6,000	-	6,000	6,300
Charitable activities	6	36,044	180	36,224	29,352
Total expenditure		42,044	180	42,224	35,652
Net funds / (deficit)		4,577	(180)	4,397	(4,348)
Transfer from restricted funds		-	-	-	-
Net movement in funds	12	4,577	(180)	4,397	(4,348)
Reconciliation of funds:					
Total funds brought forward	12	(7,953)	1,265	(6,688)	(2,340)
Total funds carried forward	12	(3,376)	1,085	(2,291)	(6,688)

All income derives from continuing activities.

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

Downpatrick Football Club

Balance Sheet

Year Ended 31 May 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	9	-	-
Current assets			
Stock		100	100
Debtors		-	-
Cash at bank and in hand		1,610	670
		<u>1,710</u>	<u>770</u>
Creditors: amounts falling due within one year			
Creditors	10	2,854	5,375
		<u>2,854</u>	<u>5,375</u>
Net current assets		<u>(1,144)</u>	<u>(4,605)</u>
Total assets less current liabilities		<u>(1,144)</u>	<u>(4,605)</u>
Creditors: amounts falling due after more than one year	11	<u>(1,147)</u>	<u>(2,083)</u>
Net assets		<u>(2,291)</u>	<u>(6,688)</u>
Charity Funds			
Restricted funds	12	1,085	1,265
Unrestricted funds	12	<u>(3,376)</u>	<u>(7,953)</u>
Total charity funds	12	<u>(2,291)</u>	<u>(6,688)</u>

Signed on behalf of the board of trustees on ...28/3/25...



Mr Tony McShane
Trustee

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2024

1 Summary of significant accounting policies

(a) General information and basis of preparation

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) (Charities SORP (FRS 102)), Charities Act (Northern Ireland) 2008 and UK Generally Accepted Practice.

The charity has applied Update Bulletin 1 as published on 2 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) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2024

(d) 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. It is categorised under the following headings:

- Costs of raising funds includes of draw expenditure;
- Expenditure on charitable activities includes costs associated with running the club; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

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Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended. Costs in relation to land and buildings are being depreciated over a period of 5 years at a rate of 20% per annum on a straight-line basis.

(g) 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, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

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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.

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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.

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2024

2 Income from donations

	2024 £	2023 £
Grants	-	-
	<u>-</u>	<u>-</u>

Income from grants was £NIL (2023: £NIL) of which £Nil (2023: £NIL) was attributable to unrestricted funds and £Nil (2023: £NIL) was attributable to restricted funds.

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	2024 £	2023 £
Sponsorship	3,040	2,090
Players Dues	-	-
Membership	32,089	17,360
Gate Receipts	-	-
Other Income	420	-
	<u>35,549</u>	<u>19,450</u>

Income from charitable activities was £35,549 (2023: £19,450) of which £35,549 (2023: £19,450) was attributable to unrestricted funds and £Nil (2023: £Nil) was attributable to restricted funds.

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	2024 £	2023 £
Fundraising events	11,072	11,854
	<u>11,072</u>	<u>11,854</u>

Income from fundraising activities was attributable unrestricted funds.

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	2024 £	2023 £
Cost of prizes	6,000	6,300
	<u>6,000</u>	<u>6,300</u>

£NIL (2023: £NIL) of the above costs were attributable to restricted funds. £6,000 (2023: £6,300) of the above costs were attributable to unrestricted funds.

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2024

6 Analysis of expenditure on charitable activities

	Administration costs	2024 Total	2023 Total
	£	£	£
Entry Fees & Fines	2,232	2,232	1,592
Pitch Hire Costs	16,975	16,975	13,974
Cleaning Costs	-	-	-
Transport Costs	-	-	-
Referee Costs	6,845	6,845	6,432
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7 Net income/(expenditure) for the year

Net income/(expenditure) is stated after charging / (crediting):

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Depreciation of tangible fixed assets	-	1,466

8 Independent examiner's remuneration

The independent examiner's remuneration amounts to £600 (2023: £600).

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2024

9 Tangible fixed assets

	Land and buildings £	Total £
Cost or valuation:		
At 1 June 2023	7,330	7,330
Additions	-	-
Disposals	-	-
At 31 May 2024	<u>7,330</u>	<u>7,330</u>
Depreciation:		
At 1 June 2023	7,330	7,330
Depreciation Charge		
At 31 May 2024	<u>7,330</u>	<u>7,330</u>
Net book value:		
At 31 May 2024	<u>-</u>	<u>-</u>
At 31 May 2023	<u>-</u>	<u>-</u>

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Bank Loan	1,000	1,000
Trade Creditors	1,254	3,275
Accruals	600	1,100
	<u>2,854</u>	<u>5,375</u>

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Bank Loan	<u>1,147</u>	<u>2,083</u>
	<u>1,147</u>	<u>2,083</u>

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2024

12 Fund reconciliation

Unrestricted funds

	Balance at 1 June 2023	Income	Expenditure	Transfers	Balance at 31 May 2024
	£	£	£	£	£
General funds	(7,953)	46,621	(42,044)	-	(3,376)

Restricted funds

	Balance at 1 June 2023	Income	Expenditure	Transfers	Balance at 31 May 2024
	£	£	£	£	£
Santander Foundation	1,265	-	180	-	1,085

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Comprise funds that the trustees are free to use in accordance with the charity's objectives.

