

# Salt Factory Sports

Northern Ireland · Charity number 104876

## Details

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**Status** Received

**Company number** [611652](#)

**Registered** 2016-06-09

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

## Contact

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**Website** [www.saltfactorysports.com](http://www.saltfactorysports.com)

## Activities

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**Purposes:** The Trust is established for charitable purposes only, specifically to advance the Christian religion using amateur sport as an effective means of bringing people together, building relationships and creating opportunities for evangelism and discipleship, both in Northern Ireland and overseas

**What the charity does:** The advancement of religion, The advancement of amateur sport

**How the charity works:** Education/training, Playgroup/after schools, Religious activities, Sport/recreation, Volunteer development, Youth development

**Who the charity helps:** Adult training, Asylum seekers/refugees, Children (5-13 year olds), Ethnic minorities, General public, Men, Mental health, Overseas/developing countries, Specific areas of deprivation, Volunteers, Women, Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£400,618	£384,924	£-5,594	9
2024-08-31	£381,394	£320,346	£-557	10

## Trustees

Name	Role	Appointed
Christopher Mcvittie		
Mr Andrew Johnston		
Mr Andrew Mccabe		
Mr Ryan Adair		
Mr Thomas Greenaway		

**Salt Factory Sports**

Northern Ireland - Charity number 104876

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# Accounts

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HMRC Charity number: NIC104876  
Company number: NI611652



**SALT FACTORY SPORTS**  
(A company limited by guarantee)

**Unaudited Trustees' Report and Financial Statements**

**for the year ended 31 August 2024**

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

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**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Legal and administrative information**

**HMRC Charity Number**                    NIC104876

**Company Registration Number**    NI611652

**Business Address**                        C/O Trinity Methodist Church  
Ballymacoss Avenue  
Lisburn  
Co Antrim  
BT28 2GU

**Registered Office**                        C/O Trinity Methodist Church  
Ballymacoss Avenue  
Lisburn  
Co Antrim  
BT28 2GU

**Trustees**                                    Mr. Christopher McVittie (Chairman)  
Mr. Martin Pitt (Treasurer)  
Mr. Glenn Emerson (Resigned 29/10/2024)  
Mr. Mervyn J Shannon  
Mr. Thomas Greenaway  
Ms. K Emerson (Appointed 20/11/2024)  
Mr. A McCabe (Appointed 20/11/2024)  
Mr. R Adair (Appointed 20/11/2024)

**Secretary**                                    Mr. Christopher Grant

**Bankers**                                      Danske Bank  
62-66 Bow Street  
Lisburn  
BT28 1YS

**Independent Financial  
Examiner**                                    Mr. Jonathan Bethel, FCA

## **SALT FACTORY SPORTS**

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### **Chairman's Review**

It has been a real privilege journeying with Salt Factory Sports this year as we experienced a year of growth in many areas; volunteers, staff, regular and one-off partners, online presence, finances, range of programmes and activities, and our local and global reach and impact. It has also been exciting to see SFS develop, refine and become more strategic both in terms of our outward-facing programmes and activities but also in our governance and accountability structures. At the centre of everything we do, we continue to strive towards listening to and obeying God's leading as we deliver many benefits to the public through all of our sports-related programmes and activities across Northern Ireland and worldwide.

In September staff spent time strategically plotting out the year, trying to be more effective in where, when, with whom, and what we delivered, ensuring the needs of partners and participants were met while also building in time for in-house meetings and trainings, staff development, rest, fundraising, development/delivery of new programmes, and time to create and build relationships with new partners. Across the year we engaged with many thousands of participants from a wide range of backgrounds, from young children, to teenagers, to adults and from novice to those very experienced at sports, and all will have led a more active lifestyle, increasing their physical, mental and emotional health. Our many partners included primary and post-primary schools, uniformed organisations, Churches, Universities, other Christian ministries (such as Exodus, Summer Madness and New Horizon), sports teams and National Governing Bodies, many of whom we helped to connect better with their local communities or aided their development of coaches.

We also shared the Good News of the Bible with thousands of people, many of whom developed in their spiritual health, dedicated (or rededicated) their loves to Jesus or decided to get involved in our more in-depth discipleship programmes. It is exciting to see new key partnerships being developed particularly with schools in areas we previously have not had a big presence, and with other sports ministries. This has, and will continue to, multiply the impact possible through our programmes and activities. It is also very exciting to see FORGE, our sports ministry training programme in the final stages of planning, with the first cohort due to begin in June 2025.

It was wonderful to be able to appoint two new part-time members of staff, one of whom has been a massive assistance in the planning, delivery and evaluation of our Church and Community Sport activities, and one of whom has brought a much-needed professional look and increased audience to our social media presence. He has also spent a lot of time recording a wide range of our programmes and activities resulting in a fresh, new promotional video. As a Board, we recognise, acknowledge and are very thankful for the dedication, enthusiasm and application of a wide range of skills and giftings each of our staff has, and I am also very thankful for their desire to ensure personal intimacy in their relationship with God. It was disappointing to lose our Performance Sport coordinator part-way throughout the year.

With the increase in personnel and partnerships this year, and with a satisfactory financial reserve in place, we are currently planning for new programmes in new areas, including leading mission teams in a wider number of sports, such as ice hockey, cheerleading and tennis.

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The Board is content with the figures reported for this financial year; a starting balance of £146,310, a total income of £381,394, a total operating cost of £320,346 and a closing balance of £207,358.

We are pleased to have maintained a positive cash position throughout the year. Some of this surplus will be used to reinvest in new staff and activities in the next financial year. We are so grateful for the many individuals, Churches, organisations and Trusts who have supported our work prayerfully and financially this year.



**Christopher McVittie**  
**Chairman**

**25 March 2025**

## **SALT FACTORY SPORTS**

### **(A company limited by guarantee)**

The Trustees present their report and the unaudited financial statements for the period ended 31 August 2024. The Trustees, who are also Directors of SALT FACTORY SPORTS for the purposes of company law and who served during the period and up to the date of this report, are set out on page 1. As a charity, the Board is committed to proper governance and probity in its activities.

#### **Structure, Governance and Management**

SALT FACTORY SPORTS is a charitable company limited by guarantee, incorporated with Companies House on 9 March 2012 (NI611652) and registered as a charity with the Charity Commission for Northern Ireland on 9 June 2016 (NIC104876). The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The Directors of the company are also charity Trustees for the purpose of charity law. All give their time voluntarily and receive no benefits from the charity.

The Trustees who served during the year and up to the date of signature of the financial statements were: Mr C McVittie, Mr M Pitt, Mr G Emerson, Mr M Shannon, Mr T Greenaway, Ms K Emerson, Mr A McCabe and Mr R Adair.

#### **Mission Statement**

Using sport to bring people together, build relationships and see people of all ages become enthusiastic followers of Christ who are living contagious Christian lives.

#### **Purposes, Aims and Objectives/Public Benefit**

SALT FACTORY SPORTS is a Northern Ireland-based charity which has Christian evangelism and discipleship at the core of all its activities. It engages with individuals, communities, Churches, Sports Clubs and other organisations through a varied programme of sporting activities and events. It provides opportunities for individuals and groups of all ages, abilities, ethnicities and backgrounds to come together to aid the development of their physical fitness, self-esteem and decision-making abilities, but also to raise their awareness of God's love and salvation and to help connect them with a local Church.