Restricted funds:

Santander Foundation – This is a specific grant award to fund coaching courses for disadvantaged excluded young people. The club has been unable to expend all of the funds received in respect of this grant within the stipulated 12-month time period. The Trustee's have advised this issue has been discussed with the Santander Foundation. It is the club's intention to expend these funds for the purpose provided going forward.

Downpatrick Football Club

Northern Ireland - Charity number 103186

Accounts

Charity registration number: 103186

**Downpatrick Football Club
Financial Statements
Year Ended 31 May 2023**

KPS Chartered Accountants
Chartered Tax Advisers
Registered Auditors
35 Irish Street
Downpatrick
Co. Down
BT30 6BW

Downpatrick Football Club

Financial Statements

Year Ended 31 May 2023

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Downpatrick Football Club

Charity Reference and Administrative Details

Year Ended 31 May 2023

Charity registration number

103186

Trustees

Mr Paul Moore (Chairman)
Mr Tony McShane (Treasurer)
Mr Jonathan Holland (Secretary)
Mr Mark Murphy
Mr Mark McCann
Mr Andrew Healey
Mr Barry McDowell
Mr Conal Gardner
Mr David Sharvin
Mr Liam Toner
Mr Marty McGarry
Mr Nigel Peacock
Mr Paul Keown
Mr Ryan Madine

Accountants

KPS Chartered Accountants
Chartered Tax Advisers
Registered Auditors
35 Irish Street
Downpatrick
Co Down
BT30 6BW

Solicitor

Scullion & Green Solicitors
50 St Patrick's Avenue
Downpatrick
Co. Down
BT30 6DW

Bankers

Ulster Bank
2/8 Market Street
Downpatrick
Co. Down
BT30 6BU

Downpatrick Football Club

Trustees' Annual Report

Year Ended 31 May 2023

The Trustees present their annual report and the financial statements of the charity for the year ended 31 May 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.

Trustees of the charity

The trustees who have served during the year and since the year end were as follows:

Mr Paul Moore (Chairman)
Mr Tony McShane (Treasurer)
Mr Jonathan Holland (Secretary)
Mr Mark Murphy
Mr Mark McCann
Mr Andrew Healey
Mr Barry McDowell
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Mr David Sharvin
Mr Liam Toner
Mr Marty McGarry
Mr Nigel Peacock
Mr Paul Keown
Mr Ryan Madine

Objectives and activities

Downpatrick Football Club has been established to further the advancement of Amateur Soccer in the broader Downpatrick Area. Currently Downpatrick FC has one senior men's team competing in the NI Amateur Football League, one senior women's team competing in the NI Women's Football League. The football club also has a number of teams competing in the South Belfast Youth Football League (SBYFL) our u19's, 16's, 15's and 14's. Our under 11's, 12's, 13's and mini soccer section (u7's, u8's, u9's and u10's) also compete in the DYFL. Downpatrick Football Club provides the opportunity for people from the Downpatrick Area to participate in organised sport for the purposes of health and wellbeing.

The main purposes of the Club are to provide facilities for and to promote participation in the amateur sport of football in the Downpatrick area and its environs in Co. Down without distinction of age, gender, nationality, ethnic minority, religious beliefs, or disability. In pursuit of these objectives, the club will also seek to promote peace and reconciliation.

Public benefit statement

The charity has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the charity's objectives and activities as well as providing public benefit.

Achievements and performance

The football club continue to liaise with the South Eastern Health Trust in trying to secure the land identified as a potential site to build a much needed facility for the football club and the

Downpatrick Football Club

Trustees' Annual Report

Year Ended 31 May 2023

wider community. We are doing this in partnership with Development Trusts NI, Newry Mourne and Down District Council, local councillors, and the local MLA's.

On the pitch all teams within the football club are continuing to play in their respective leagues – the football club made the decision to return the senior team to the local league to try and encourage players back to the club. In the first season they won their league, gaining promotion and the league cup. Each age group nearing maximum numbers in terms of membership and capacity with our u14's fielding two teams. The club continues to explore the possibilities of increasing teams at the various age groups.

Financial review

The results for the year are set out in detail on pages 6 to 13. The club had a net deficit in the year of (£4,348) (2022: net deficit £5,410). At 31 May 2023, the total funds of the charity amounted to (£6,688) (2022: (£2,340)) comprising of restricted funds of £1,265 (2022: £1,915) and unrestricted funds of (£7,953) (2022: (£4,255)).

Reserves policy

The clubs policy is to maintain sound financial control with a policy of charging sensible rates for membership, players dues, football gear and gate receipts to ensure healthy reserves to cope with any unforeseen costs that may arise.

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Plans for the future include identifying a site on which to construct football playing facilities, update the club's business plan and seek new sources of funding to help finance the cost of developing the aforementioned facilities.

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Downpatrick Football Club is managed a small number of trustees. Many hours are given free of charge to ensure the smooth running of the club and we are committed to providing facilities for and to promote participation in the amateur sport of football in the Downpatrick area and its environs in Co. Down.

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The trustees 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).

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

Downpatrick Football Club

Trustees' Annual Report

Year Ended 31 May 2023

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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Signed on behalf of the board of trustees on 3/7/24

Paul Moore
.....
Mr Paul Moore
Trustee

Downpatrick Football Club

Independent Examiners Report

Year Ended 31 May 2023

Independent Examiner's Report to the Trustees of Downpatrick Football Club

I report on the accounts of the charity for the year ended 31 May 2023 which are set out on pages 1 to 13.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- 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.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included 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 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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.

.....
KPS Chartered Accountants
Chartered Tax Advisers
Registered Auditors
35 Irish Street
Downpatrick
BT30 6BW
Date: 3/7/24

Downpatrick Football Club

Statement of Financial Activities

Year Ended 31 May 2023

				2023	2022
	Note	Unrestricted funds £	Restricted funds £	Total £	Total £
Funds					
Donations	2	-	-	-	6,450
Charitable activities	3	19,450	-	19,450	15,910
Fundraising	4	11,854	-	11,854	10,332
Total income		31,304	-	31,304	32,692
Expenditure on:					
Raising funds	5	6,300	-	6,300	6,000
Charitable activities	6	28,702	650	29,352	32,102
Total expenditure		35,002	650	35,652	38,102
Net funds / (deficit)		(3,698)	(650)	(4,348)	(5,410)
Transfer from restricted funds		-	-	-	-
Net movement in funds	12	(3,698)	(650)	(4,348)	(5,410)
Reconciliation of funds:					
Total funds brought forward	12	(4,255)	1,915	(2,340)	3,070
Total funds carried forward	12	(7,953)	1,265	(6,688)	(2,340)

All income derives from continuing activities.

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


Downpatrick Football Club

Balance Sheet

Year Ended 31 May 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	-	1,466
Current assets			
Stock		100	100
Debtors		-	4,950
Cash at bank and in hand		670	781
		<u>770</u>	<u>5,831</u>
Creditors: amounts falling due within one year			
Creditors	10	5,375	6,554
		<u>5,375</u>	<u>6,554</u>
Net current assets		<u>(4,605)</u>	<u>(723)</u>
Total assets less current liabilities		<u>(4,605)</u>	<u>743</u>
Creditors: amounts falling due after more than one year	11	<u>(2,083)</u>	<u>(3,083)</u>
Net assets		<u>(6,688)</u>	<u>(2,340)</u>
Charity Funds			
Restricted funds	12	1,265	1,915
Unrestricted funds	12	<u>(7,953)</u>	<u>(4,255)</u>
Total charity funds	12	<u>(6,688)</u>	<u>(2,340)</u>

Signed on behalf of the board of trustees on 3/7/24


.....
Mr Tony McShane
Trustee

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2023

1 Summary of significant accounting policies

(a) General information and basis of preparation

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) (Charities SORP (FRS 102)), Charities Act (Northern Ireland) 2008 and UK Generally Accepted Practice.

The charity has applied Update Bulletin 1 as published on 2 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) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2023

(d) 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. It is categorised under the following headings:

- Costs of raising funds includes of draw expenditure;
- Expenditure on charitable activities includes costs associated with running the club; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(e) Administration costs allocation

Administration costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in administration of the objects of the charity. Where administration costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. The analysis of these costs is included in note 5 and note 6.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended. Costs in relation to land and buildings are being depreciated over a period of 5 years at a rate of 20% per annum on a straight-line basis.

(g) 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, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

(h) 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.

(i) 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.

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2023

2 Income from donations

	2023 £	2022 £
Grants	-	6,450
	<u>-</u>	<u>6,450</u>

Income from grants was £NIL (2022: £6,450) of which £Nil (2022: £1,500) was attributable to unrestricted funds and £Nil (2022: £4,950) was attributable to restricted funds.