SALT FACTORY SPORTS also hosts short-term sporting mission teams in N.I., leads short-term mission teams abroad and facilitates leadership development and coach education programmes for Church leaders and sports coaches. They also lead assemblies, after-school clubs and holiday clubs in local schools, run coaching and activity sessions in GB and BB companies and youth organisations, and run coaching clinics and workshops for amateur sports clubs and teams.

SALT FACTORY SPORTS has partners in numerous countries across the world, including Ireland, England, Germany, Poland, Estonia, Kenya, Zambia, India, Canada and the USA. They also have strong relationships with several other Christian organisations such as Josiah Venture, RIOT, Christ In Youth, International Sports Federation, Summer Madness, New Horizon and Good News Ministries, and with Christian Universities and Colleges across North America.

As set out in the company's articles of association the Trust is established for charitable purposes only, specifically to advance the Christian religion using amateur sport as an effective means of bringing people together, building relationships and creating opportunities for evangelism and discipleship, both in Northern Ireland and overseas.

The key charitable objectives of our charity are:

- The establishment and development of Church based sports ministry training programmes;

## **SALT FACTORY SPORTS**

### **(A company limited by guarantee)**

- The provision of sports activities, games, events and competitions in Churches, schools, sports clubs and youth organisations;
- Preparation and training of people serving in local and overseas missions;
- The provision of coach education services;
- The promotion of Christian values; and
- The promotion of healthy living.

Public benefit is a legal requirement of every organisation established with charitable objectives, and the Trustees confirm that they have had due regard to the Charity Commission for Northern Ireland's guidance on public benefit reporting in presenting the charity's benefits and achievements. The Trustees are confident that any private benefit received from our activities is purely incidental to the purposes of our work.

### **Financial Review**

The financial statements are shown on pages 13 and 14, and should be read in conjunction with the notes on pages 15 to 20. The Directors are content with the financial results for the year in reporting a surplus of £61,048 (2023: £47,192) and it continues to maintain a positive cash position. The company being a charity recognised by HM Revenue and Customs has no liability to corporation tax on its charitable activities. The year to 31 August 2024 reflected the investment in new staff and an expanded range of activities and programmes, and it is anticipated that the charity will break even in 2025 as a result of this additional activity and staff.

### **Going Concern**

With an expanded staff team, a marked increase throughout the year in activities and programmes led, and a larger number of volunteers and partners, the Trustees are confident that the charity can continue as a going concern.

### **Activities Undertaken to Achieve Our Objectives**

The year to 31 August 2024 has been an exciting and busy time for us with two new part-time staff appointed, new outreach activities begun, new partnerships formed with Churches, schools, and other Christian organisations, and an expanded range of summer clubs, camps, and missions led by our staff, volunteers, and teams. The geographical area we worked in also expanded, covering a wider area of Northern Ireland. SFS USA, our second franchise, was also registered, and its Board began to meet regularly to plan local and international outreach programmes.

We began the year with a typical rush of activity, including starting up our Play Believe Live after-school clubs again, leading our Superheroes club, leading PE lessons, coaching school teams, taking whole-school assemblies, leading lunchtime hangouts, and leading SU groups in local Primary and Secondary schools. Almost all of these activities and programmes involve sports, games, and fun activities while also being intentional about sharing the Gospel. We were invited to lead an increasing number of Year Group induction days, where we facilitated a wide range of activities, allowing new and returning pupils to engage, talk, problem-solve, and have a lot of fun together. We also supported Swords Baptist in running a children's sports club. As well as running the sports and sharing the Gospel, our involvement freed the Church members to connect with the parents and carers of the children who attended. Early in the year, we met with lots of local Church leaders to share some of what we do, brainstorm ideas of how to develop and deepen our partnerships with them and begin planning for summer clubs, camps, and missions. We have numerous people enquire each year about coming to serve with us - as staff, interns, or volunteers- and early in September, we had several online calls from local and international individuals who felt called to serve in sports ministry. It was exciting to develop our relationship with three of these people and see them come to serve with us throughout the summer of 2024.

The notes on pages 15 to 20 form an integral part of these financial statements

## **SALT FACTORY SPORTS**

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Our Head of Spiritual Formation spent a good amount of time researching existing ministry internship programmes and began in-depth planning as we continue to move towards launching FORGE, our sports ministry training programme, in 2025. She also did a great job at planning our weekly staff worship, prayer, and devotions. We welcomed several guest speakers and worship leaders throughout the year to gather with us each Thursday morning as we intentionally spent time seeking God's presence, wisdom and direction. Some of our staff were heavily involved in the Lisburn Churches Youth Workers meetings as they planned several large youth events in the City, and we led sessions of sports and Bible study with the combined youth of several Lisburn Churches.

As the term progressed, we continued our wide range of activities and programmes in schools but also began our weekly Play Believe Live kids club with a local Church, partnered with Churches to lead Youth Alpha in secondary schools, began to lead sports and Bible sessions with Church youth groups, and led sports/games and devotions in numerous BB and GB companies across Northern Ireland. Our new monthly teen programme, Elevate, started in October, and it was great seeing local youth having fun playing sports and then spending time together in deep Bible study. Our Active RE classes also began in a local high school where we led different sports competitions each week, with multiple classes, and then shared testimonies and a short Bible lesson. Our staff also went to support an outreach week in Banbridge with Train It Teach It, one of our sports ministry partners, and we met with university Christian Unions and Home Fellowship as we explored ways to partner with and engage young adults - a relatively new demographic for us. We were so excited when we were invited to the baptism of one of the girls involved in our weekly lunchtime hangout at a local secondary school - it was great seeing her being bold in her faith.

Two of our staff were also able to attend an ECSU (European Christian Sports UNion) gathering in Malta, where over 65 European sports ministries met to share, worship, pray, study the Bible, and network. It was a great reminder that we are not alone in our work and that sports ministry/outreach is alive and active across Europe. Another of our staff took part in the THRIVE gathering, a network of ministry workers across Ireland, for a time of connecting, encouraging, and learning together.

In the first three months of 2024, we worked with over 1450 children and young people across our school programmes in the greater Lisburn area and over 850 young people in our activities with Churches and uniformed organisations across Northern Ireland. We had many incredible spiritual conversations with young people and their teachers/leaders, many of who were amazed at how engaged the participants were in our activities. Two of our staff began a discipleship group in partnership with Exodus, a Christian youth ministry, and others began Active RE with a new group of Year 8 pupils. We were also delighted to welcome two new part-time staff members, one to support our Church and Community Sports programmes in schools and Churches and the other as a Communications Lead and Media Content Creator. Both had a very positive impact on our work as the year progressed. We partnered with Belfast Bible College and MAP (Mission Agencies Partnership) to engage with their students during a missions week, where we presented what SFS does and the many opportunities we have for the students to volunteer or join our mission teams.

Our planning for the programme and teaching timetable for FORGE continued, and we began reaching out to potential specialist guest facilitators and it was very encouraging to get positive replies from most of them. We continued building relationships with various missionaries and Churches in the Republic of Ireland as we continue to plan to take sports outreach into currently underserved and unreached communities on our doorstep. Our staff led the children's and youth programmes at a family weekend at a large Presbyterian Church, had a fun evening in the park playing games and sharing testimonies with a local Church youth group and partnered with another Church to support their compassion work in a local housing estate.

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Alongside our outreach programmes in schools, communities, and Churches, our work within higher levels of sport also continued at pace and increased in volume and geographic reach this year. We developed and led a range of programmes in several countries across Europe and Africa. In September, we travelled to Poland and Czechia to train coaches at the AWF Sports University, to develop Technical Directors and coaches in Ustron and Bielsko-Biala, and to train sports leaders from seven Eastern European countries alongside our sports ministry partners EDGE Sports. Alongside the coach education, we also led Bible studies, evangelistic meetings, and one-on-one discipleship with the coaches. We continued our online Elevate Coach Education and Multipliers programmes and led mentoring and discipleship with Kenyan and Zambian coaches.

In October, we continued our Academy Directors course with the Estonian FA. The coaches had another monthly task to complete and then had 1-on-1 calls with us as we fed back on both their progress as coaches and their spiritual development. Our Kenyan and Zambian multipliers also continued with their monthly tasks, including recording their training sessions and leading online classes alongside some of our N.I. coaches. We led online follow-up meetings with the coaches we had visited in Poland and began meeting regularly online with the Kenyan and Zambian FAs as we planned how we could support the development of their coaches. We were also able to spend time meeting with leaders of other sports ministries across N.I. as we encouraged and prayed for each other.

As we headed towards the end of 2023, it was really exciting to see our Zambian multipliers actively sharing the Gospel with players and coaches across the country. They have become much better coaches and leaders, and they are much more engaged and willing to share their faith with those around them. One of our multipliers led two coaches to the Lord and is now actively engaged in their discipleship and is eager to continue his evangelistic conversations with players and coaches around him. The Academy Directors in Estonia completed a second match analysis task, and we had a 20-minute call with each of them to discuss their progress. We finished Elevate cohort #3 in Kenya and celebrated their achievement with a wonderful Graduation ceremony. In NI, we continued to meet with local coaches for either evangelistic or discipleship conversations and started recording the first videos of the Elevate course. We continued our online international gathering - 65 coaches from 7 countries, with the coaches sharing about life, faith and coaching - it was a special time that the coaches are keen to repeat monthly.

At the turn of the new year, we completed our first year's Academy Directors programme in Estonia, and their FA was keen for us to continue into a second year. All 21 Academy Directors completed the penultimate task, attended the final online class and are currently meeting in their Communities of Practice. It was great to see the coaches becoming more competent and more willing to engage in spiritual conversations. We also continued discussions with the Kenyan FA and KENFOCA, their coaches' commission, to lead a large Coaches Symposium and Talent ID session in May - spaces where we could train and evangelise a large number of coaches and players over the course of a few days. In N.I. we met with a number of not-yet-Christian coaches and shared the Gospel with them and also walked with Christian coaches, encouraging them to be bold in sharing their faith in their clubs. We began an online 4-week coach education class with coaches in Poland, encouraging them to be better coaches and better at sharing their faith with their families, peers and players, and began cohort #4 of Elevate in Kenya with a group of 36 coaches from across the country.

It was exciting to complete the recording of 8 coach education videos, which will support our multipliers in Kenya and Zambia to begin to lead small Elevate coach education sessions across their countries. This will inevitably increase the level of coaching, spiritual awareness and engagement within their footballing circles. We were also delighted to lead a large coaches symposium in partnership with the Kenya FA, KENFOCA and Kiambu County Council. We spent a day training and sharing our faith with over 200 local coaches, many of whom signed up for our Elevate programme. With the same partners, we also led a large Talent ID day where over 250 young players aged 8-16 were shown how they could improve, had the Gospel shared with them

The notes on pages 15 to 20 form an integral part of these financial statements

## **SALT FACTORY SPORTS**

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and had the opportunity to be scouted for a national academy programme. Our Head of Performance Sport left the organisation in February 2024.

Our mission teams began earlier than normal in the year as we welcomed a group of teenagers from Evangelical Christian Academy, Madrid, Spain. Alongside the daily worship, prayer and devotion, the team supported our outreach work in secondary schools in Lisburn and helped us lead a youth weekend with a group of Churches in Dungannon. In April, we hosted another Christian school in N.I. from Mississippi. They were superb in supporting our outreach in local Primary schools and some compassion work in partnership with a local Church. Many of the team members felt God speaking over their lives during our worship and devotion times and said that they went home spiritually more mature than when they arrived.

We were delighted to continue our golf outreach in partnership with ISF (International Sports Fellowship). Our team led golf coaching and devotions in several Primary schools, took another P7 class to open a driving range at a local golf club and enjoyed playing at several of the renowned golf clubs across N.I. In partnership with RUMBLE (a Christian men's ministry), we hosted a large outreach event at Templepatrick Golf Club. Christian golfers were asked to bring along a not-yet-Christian friend for breakfast, a round of golf and to listen to the testimonies of a former Ulster rugby payer and the former chaplain of the European PGA tour. Our team then headed to Lough Erne with a group of Christian golfers for a weekend of discipleship and competition - N.I. v the USA - thankfully, we won!

We then hosted a men's and women's volleyball team from Millar College of the Bible, Canada. They helped us lead coaching clinics, devotions, and volleyball camps with schools and clubs in Portadown and Coleraine. The team played several matches in N.I. and the Republic of Ireland. We also spent a special day with a local Church and the Orchardville Organisation, where we helped run fun activities for adults with learning disabilities.

In May, our CEO led a team of 20 athletes from JBU, USA, to support the work of Salt Factory Sports Kenya. They led a range of sports coaching, fun games, and devotions in numerous schools, communities, and sports clubs and interacted with teenagers in two young offenders' institutions. The team attended Mavuno Kiambu, the Church led by the SFS Kenya Director and were able to go on a safari to see many of the exotic local wildlife. Once the team left, our CEO stayed in Kenya for a few days and was joined by another football coach and a Christian football agent. Together, they led a large coaches symposium and a talent ID workshop where several hundred players, coaches and FA staff heard the Gospel message.

We loved partnering with CIY (Christ in Youth), Drumgor Primary and St. Saviour's, Craigavon, to lead fun multi-sport sessions during the day and a kids' club in the evenings for a week in June. The children played a wide range of sports and games and then went through a series looking at children in the Bible each evening. It was great to see them interact with our team, lead a healthier lifestyle and learn more about Jesus and who they are in Him. At the end of this week, our team partnered with NUA to lead the P4-P6 children's programme. As with previous teams, the team members served well and were challenged in their faith, with many of them returning home committed to spending more time with God, surrendering their lives to Him in a deeper way, and seeking new ways to serve Him at home.

We were excited to partner with Summer Madness again to lead a range of sports, games and competitions for the young people who attended, and almost 450 were involved in our activities each day. We also ran a programme of fun events (such as line dancing) each evening, staffed a merchandise stall, and hosted seminars in our venues. It was great seeing our team contribute to the overall energy and success of the festival, and it was exciting to hear of the spiritual conversations our staff had with many of the young people.

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Several of our staff prayed with young people who were either giving their lives to God for the first time or recommitting their lives to God.