3 Income from charitable activities

	2023 £	2022 £
Sponsorship	2,090	380
Players Dues	-	-
Membership	17,360	15,530
Gate Receipts	-	-
Other Income	-	-
	<u>19,450</u>	<u>15,910</u>

Income from charitable activities was £19,450 (2022: £15,910) of which £19,450 (2022: £15,910) was attributable to unrestricted funds and £Nil (2022: £Nil) was attributable to restricted funds.

4 Fundraising

	2023 £	2022 £
Fundraising events	11,854	10,332
	<u>11,854</u>	<u>10,332</u>

Income from fundraising activities was attributable unrestricted funds.

5 Analysis of expenditure on raising funds

	2023 £	2022 £
Cost of prizes	6,300	6,000
	<u>6,300</u>	<u>6,000</u>

£NIL (2022: £NIL) of the above costs were attributable to restricted funds. £6,300 (2022: £6,000) of the above costs were attributable to unrestricted funds.

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2023

6 Analysis of expenditure on charitable activities

	Administration costs £	2023 Total £	2022 Total £
Entry Fees & Fines	1,592	1,592	1,288
Pitch Hire Costs	13,974	13,974	12,502
Cleaning Costs	-	-	-
Transport Costs	-	-	-
Referee Costs	6,432	6,432	4,180
Sports Gear & Equipment	2,267	2,267	5,195
Donations	-	-	-
Medical Fees	-	-	-
Rent	508	508	31
Legal & Professional Fees	-	-	4,950
Staff Training	650	650	650
Printing Postage & Stationery	516	516	-
Sundry Expenses	730	730	837
Accountancy Fees	600	600	600
Insurance	552	552	261
Fundraising Costs	-	-	-
Bank Fees	-	-	40
Website Costs	-	-	43
Bank loan interest	65	65	59
Depreciation Charge	1,466	1,466	1,466
	29,352	29,352	32,102

£650 (2021: £5,600) of the above costs were attributable to restricted funds. £28,702 (2022 £26,502) of the above costs were attributable to unrestricted funds.

7 Net income/(expenditure) for the year

Net income/(expenditure) is stated after charging / (crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>1,466</u>	<u>1,466</u>

8 Independent examiner's remuneration

The independent examiner's remuneration amounts to £600 (2022: £600).

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2023

9 Tangible fixed assets

	Land and buildings £	Total £
Cost or valuation:		
At 1 June 2022	7,330	7,330
Additions	-	-
Disposals	-	-
At 31 May 2023	<u>7,330</u>	<u>7,330</u>
Depreciation:		
At 1 June 2022	5,864	5,864
Depreciation Charge	1,466	1,466
At 31 May 2023	<u>7,330</u>	<u>7,330</u>
Net book value:		
At 31 May 2023	-	-
At 31 May 2022	<u>1,466</u>	<u>1,466</u>

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Bank Loan	1,000	1,000
Trade Creditors	3,275	4,955
Accruals	1,100	600
	<u>5,375</u>	<u>6,555</u>

11 Creditors: amounts falling due after one year

	2023 £	2022 £
Bank Loan	<u>2,083</u>	<u>3,083</u>
	<u>2,083</u>	<u>3,083</u>

12 Fund reconciliation

Unrestricted funds

	Balance at 1 June 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 May 2023 £
General funds	(4,255)	31,304	(35,002)	-	<u>(7,953)</u>

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2023

Restricted funds

	Balance at 1 June 2022	Income	Expenditure	Transfers	Balance at 31 May 2023
	£	£	£	£	£
Santander Foundation	1,915	-	650	-	1,265

Unrestricted funds

Comprise funds that the trustees are free to use in accordance with the charity's objectives.

Restricted funds:

Santander Foundation – This is a specific grant award to fund coaching courses for disadvantaged excluded young people. The club has been unable to expend all of the funds received in respect of this grant within the stipulated 12-month time period. The Trustee's have advised this issue has been discussed with the Santander Foundation. It is the club's intention to expend these funds for the purpose provided going forward.

Downpatrick Football Club

Northern Ireland - Charity number 103186

Annual report

Charity registration number: 103186

**Downpatrick Football Club
Financial Statements
Year Ended 31 May 2023**

KPS Chartered Accountants
Chartered Tax Advisers
Registered Auditors
35 Irish Street
Downpatrick
Co. Down
BT30 6BW

Downpatrick Football Club

Financial Statements

Year Ended 31 May 2023

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Year Ended 31 May 2023

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Downpatrick Football Club

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Trustees' Annual Report

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Downpatrick Football Club

Trustees' Annual Report

Year Ended 31 May 2023

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Signed on behalf of the board of trustees on 3/7/24

Paul Moore
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Mr Paul Moore
Trustee

Downpatrick Football Club

Independent Examiners Report

Year Ended 31 May 2023

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KPS Chartered Accountants
Chartered Tax Advisers
Registered Auditors
35 Irish Street
Downpatrick
BT30 6BW
Date: 3/7/24

Downpatrick Football Club

Statement of Financial Activities

Year Ended 31 May 2023

				2023	2022
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Net funds / (deficit)		(3,698)	(650)	(4,348)	(5,410)
Transfer from restricted funds		-	-	-	-
Net movement in funds	12	(3,698)	(650)	(4,348)	(5,410)
Reconciliation of funds:					
Total funds brought forward	12	(4,255)	1,915	(2,340)	3,070
Total funds carried forward	12	(7,953)	1,265	(6,688)	(2,340)

All income derives from continuing activities.

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


Downpatrick Football Club

Balance Sheet

Year Ended 31 May 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	-	1,466
Current assets			
Stock		100	100
Debtors		-	4,950
Cash at bank and in hand		670	781
		<u>770</u>	<u>5,831</u>
Creditors: amounts falling due within one year			
Creditors	10	5,375	6,554
		<u>5,375</u>	<u>6,554</u>
Net current assets		<u>(4,605)</u>	<u>(723)</u>
Total assets less current liabilities		<u>(4,605)</u>	<u>743</u>
Creditors: amounts falling due after more than one year	11	<u>(2,083)</u>	<u>(3,083)</u>
Net assets		<u>(6,688)</u>	<u>(2,340)</u>
Charity Funds			
Restricted funds	12	1,265	1,915
Unrestricted funds	12	<u>(7,953)</u>	<u>(4,255)</u>
Total charity funds	12	<u>(6,688)</u>	<u>(2,340)</u>

Signed on behalf of the board of trustees on 3/7/24


.....
Mr Tony McShane
Trustee

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2023

1 Summary of significant accounting policies

(a) General information and basis of preparation

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) (Charities SORP (FRS 102)), Charities Act (Northern Ireland) 2008 and UK Generally Accepted Practice.

The charity has applied Update Bulletin 1 as published on 2 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) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2023

(d) 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. It is categorised under the following headings:

- Costs of raising funds includes of draw expenditure;
- Expenditure on charitable activities includes costs associated with running the club; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(e) Administration costs allocation

Administration costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in administration of the objects of the charity. Where administration costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. The analysis of these costs is included in note 5 and note 6.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended. Costs in relation to land and buildings are being depreciated over a period of 5 years at a rate of 20% per annum on a straight-line basis.

(g) 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, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

(h) 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.

(i) 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.

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2023

2 Income from donations

	2023 £	2022 £
Grants	-	6,450
	<u>-</u>	<u>6,450</u>

Income from grants was £NIL (2022: £6,450) of which £Nil (2022: £1,500) was attributable to unrestricted funds and £Nil (2022: £4,950) was attributable to restricted funds.

3 Income from charitable activities

	2023 £	2022 £
Sponsorship	2,090	380
Players Dues	-	-
Membership	17,360	15,530
Gate Receipts	-	-
Other Income	-	-
	<u>19,450</u>	<u>15,910</u>

Income from charitable activities was £19,450 (2022: £15,910) of which £19,450 (2022: £15,910) was attributable to unrestricted funds and £Nil (2022: £Nil) was attributable to restricted funds.

4 Fundraising

	2023 £	2022 £
Fundraising events	11,854	10,332
	<u>11,854</u>	<u>10,332</u>

Income from fundraising activities was attributable unrestricted funds.

5 Analysis of expenditure on raising funds

	2023 £	2022 £
Cost of prizes	6,300	6,000
	<u>6,300</u>	<u>6,000</u>

£NIL (2022: £NIL) of the above costs were attributable to restricted funds. £6,300 (2022: £6,000) of the above costs were attributable to unrestricted funds.

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2023

6 Analysis of expenditure on charitable activities

	Administration costs £	2023 Total £	2022 Total £
Entry Fees & Fines	1,592	1,592	1,288
Pitch Hire Costs	13,974	13,974	12,502
Cleaning Costs	-	-	-
Transport Costs	-	-	-
Referee Costs	6,432	6,432	4,180
Sports Gear & Equipment	2,267	2,267	5,195
Donations	-	-	-
Medical Fees	-	-	-
Rent	508	508	31
Legal & Professional Fees	-	-	4,950
Staff Training	650	650	650
Printing Postage & Stationery	516	516	-
Sundry Expenses	730	730	837
Accountancy Fees	600	600	600
Insurance	552	552	261
Fundraising Costs	-	-	-
Bank Fees	-	-	40
Website Costs	-	-	43
Bank loan interest	65	65	59
Depreciation Charge	1,466	1,466	1,466
	29,352	29,352	32,102

£650 (2021: £5,600) of the above costs were attributable to restricted funds. £28,702 (2022 £26,502) of the above costs were attributable to unrestricted funds.