July was another busy month with clubs, camps, and missions. We hosted Church teams from Austin, Missouri, Indiana and Louisiana, all of whom supported our kids and youth clubs in Lisburn and Islandmagee. We partnered with several Churches to run the clubs, including three we have previously never worked alongside. Many of our team members were impacted as we worshipped, prayed, and studied the Bible together. We all got a good grasp of our spiritual heritage as we toured some wonderful monasteries and cathedrals. It was exciting to be able to train the young leaders of a local Church, allowing them to better connect with their local community throughout the year. In Islandmagee, we ran a pilot programme bringing together 3 local Churches for a week of outreach. It was great seeing their congregations work together for the good of their local community.

Towards the end of the summer, we partnered with New Horizon and Exodus to lead a practical service project with a Church and Primary school, then lead a large kids' club at New Horizon. The Church was overwhelmed by all the work they had to do, so they were overjoyed that our team was able to help them. Our team also encouraged the school by helping to get their building and grounds ready for the new term. At New Horizon, the children had lots of fun playing a wide range of sports and games as they learnt about running the race of life. We were delighted that one young person gave their life to God after a team devotion.

### **Highlights and Achievements**

During the year our highlights included:

- employing a part-time Church and Community Worker to support our programmes in schools and Churches and to help lead our mission teams;
- employing a part-time Communications Lead and Media Content Creator to create videos of our activities and to promote our work across social media channels ;
- partnering with an increasing number of Churches, schools, other Christian ministries, sports clubs, universities, and national sports federations to lead a wide range of sports activities, spiritual development, and coach education programmes;
- leading (online) coach education and discipleship classes once a week in over 10 different countries;
- seeing children, youth, and adults give and recommit their lives to Jesus both in N.I. and across the world;
- growing our Elevate Coach Education course in Kenya and across East Africa;
- completing our first Multipliers programme in Kenya and Zambia;
- completing our first Academy Directors course with the Estonian FA;
- leading many fun and successful summer clubs and missions; and
- coming closer to beginning FORGE - our Sports Ministry Training College

Having reviewed these main achievements, it is clear to see how they positively impacted and were very beneficial to those involved. We supported Churches in getting more involved in their local communities, many children, young people and adults led more active lifestyles and began developing a love of sport, coaches were educated and better prepared to safely and effectively lead their coaching sessions and the spiritual well-being of all involved improved as they began to realise both who God is, and who they are in Him.

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#### **Risk Management**

The Trustees have conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Risks to external funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures and policies are in place to ensure the health and safety of all staff, volunteers, coaches and people involved in our activities. These procedures and policies are periodically reviewed to ensure that they continue to meet the needs of the charity.

#### **Funds Held as Custodian**

No funds are held as custodian on behalf of others.

#### **Reserves Policy**

Considering the variable and fixed commitments, the Trustees have established a reserves policy to allow the charity to be managed effectively and to ensure uninterrupted delivery of the charity's activities. A general reserve equating to six months of operational costs should be maintained. The Board based projections for the appropriate amount of reserves on the basis that the reserves in our target range would provide short-term relief until long-term solutions can be established. At 31 August 2024, the Unrestricted Reserves were £199,803 which represents 8 months of operational costs. Some of this reserve will likely be used to finance an increase in staff in the forthcoming year.

#### **Plans for Future Years**

We plan to continue to increase the number and geographic range of schools, Churches, and sports clubs we work with across Northern Ireland, as well as the number of holiday clubs and camps we lead. We also plan to lead our first sports ministry outreach event in the Republic of Ireland in partnership with a Church in Mullingar as well as in Lurgan and Dungannon, and our Communications Lead will ensure SFS continues to have a more professional look online and develop an increased audience and engagement levels across our social media channels.

The number of online coach education classes we lead continues to increase, both in number and geographic location, and we anticipate this will grow further in the coming year. With so many coaches now having been through our year-long Elevate coach education programme, we are expecting to support them as they pass on their knowledge to the local coaches around them. Our partnerships with national governing bodies, particularly in football, are also increasing, and we want to support them as they train coaches, plan for continental events and try to govern with integrity.

With another staff increase and the number of mission teams coming to support our work growing over an increasing number of months, we are beginning to outgrow our current office and accommodation space. As such, we will begin considering alternative options, perhaps with SFS purchasing or long-term leasing a suitable property.

With an ever-increasing number of programmes, activities, partnerships and events being led by Salt Factory Sports, we plan to recruit two additional members of staff to help cover this expansion so we can continue to run all our programmes with excellence.

We will continue to plan for the commencement of FORGE, our Sports Ministry Training Programme, in June 2025 and will liaise with potential teachers/facilitators and the endorsing College, Ridley Hall, Cambridge, to firm up the content.

## **SALT FACTORY SPORTS**

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### **Statement of Trustees' Responsibilities**

The Trustees (who are also Directors of SALT FACTORY SPORTS for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

### **Small Company Provisions**

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

On behalf of the board on 25 March 2025.



**Christopher Grant**  
**Secretary**

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Independent Examiners Report**  
**To the Trustees for SALT FACTORY SPORTS**

I report on the accounts of Salt Factory Sports (the trust) for the year ended 31 August 2024.

**Respective responsibilities of charity 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
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

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

The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also 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:

- that accounting records were not kept as required by section 63 of the Charities Act
- that the accounts do not accord with those accounting records
- that the accounts do not comply with the accounting requirements of the Charities Act
- 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.



**Mr. Jonathan R Bethel FCA**  
**Miscampbell & Co.**

**25 March 2025**

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Statement of Financial Activities**  
**For the year ended 31 August 2024**

		Unrestricted funds	Restricted funds	<b>2024</b>	2023
	<b>Notes</b>	£	£	<b>Total £</b>	<b>Total £</b>
<b>Incoming resources</b>					
Incoming resources from generated funds:					
Investment income		903	-	<b>903</b>	316
Voluntary income	<b>3</b>	140,198	-	<b>140,198</b>	100,160
Incoming resources from charitable Activities	<b>4</b>	208,839	31,454	<b>240,293</b>	181,650
		<u>349,940</u>	<u>31,454</u>	<b>381,394</b>	<u>282,126</u>
<b>Resources expended</b>					
Charitable activities	<b>5</b>	294,220	26,126	<b>320,346</b>	234,934
Cost of generating funds		-	-	-	-
<b>Total resources expended</b>		<u>294,220</u>	<u>26,126</u>	<b>320,346</b>	<u>234,934</u>
<b>Net movement in funds</b>	<b>6</b>	55,720	5,328	<b>61,048</b>	47,192
<b>Opening Balance at 1 September</b>		144,083	2,227	<b>146,310</b>	99,118
Transfer		-	-	-	-
<b>Closing Balance at 31 August</b>		<u>199,803</u>	<u>7,555</u>	<b>207,358</b>	<u>146,310</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

There is no difference between the net movement in funds for the year stated above and its historical cost equivalent.

All of the above amounts relate to continuing activities.