7 Net income/(expenditure) for the year

Net income/(expenditure) is stated after charging / (crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>1,466</u>	<u>1,466</u>

8 Independent examiner's remuneration

The independent examiner's remuneration amounts to £600 (2022: £600).

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2023

9 Tangible fixed assets

	Land and buildings £	Total £
Cost or valuation:		
At 1 June 2022	7,330	7,330
Additions	-	-
Disposals	-	-
At 31 May 2023	<u>7,330</u>	<u>7,330</u>
Depreciation:		
At 1 June 2022	5,864	5,864
Depreciation Charge	1,466	1,466
At 31 May 2023	<u>7,330</u>	<u>7,330</u>
Net book value:		
At 31 May 2023	-	-
At 31 May 2022	<u>1,466</u>	<u>1,466</u>

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Bank Loan	1,000	1,000
Trade Creditors	3,275	4,955
Accruals	1,100	600
	<u>5,375</u>	<u>6,555</u>

11 Creditors: amounts falling due after one year

	2023 £	2022 £
Bank Loan	<u>2,083</u>	<u>3,083</u>
	<u>2,083</u>	<u>3,083</u>

12 Fund reconciliation

Unrestricted funds

	Balance at 1 June 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 May 2023 £
General funds	(4,255)	31,304	(35,002)	-	<u>(7,953)</u>

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2023

Restricted funds

	Balance at 1 June 2022	Income	Expenditure	Transfers	Balance at 31 May 2023
	£	£	£	£	£
Santander Foundation	1,915	-	650	-	1,265

Unrestricted funds

Comprise funds that the trustees are free to use in accordance with the charity's objectives.

Restricted funds:

Santander Foundation – This is a specific grant award to fund coaching courses for disadvantaged excluded young people. The club has been unable to expend all of the funds received in respect of this grant within the stipulated 12-month time period. The Trustee's have advised this issue has been discussed with the Santander Foundation. It is the club's intention to expend these funds for the purpose provided going forward.

Downpatrick Football Club

Northern Ireland - Charity number 103186

Annual return

Charity registration number: 103186

**Downpatrick Football Club
Financial Statements
Year Ended 31 May 2023**

KPS Chartered Accountants
Chartered Tax Advisers
Registered Auditors
35 Irish Street
Downpatrick
Co. Down
BT30 6BW

Downpatrick Football Club

Financial Statements

Year Ended 31 May 2023

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Downpatrick Football Club

Charity Reference and Administrative Details

Year Ended 31 May 2023

Charity registration number

103186

Trustees

Mr Paul Moore (Chairman)
Mr Tony McShane (Treasurer)
Mr Jonathan Holland (Secretary)
Mr Mark Murphy
Mr Mark McCann
Mr Andrew Healey
Mr Barry McDowell
Mr Conal Gardner
Mr David Sharvin
Mr Liam Toner
Mr Marty McGarry
Mr Nigel Peacock
Mr Paul Keown
Mr Ryan Madine

Accountants

KPS Chartered Accountants
Chartered Tax Advisers
Registered Auditors
35 Irish Street
Downpatrick
Co Down
BT30 6BW

Solicitor

Scullion & Green Solicitors
50 St Patrick's Avenue
Downpatrick
Co. Down
BT30 6DW

Bankers

Ulster Bank
2/8 Market Street
Downpatrick
Co. Down
BT30 6BU

Downpatrick Football Club

Trustees' Annual Report

Year Ended 31 May 2023

The Trustees present their annual report and the financial statements of the charity for the year ended 31 May 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.

Trustees of the charity

The trustees who have served during the year and since the year end were as follows:

Mr Paul Moore (Chairman)
Mr Tony McShane (Treasurer)
Mr Jonathan Holland (Secretary)
Mr Mark Murphy
Mr Mark McCann
Mr Andrew Healey
Mr Barry McDowell
Mr Conal Gardner
Mr David Sharvin
Mr Liam Toner
Mr Marty McGarry
Mr Nigel Peacock
Mr Paul Keown
Mr Ryan Madine

Objectives and activities

Downpatrick Football Club has been established to further the advancement of Amateur Soccer in the broader Downpatrick Area. Currently Downpatrick FC has one senior men's team competing in the NI Amateur Football League, one senior women's team competing in the NI Women's Football League. The football club also has a number of teams competing in the South Belfast Youth Football League (SBYFL) our u19's, 16's, 15's and 14's. Our under 11's, 12's, 13's and mini soccer section (u7's, u8's, u9's and u10's) also compete in the DYFL. Downpatrick Football Club provides the opportunity for people from the Downpatrick Area to participate in organised sport for the purposes of health and wellbeing.

The main purposes of the Club are to provide facilities for and to promote participation in the amateur sport of football in the Downpatrick area and its environs in Co. Down without distinction of age, gender, nationality, ethnic minority, religious beliefs, or disability. In pursuit of these objectives, the club will also seek to promote peace and reconciliation.

Public benefit statement

The charity has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the charity's objectives and activities as well as providing public benefit.

Achievements and performance

The football club continue to liaise with the South Eastern Health Trust in trying to secure the land identified as a potential site to build a much needed facility for the football club and the

Downpatrick Football Club

Trustees' Annual Report

Year Ended 31 May 2023

wider community. We are doing this in partnership with Development Trusts NI, Newry Mourne and Down District Council, local councillors, and the local MLA's.

On the pitch all teams within the football club are continuing to play in their respective leagues – the football club made the decision to return the senior team to the local league to try and encourage players back to the club. In the first season they won their league, gaining promotion and the league cup. Each age group nearing maximum numbers in terms of membership and capacity with our u14's fielding two teams. The club continues to explore the possibilities of increasing teams at the various age groups.

Financial review

The results for the year are set out in detail on pages 6 to 13. The club had a net deficit in the year of (£4,348) (2022: net deficit £5,410). At 31 May 2023, the total funds of the charity amounted to (£6,688) (2022: (£2,340)) comprising of restricted funds of £1,265 (2022: £1,915) and unrestricted funds of (£7,953) (2022: (£4,255)).

Reserves policy

The clubs policy is to maintain sound financial control with a policy of charging sensible rates for membership, players dues, football gear and gate receipts to ensure healthy reserves to cope with any unforeseen costs that may arise.

Plans for future periods

Plans for the future include identifying a site on which to construct football playing facilities, update the club's business plan and seek new sources of funding to help finance the cost of developing the aforementioned facilities.

Structure, governance and management

Downpatrick Football Club is managed a small number of trustees. Many hours are given free of charge to ensure the smooth running of the club and we are committed to providing facilities for and to promote participation in the amateur sport of football in the Downpatrick area and its environs in Co. Down.

Trustees' responsibilities statement

The trustees 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).

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

Downpatrick Football Club

Trustees' Annual Report

Year Ended 31 May 2023

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board of trustees on 3/7/24

Paul Moore
.....
Mr Paul Moore
Trustee

Downpatrick Football Club

Independent Examiners Report

Year Ended 31 May 2023

Independent Examiner's Report to the Trustees of Downpatrick Football Club

I report on the accounts of the charity for the year ended 31 May 2023 which are set out on pages 1 to 13.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- 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.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included 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 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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.

.....
KPS Chartered Accountants
Chartered Tax Advisers
Registered Auditors
35 Irish Street
Downpatrick
BT30 6BW
Date: 3/7/24

Downpatrick Football Club

Statement of Financial Activities

Year Ended 31 May 2023

				2023	2022
	Note	Unrestricted funds £	Restricted funds £	Total £	Total £
Funds					
Donations	2	-	-	-	6,450
Charitable activities	3	19,450	-	19,450	15,910
Fundraising	4	11,854	-	11,854	10,332
Total income		31,304	-	31,304	32,692
Expenditure on:					
Raising funds	5	6,300	-	6,300	6,000
Charitable activities	6	28,702	650	29,352	32,102
Total expenditure		35,002	650	35,652	38,102
Net funds / (deficit)		(3,698)	(650)	(4,348)	(5,410)
Transfer from restricted funds		-	-	-	-
Net movement in funds	12	(3,698)	(650)	(4,348)	(5,410)
Reconciliation of funds:					
Total funds brought forward	12	(4,255)	1,915	(2,340)	3,070
Total funds carried forward	12	(7,953)	1,265	(6,688)	(2,340)

All income derives from continuing activities.

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


Downpatrick Football Club

Balance Sheet

Year Ended 31 May 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	-	1,466
Current assets			
Stock		100	100
Debtors		-	4,950
Cash at bank and in hand		670	781
		<u>770</u>	<u>5,831</u>
Creditors: amounts falling due within one year			
Creditors	10	5,375	6,554
		<u>5,375</u>	<u>6,554</u>
Net current assets		<u>(4,605)</u>	<u>(723)</u>
Total assets less current liabilities		<u>(4,605)</u>	<u>743</u>
Creditors: amounts falling due after more than one year	11	<u>(2,083)</u>	<u>(3,083)</u>
Net assets		<u>(6,688)</u>	<u>(2,340)</u>
Charity Funds			
Restricted funds	12	1,265	1,915
Unrestricted funds	12	<u>(7,953)</u>	<u>(4,255)</u>
Total charity funds	12	<u>(6,688)</u>	<u>(2,340)</u>

Signed on behalf of the board of trustees on 3/7/24


.....
Mr Tony McShane
Trustee

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2023

1 Summary of significant accounting policies

(a) General information and basis of preparation

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) (Charities SORP (FRS 102)), Charities Act (Northern Ireland) 2008 and UK Generally Accepted Practice.