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Company Number: NI611652**

**Statement of Financial Position**  
**as at 31 August 2024**

	Notes	2024	2023
		£	£
<b>Current assets</b>			
Debtors	11	17,546	3,657
Cash at bank and in hand		<u>190,369</u>	<u>146,762</u>
		207,915	150,419
<b>Creditors: amounts falling due within one year</b>	12	(557)	(4,109)
<b>Net current assets</b>		<u>207,358</u>	<u>146,310</u>
<b>Net assets</b>		<u>207,358</u>	<u>146,310</u>
<b>Funds</b>	13		
Restricted income funds		7,555	2,227
Unrestricted income funds		<u>199,803</u>	<u>144,083</u>
<b>Total funds</b>		<u>207,358</u>	<u>146,310</u>

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

No members have required the company to obtain an audit of its accounts for the year ended 31 August 2024 in accordance with section 476 of the Companies Act 2006.

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

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

The financial statements on pages 13 to 14 were approved by the trustees on 25 March 2025 and signed on their behalf by:



**Christopher McVittie**  
**Chairman**

## **SALT FACTORY SPORTS**

**(A company limited by guarantee)**

### **1. General information**

Salt Factory Sports is a charitable company limited by guarantee. The company is incorporated in Northern Ireland and has the company number NI611652. The company is registered with Charity Commission NI and has the charity number NIC104876. The registered office address is Ballymacoss Avenue, Lisburn, BT28 2GU. The principal activity of the company continued to be promoting the Christian religion using amateur sport as an effective means of bringing people together, building relationships and creating opportunities for evangelism and discipleship, both in Northern Ireland and overseas.

### **2. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year. The company is a going concern. The directors do not believe that there are any factors or material uncertainties which would impact on their assessment of this.

#### **2.1. Basis of accounting and Statement of Compliance**

The financial statements have been prepared in accordance with the Trust's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019).

The trust has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

Salt Factory Sports meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised as historical or transaction values unless otherwise stated in the relevant accounting policy.

The financial statements are presented in Sterling (£). The level of rounding is £1.

#### **2.2. Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income, when its receipt is virtually certain, and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

#### **2.3. Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of

## **SALT FACTORY SPORTS**

### **(A company limited by guarantee)**

trading for fundraising purposes. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Support costs are those costs incurred directly in support of expenditure on the objectives of the charity and include project management.

#### **2.4. Debtors**

Debtors are stated after all known bad debts have been written off and specific provision has been made against all debts considered doubtful of collection.

#### **2.5. Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **2.6. Liabilities**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received and advanced payments for goods or services it must provide.

#### **2.7. Financial Instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortized cost using the effective interest method.

#### **2.8. Pensions and employee benefits**

The Company operates a defined contribution pension scheme, and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **2.9. Fund accounting**

The charity has various types of funds for which it is responsible and which require specific disclosure. A definition of the various types of funds is as follows: Unrestricted income funds are funds which are expendable at the discretion of the trustees in furtherance of the aims of the charity. Restricted income funds are amounts which are expendable only in accordance with the specified wishes of the donor.

#### **2.10. Critical Accounting Estimates and Areas of Judgement**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 August 2024**

**3. Voluntary income**

	Unrestricted funds	Restricted Funds	2024 Total	2023 Total
	£	£	£	£
Donations	75,521	-	<b>75,521</b>	49,773
Trust Grants	40,537	-	<b>40,537</b>	36,337
Miscellaneous	24,140	-	<b>24,140</b>	14,050
	<u>140,198</u>	<u>-</u>	<u><b>140,198</b></u>	<u>100,160</u>

**4. Incoming resources from charitable activities**

	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
	£	£	£	£
Community Sport NI	176,590	-	<b>176,590</b>	129,075
Community Sport World	-	30,074	<b>30,074</b>	-
Performance Sport NI	26,763	-	<b>26,763</b>	46,738
Performance Sport World	5,486	-	<b>5,486</b>	3,597
Salt Factory Sports Kenya	-	1,380	<b>1,380</b>	2,240
	<u>208,839</u>	<u>31,454</u>	<u><b>240,293</b></u>	<u>181,650</u>

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 August 2024**

**5. Charitable activities**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024 Total</b>	<b>2023 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Salaries and Wages	162,946	-	<b>162,946</b>	122,049
Community Sport World	-	24,032	<b>24,032</b>	-
Community Sport NI	71,703	-	<b>71,703</b>	54,755
Rent and Office expenses	6,235	-	<b>6,235</b>	5,258
Bank fees and Business support costs	22,280	-	<b>22,280</b>	9,180
Promotion and advertising	940	-	<b>940</b>	992
Miscellaneous expenses	960	-	<b>960</b>	3,302
Performance Sport World	152	-	<b>152</b>	178
Travel costs	7,750	-	<b>7,750</b>	9,658
Staff Training and Internships	2,941	-	<b>2,941</b>	3,523
Training and sports equipment	3,329	-	<b>3,329</b>	6,060
Performance Sport NI	14,984	-	<b>14,984</b>	17,859
Salt Factory Sports Kenya	-	2,094	<b>2,094</b>	2,120
	<b>294,220</b>	<b>26,126</b>	<b>320,346</b>	<b>234,934</b>

**6. Analysis of Restricted Funds**

	<b>Community Sport World</b>	<b>SFS Kenya</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
At 1 September 2023	2,185	42	2,227
Income	30,074	1,380	31,454
Expenditure	(24,032)	(2,094)	(26,126)
Transfer to/(from) unrestricted funds	(672)	672	-
<b>At 31 August 2024</b>	<b>7,555</b>	<b>-</b>	<b>7,555</b>

**7. Independent examiner's remuneration**

	<b>2024 Total</b>	<b>2023 Total</b>
	<b>£</b>	<b>£</b>
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	1,440	1,320

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 August 2024**

**8. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

**9. Employee information**

The average number of staff employed by the charity is 10 employees (2023: 7). None of the Trustees received any remuneration or expenses from the charity during the year in respect of their services to the charity.

**Staff Costs**

	<b>2024</b>	2023
	£	£
Wages and Salaries	153,137	116,385
Social Security costs	7,869	4,685
Contribution to defined contribution pension schemes	1,940	979
	<u>162,946</u>	<u>122,049</u>

No employee received a salary greater than £60,000.

**10. Financial Instruments**

	<b>2024</b>	2023
	£	£
<b>Financial Assets</b>		
Financial assets measured at fair value through income and expenditure	190,368	146,762
	<u>190,368</u>	<u>146,762</u>

Financial assets measured at fair value through income and expenditure comprise cash held at bank.

**11. Debtors**

	<b>2024</b>	2023
	£	£
Other debtors and prepayments	<u>17,546</u>	<u>3,657</u>

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 August 2024**

**12. Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other creditors	557	4,109
	<u>557</u>	<u>4,109</u>

**13. Analysis of net assets between funds**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>	<b>funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fund balances at 31 August 2024 are represented by:			
Current assets	200,360	7,555	207,915
Current liabilities	<u>(557)</u>	<u>-</u>	<u>(557)</u>
	<u>199,803</u>	<u>7,555</u>	<u>207,358</u>

**14. Company limited by guarantee**

SALT FACTORY SPORTS is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

**15. Ultimate controlling party**

There is no ultimate controlling party.

**16. Related party transactions**

There are no related party transactions during the year.

**Salt Factory Sports**

Northern Ireland - Charity number 104876

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# Accounts

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**HMRC Charity number: NIC104876  
Company number: NI611652**



**SALT FACTORY SPORTS  
(A company limited by guarantee)**

**Unaudited Trustees' Report and Financial Statements  
for the year ended 31 August 2025**

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

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**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Legal and administrative information**

**HMRC Charity Number**            NIC104876

**Company Registration Number** NI611652

**Business Address**                    C/O Trinity Methodist Church  
Ballymacoss Avenue  
Lisburn  
Co Antrim  
BT28 2GU

**Registered Office**                    C/O Trinity Methodist Church  
Ballymacoss Avenue  
Lisburn  
Co Antrim  
BT28 2GU

**Trustees**                                Mr Christopher McVittie  
Mr Thomas Greenaway  
Mr Andrew McCabe (appointed 20/11/2024)  
Mr Ryan Adair (appointed 20/11/2024)  
Mr Andrew Johnston (appointed on 28/08/2025)  
Mr Martin Pitt (resigned on 25/03/2025)  
Mr Mervyn Shannon (resigned on 25/03/2025)  
Mr Glenn Emerson (resigned 29/10/2024)  
Mrs Karen Emerson (appointed on 20/11/2024  
and resigned on 15 April 2025)

**Secretary**                                Mr Christopher Grant

**Bankers**                                  Danske Bank  
62-66 Bow Street  
Lisburn  
BT28 1YS

**Independent Financial  
Examiner**                                Mr Jonathan Bethel, FCA

## **SALT FACTORY SPORTS**

**(A company limited by guarantee)**

### **Chairman's Review for the year ended 31 August 2025**

The year 1 Sept 2024 - 31 August 2025 has been another exciting one of growth, development and a broadening of both the programmes we offer and the geographic area we work in. We have enjoyed supporting SFS as it continues to develop, refine and become more strategic both in terms of our outward-facing programmes and activities but also in our governance and accountability systems and structures. Over the year we have appointed new staff and volunteers, led mission teams in new sports (ice hockey and cheerleading), worked in new countries (Sweden and Zambia), and dramatically increased our social media presence and impact. However, we did experience some turbulence - we were sad to see a valued member of our staff leave to pursue ministry with a Church in England, and the joyful anticipation of appointing four new Board members also came with some sadness as three long-serving Board members retired and one new Board member also had to resign due to external issues. At all times and in all circumstances, we strive to be thankful for what God has allowed us to achieve and the impact we have had over the last 13 years, and to be obedient in listening and obeying what He has for us in the future.

We are content that both our objectives for the year and our stated benefits to the public were successfully delivered, allowing people of all ages, abilities and backgrounds to improve their spiritual well-being, lead a healthier and more active lifestyle while developing a love of sport and to become more aware of and involved in their local Churches. The coaches we worked with became more effective and competent as well as developed their leadership capabilities and spiritual awareness/health. Several of the coaches we trained have recently moved into professional coaching roles, testament to our rigorous and impactful coach education programmes.

We are also content with the financial results for the year. With a total income of £400,618 and a total operating cost of £384,924, we are pleased to have maintained a positive cash position throughout the year. Surplus is typically used to reinvest in new staff - we appointed a full-time Missions Support Worker in February 2025, and in the first quarter of our next financial year we plan on recruiting a part-time Football Worker and a full-time Operations Manager. Some surplus will also be used to invest in several of our new outreach programmes across Northern Ireland in the coming year.

Across the year we engaged with and led a wide range of sports activities and programmes with many thousands of participants in Northern Ireland and across the globe. These included children, young people, and adults, sports novices to sports professionals, and with people who already know Jesus and those who do not have a personal relationship with him yet. We worked in an increased number of schools, Churches and uniformed organisations in more areas of Northern Ireland than ever before and increased the number of ethnic minority adults we worked with each week. Our staff work so diligently to run our programmes with excellence and to improve the physical, emotional and spiritual health of all we rub shoulders with.

It was great to see the impact of hiring a part-time Media Content Creator last year who overhauled our social media presence and tripled the engagement and reach we have online, and hiring a full-time Missions Support Worker this year allowed us to more effectively plan and lead both incoming and outgoing short-term mission teams.

We were delighted to continue our strong relationships with long-standing partners such as Summer Madness, New Horizon, Exodus, ISF (International Sports Federation), Servant Life, CIY (Christ in Youth), SFS Kenya and ECSU (European Christian Sports Union) to lead various types of sports outreach activities. It was also exciting to begin new partnerships with organisations such as Sport for Life and Sports Quest, with whom we have begun exploring ways of working together on European sports outreach programmes.

After more than five years of prayer and planning, it was great seeing FORGE, our sports ministry training programme, begin. The four inaugural participants graduated with a Certificate in Spiritual Formation and Sports Ministry after two months of classroom learning, practical sports ministry experience and deep reflective practice. Its lifelong impact was seen as one participant has already made steps to move into full-time ministry. We were delighted FORGE was endorsed by Ridley Hall, Cambridge, with whom we are already planning on partnering further and deeper with on the second FORGE cohort in summer 2026.

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

We have seen God open doors, close others, provide for us financially and in so many other ways, and have been delighted in seeing many lives transformed by God's presence and power. He is so good.

We are so grateful for the many individuals, Churches, organisations and Trusts who have supported our work prayerfully and financially this year.



**Christopher McVittie**  
**Chairman**

16 April 2026

# **SALT FACTORY SPORTS**

## **(A company limited by guarantee)**

### **Trustees' Report for the year ended 31 August 2025**

The Trustees present their report and the unaudited financial statements for the period ended 31 August 2025. The trustees, who are also Directors of SALT FACTORY SPORTS for the purposes of company law and who served during the period and up to the date of this report are set out on page 1. As a charity, the Board is committed to proper governance and probity in all of its activities.

### **Structure, Governance and Management**

The organisation is a charitable company limited by guarantee, incorporated with Companies House on 9 March 2012 (NI611652) and registered as a charity with the Charity Commission for Northern Ireland on 9 June 2016 (NIC104876). The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The Directors of the company are also charity trustees for the purpose of charity law. All give their time voluntarily and receive no benefits from the charity.

### **Mission Statement**

Using sport to bring people together, build relationships and see people of all ages become enthusiastic followers of Christ who are living contagious Christian lives.

### **Purposes, Aims and Objectives/Public Benefit**

As set out in the company's articles of association the Trust is established for charitable purposes only, specifically to advance the Christian religion using amateur sport as an effective means of bringing people together, building relationships and creating opportunities for evangelism and discipleship, both in Northern Ireland and overseas.

The key charitable objectives of our charity are:

- The establishment and development of Church-based sports ministry training programmes;
- The provision of sports activities, games, events and competitions in Churches, schools, sports clubs and youth organisations;
- Preparation and training of people serving in local and overseas missions;
- The provision of coach education services;
- The promotion of Christian values; and
- The promotion of healthy living.

Public benefit is a legal requirement of every organisation established with charitable objectives and the Trustees confirm that they have had due regard to the Charity Commission for Northern Ireland's guidance on public benefit reporting in presenting the charity's benefits and achievements. The Trustees are confident that any private benefit received from our activities is purely incidental to the purposes of our work.