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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.

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Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2023

(d) 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. It is categorised under the following headings:

- Costs of raising funds includes of draw expenditure;
- Expenditure on charitable activities includes costs associated with running the club; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

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(f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended. Costs in relation to land and buildings are being depreciated over a period of 5 years at a rate of 20% per annum on a straight-line basis.

(g) 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, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

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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.

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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.

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2023

2 Income from donations

	2023 £	2022 £
Grants	-	6,450
	<u>-</u>	<u>6,450</u>

Income from grants was £NIL (2022: £6,450) of which £Nil (2022: £1,500) was attributable to unrestricted funds and £Nil (2022: £4,950) was attributable to restricted funds.

3 Income from charitable activities

	2023 £	2022 £
Sponsorship	2,090	380
Players Dues	-	-
Membership	17,360	15,530
Gate Receipts	-	-
Other Income	-	-
	<u>19,450</u>	<u>15,910</u>

Income from charitable activities was £19,450 (2022: £15,910) of which £19,450 (2022: £15,910) was attributable to unrestricted funds and £Nil (2022: £Nil) was attributable to restricted funds.

4 Fundraising

	2023 £	2022 £
Fundraising events	11,854	10,332
	<u>11,854</u>	<u>10,332</u>

Income from fundraising activities was attributable unrestricted funds.

5 Analysis of expenditure on raising funds

	2023 £	2022 £
Cost of prizes	6,300	6,000
	<u>6,300</u>	<u>6,000</u>

£NIL (2022: £NIL) of the above costs were attributable to restricted funds. £6,300 (2022: £6,000) of the above costs were attributable to unrestricted funds.

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2023

6 Analysis of expenditure on charitable activities

	Administration costs £	2023 Total £	2022 Total £
Entry Fees & Fines	1,592	1,592	1,288
Pitch Hire Costs	13,974	13,974	12,502
Cleaning Costs	-	-	-
Transport Costs	-	-	-
Referee Costs	6,432	6,432	4,180
Sports Gear & Equipment	2,267	2,267	5,195
Donations	-	-	-
Medical Fees	-	-	-
Rent	508	508	31
Legal & Professional Fees	-	-	4,950
Staff Training	650	650	650
Printing Postage & Stationery	516	516	-
Sundry Expenses	730	730	837
Accountancy Fees	600	600	600
Insurance	552	552	261
Fundraising Costs	-	-	-
Bank Fees	-	-	40
Website Costs	-	-	43
Bank loan interest	65	65	59
Depreciation Charge	1,466	1,466	1,466
	29,352	29,352	32,102

£650 (2021: £5,600) of the above costs were attributable to restricted funds. £28,702 (2022 £26,502) of the above costs were attributable to unrestricted funds.

7 Net income/(expenditure) for the year

Net income/(expenditure) is stated after charging / (crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>1,466</u>	<u>1,466</u>

8 Independent examiner's remuneration

The independent examiner's remuneration amounts to £600 (2022: £600).

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2023

9 Tangible fixed assets

	Land and buildings £	Total £
Cost or valuation:		
At 1 June 2022	7,330	7,330
Additions	-	-
Disposals	-	-
At 31 May 2023	<u>7,330</u>	<u>7,330</u>
Depreciation:		
At 1 June 2022	5,864	5,864
Depreciation Charge	1,466	1,466
At 31 May 2023	<u>7,330</u>	<u>7,330</u>
Net book value:		
At 31 May 2023	-	-
At 31 May 2022	<u>1,466</u>	<u>1,466</u>

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Bank Loan	1,000	1,000
Trade Creditors	3,275	4,955
Accruals	1,100	600
	<u>5,375</u>	<u>6,555</u>

11 Creditors: amounts falling due after one year

	2023 £	2022 £
Bank Loan	<u>2,083</u>	<u>3,083</u>
	<u>2,083</u>	<u>3,083</u>

12 Fund reconciliation

Unrestricted funds

	Balance at 1 June 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 May 2023 £
General funds	(4,255)	31,304	(35,002)	-	<u>(7,953)</u>

Downpatrick Football Club

Notes to Financial Statements

Year Ended 31 May 2023

Restricted funds

	Balance at 1 June 2022	Income	Expenditure	Transfers	Balance at 31 May 2023
	£	£	£	£	£
Santander Foundation	1,915	-	650	-	1,265

Unrestricted funds

Comprise funds that the trustees are free to use in accordance with the charity's objectives.

Restricted funds:

Santander Foundation – This is a specific grant award to fund coaching courses for disadvantaged excluded young people. The club has been unable to expend all of the funds received in respect of this grant within the stipulated 12-month time period. The Trustee's have advised this issue has been discussed with the Santander Foundation. It is the club's intention to expend these funds for the purpose provided going forward.