### **Financial review**

The financial statements on pages 10 and 11 should be read in conjunction with the notes on pages 12 to 16. The Directors are content with the financial results for the year in reporting a surplus of £15,694 (2024: £61,048) and the charity continues to maintain a positive cash position. The company being a charity recognised by HM Revenue and Customs has no liability to corporation tax on its charitable activities. The year to 31 August 2025 reflected the investment in new staff and an expanded range of programmes and activities and it is expected the charity will break even in 2026 as a result of this additional activity and staff.

### **Going Concern**

With an expanded staff team, new partnerships being made and new programmes being designed and implemented, the Trustees are confident that the charity can continue as a going concern and there are no factors or material uncertainties which impact their assessment of this.

### **Activities**

SALT FACTORY SPORTS is a Northern Ireland-based charity which has Christian evangelism and discipleship at the core of all its activities. It engages with individuals, communities, churches, sports clubs, and other organisations through a varied programme of sporting activities and events. It provides opportunities

## **SALT FACTORY SPORTS**

**(A company limited by guarantee)**

### **Trustees' Report for the year ended 31 August 2025 (Cont'd)**

for individuals and groups of all ages, ability, ethnicity and backgrounds to come together in order to aid the development of their physical fitness, self-esteem and decision-making abilities but also to raise their awareness of God's love and salvation.

SALT FACTORY SPORTS hosts short-term sporting mission teams, leads their own short-term mission teams abroad and facilitates leadership development programmes for Church leaders and sports coaches.

SALT FACTORY SPORTS has partners in numerous countries, including the Republic of Ireland, England, Poland, Belgium, Kenya, Zambia, Canada and the USA.

#### **Achievements and Performance**

The year to 31 August 2025 was another full and busy year for us with new staff appointed, new activities piloted and new partnerships formed. The geographic area in Northern Ireland that we operated in increased, the number of children, young people and adults we interacted with across the year grew, and our clubs and camps programme included two new sports - cheerleading and ice hockey, which allowed us to connect with an even wider range of local and international sportspeople.

Autumn 2024 began with a series of staff and leadership meetings to evaluate the previous year's programmes and activities, review summer mission teams, and pray over the fruit we had seen in the lives of many children, young people, and adults across Northern Ireland and Kenya, in particular. We also spent time following up with partners from our summer missions, such as Islandmagee, Ballycarry, and Whitehead Presbyterian Churches, and St. Saviour's Parish, to see how we could deepen and strengthen our partnership with them in the future. We then spent time meeting with our numerous local partners: schools, Churches, uniformed organisations, sports clubs, etc., to plan, set up and begin running our varied programme of sports outreach activities across the first school term.

Activities we ran regularly included our Play Believe Live club (an after-school multisport club), Lunch-Time Hangout (pickleball and a short Bible devotion), Superheroes (a physical, emotional and spiritual development programme), ELEVATE (our coach education and leadership development programme), coaching school sports teams, supporting SU groups and leading whole-school assemblies in both Primary and Secondary schools. We led these in partnership with a wide range of schools, churches, and uniformed organisations such as St. Columbus Presbyterian, West Church Bangor, Bethany Church, Lisnagarvey High, Harmony Hill Primary, Fort Hill Integrated Primary and Old Warren Primary. Our lunch-time hangout at Lisnagarvey went particularly well - each week we had large numbers of pupils turn up for pickleball games and a short personal testimony or a Biblical thought for the day. A teacher shared with us how one of the boys who regularly attended said it was his favourite part of the week.

We also ran numerous fun induction days for secondary schools in Portadown, Dromore, Dungannon and Lisburn, helping new pupils have fun, feel welcome, get involved in problem-solving, and quickly connect with their new classmates. We then partnered with Churches in Lisburn and Belfast to lead family fun days, helping them to connect better with their local communities, partnered with two denominational youth organisations (Church of Ireland and Presbyterian) to lead the sports activities and games at their residential weekends, and ran sessions (sports/games and a Bible talk) in numerous uniformed organisations across Northern Ireland. We also lead sports/games and Bible talks with youth groups and youth fellowships in numerous Churches such as The Journey Church, Maze Presbyterian, Randalstown Presbyterian, Thomas Street, Fitzroy Presbyterian and Seagoe Presbyterian. It was great seeing people of all ages and abilities participating in sports activities, developing their physical and emotional health, and engaging well with the spiritual aspect of our programmes.

We were able to begin leading our new Superheroes programme (physical, emotional and spiritual development) in three new Primary schools in Portadown and Lurgan, all of whom have a majority of pupils from low-income backgrounds and who are also typically low in their physical and emotional health, from an ethnic minority, and are often either refugees or asylum seekers. The pupils, teachers and parents loved our programme and have invited us back to continue Superheroes in their schools in Autumn 2025. It was also exciting to begin meeting with a small Church-plant and Primary School in the Village area of Belfast, where a large section of the population is also from an ethnic minority background, to discover how we could support the physical, mental and emotional health of children and young people in the local area.

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Trustees' Report for the year ended 31 August 2025 (Cont'd)**

Over the winter months, we continued running a wide range of sports outreach activities and programmes with our many local partners. We also began activities, developed relationships with new partner Churches in a wider geographical area (Dungannon, Annalong, Ballykeel and Carrowdore), liaised extensively with local Church and community leaders on how we could best support them going forward, and recruited and trained volunteers for our busy summer mission season. We led an ice hockey team from a Christian College in the USA on a mission to Sweden, where we partnered with a local Church, the Arken, and a local sports ministry, Sport for Life, to lead evangelism in the local community and play matches against local teams. The impact was really deep and felt immediately, with two players on the team giving their lives to Christ and one of the coaches rededicating his life to Christ. The local people we engaged with, particularly the local ice hockey players, were really keen to hear the stories and testimonies of the American players. Two of our staff were able to travel to Germany to attend an ECSU (European Christian Sports Union) gathering where they were able to network, build relationships with like-minded organisations, pray over and plan for future sports ministry events.

We also put the final touches, in partnership with Ridley Hall, Cambridge, to the programme for our first cohort of FORGE - our sports ministry training programme, which began in June 2025. It was encouraging to see and experience the enthusiasm and encouragement from the staff at Ridley Hall, who believe FORGE is unique and desperately needed. In November and early December, our CEO spent a week in Zambia visiting missionaries and planning for a summer mission team there, then went to Kenya for a SFS Kenya Board meeting, to lead practicals and attend the graduation of our ELEVATE coaches, and to lead coaching clinics with local amateur and semi-professional teams. Two staff members spent a few weeks visiting and speaking at Churches, schools, and Colleges in the USA, helping to raise awareness of and support for Salt Factory Sports, and recruiting for summer mission teams and following up on teams/individuals who had visited us previously. Several of our staff led activities at the Lisburn Churches Youth Gatherings, combining fun, sports competitions and faith learning. In May 2025, our Head of Spiritual Formation left to pursue ministry with a Church in Brighton, England. Although this was disappointing for us, we are delighted she listened to and obeyed God's leading in this.

During spring and into the summer months, all our regular local Church and community work came to an end, and we were either planning for, leading abroad, or hosting in Northern Ireland, sports mission teams. These included cheerleading, volleyball and football teams from the USA coming to N.I. to help us lead taster sessions in schools, train with and play against local club teams and lead sport-specific camps for local players. Alongside the sports, once a relationship was built, we trained our teams to provide effective spiritual input to the pupils, players, or coaches they were getting to know. This took many forms, for example, a simple conversation, a personal testimony shared, a favourite Bible verse explained, or by asking if they could pray for their new friend. We also hosted several Church groups on mission, and they helped us lead week-long multi-sport clubs where local children and youth came to play, have fun and hear the Good News. It was so exciting to see numerous children and young people giving their lives to Christ and getting connected with a local Church.

We continued our partnership with other local ministries, such as Summer Madness and New Horizon, where we led a wide range of sports, games, activities, and competitions, and shared the Gospel through Bible stories, testimonies, and prayer ministry.

Alongside our activities and programmes in local communities, our work within higher levels of sport also continued. We led ELEVATE, our coach education programme, with professional coaches in Kenya and Zambia, helping them become better coaches, better leaders, and discover and develop their personal faith. Alongside the coach education, we also led Bible studies and one-on-one discipleship with some of the coaches and have gone on to mentor them regularly through monthly online meetings. We also continued discussions with the Kenyan FA and KENFOCA, the coaches' commission, to see how our programmes could enhance their coaches and sports leaders. In N.I. we met with several not-yet-Christian coaches and shared the Gospel with them and also met regularly with Christian coaches, encouraging them to be bold in sharing their faith in their clubs.

It was exciting to see the beginning of FORGE, our sports ministry training programme, after more than five years of praying and planning, and during June and July the four participants experienced thorough teaching on spiritual formation, sports ministry, evangelism and the importance of legacy, alongside many hours of practical

## **SALT FACTORY SPORTS**

**(A company limited by guarantee)**

### **Trustees' Report for the year ended 31 August 2025 (Cont'd)**

sports outreach and processing what they had learned and led with 1-on-1 mentors. At least one participant has already taken steps towards becoming a full-time missionary.

During the year, our highlights included:

- the overhauling of our social media presence and the resulting broadening of the engagement and reach we have - the figures tripled over the course of this year;
- employing a full-time Missions Support Worker in February 2025;
- leading the first cohort through FORGE and seeing one participant move into full-time ministry;
- leading an ice hockey mission team for the first time;
- increasing the number and geographic range of schools, churches, and uniformed organisations we regularly partnered with;
- graduating another class of ELEVATE coaches;
- increasing the number of sports we led mission teams with; and
- providing opportunities for thousands of children, youth and adults of all abilities to get involved in physical activities, to become better connected to each other and to local Churches, and to discover for the first time, or develop their existing personal relationship with God.

#### **Risk Management**

The Trustees have conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Risks to external funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for the authorisation of all transactions and projects. Procedures and policies are in place to ensure the health and safety of all staff, volunteers and participants involved in our activities. These procedures and policies are periodically reviewed to ensure that they continue to meet the needs of the charity.

#### **Funds Held as Custodian**

No funds are held as custodian on behalf of others.

#### **Reserves Policy**

Considering the variable and fixed commitments, the Trustees have established a reserves policy to allow the charity to be managed effectively and to ensure uninterrupted delivery of the charity's activities. A general reserve equating to six months of operational costs should be maintained. The Board based projections for the appropriate amount of reserves on the basis that the reserves in our target range would provide short-term relief until long-term solutions can be established. At 31 August 2025, the Unrestricted Reserves were £209,297 which represents 7 months of operational costs. Some of this reserve will likely be used to finance an increase in staff in the forthcoming year.

#### **Plans for Future Years**

We are currently reviewing our first cohort of FORGE, and will shortly begin planning for the second cohort in June/July 2026. In the coming year, we plan to work extensively with staff at Ridley Hall to develop FORGE's curriculum online, increase the number of students (ideally up to 8) on the programme, and increase the number of sports represented by the students. This will allow a wider group of players, coaches and supporters to hear (from our students) the Gospel. With one of the first cohorts now believing they are being called into full-time Christian ministry (one of the key performance indicators of FORGE), we are working alongside them and their home church to support them in making this transition.

Before the end of 2025, we plan on employing a part-time football worker and a full-time Operations Manager. These roles will undoubtedly support us in maintaining and growing our sports outreach activities in schools, Churches, uniformed organisations and specifically with local football players, coaches and supporters, both in the number of programmes we can deliver and also the geographic range we are able to effectively cover. We will continue to build relationships and begin sports outreach activities with new schools, Churches, communities and sports clubs across a wider area of N.I., will create, develop and roll out new programmes specifically for primary-aged pupils (developing their physical, emotional and spiritual health) and also plan to pilot a football programme for children and teenagers from ethnic minority backgrounds. The OM role will help

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Trustees' Report for the year ended 31 August 2025 (Cont'd)**

us run all of our outreach programmes and mission teams more effectively and efficiently and will take the lead in many of our administrative and organisational tasks.

We also plan to increase the number of local young people involved in our sports discipleship programmes and want to continue to partner with more Christian Sports Ministries and missionaries locally and internationally.

We already have another new (for us) sports mission team lined up for June 2026 - a tennis team, again partnering with ETBU. We are excited for them to be here in N.I. and to build relationships and share the Gospel with local tennis players, coaches and supporters of all ages and abilities.

**Statement of Trustees' Responsibilities**

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

**Small Company Provisions**

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

On behalf of the board on 16 April 2026



**Christopher Grant**  
**Secretary**

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Independent Accountants Report**

**Respective responsibilities of trustees and examiner**

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

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

**Basis of independent examiner's report**

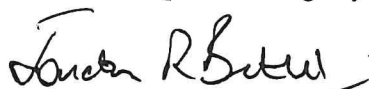
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

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



**Mr Jonathan R Bethel FCA**  
**Miscampbell & Co.**

**16 April 2026**

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Statement of Financial Activities**

**For the year ended 31 August 2025**

		Unrestricted funds	Restricted funds	<b>2025</b>	2024
	Notes	£	£	<b>Total</b>	Total
				£	£
<b>Incoming resources</b>					
Incoming resources from generated funds:					
Investment income		2,498	-	<b>2,498</b>	903
Voluntary income	2	122,175	-	<b>122,175</b>	140,198
Incoming resources from charitable Activities	3	220,667	55,278	<b>275,945</b>	240,293
		<hr/>	<hr/>	<hr/>	<hr/>
		345,340	55,278	<b>400,618</b>	381,394
<b>Resources expended</b>					
Charitable activities	4	335,846	49,078	<b>384,924</b>	320,346
Cost of generating funds		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total resources expended</b>		335,846	49,078	<b>384,924</b>	320,346
<b>Net movement in funds</b>	5	9,494	6,200	<b>15,694</b>	61,048
<b>Opening Balance at 1 September</b>		199,803	7,555	<b>207,358</b>	146,310
Transfer		-	-	-	-
<b>Closing Balance at 31 August</b>		<hr/>	<hr/>	<hr/>	<hr/>
		209,297	13,755	<b>223,052</b>	207,358

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

There is no difference between the net movement in funds for the year stated above and its historical cost equivalent.

All of the above amounts relate to continuing activities.

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Company Number: NI611652**

**Statement of Financial Position**  
**as at 31 August 2025**

	Notes	2025		2024	
		£	£	£	£
<b>Current assets</b>					
Debtors	8	3,465	17,546		
Cash at bank and in hand		225,181	190,369		
		<u>228,646</u>	<u>207,915</u>		
<b>Creditors: amounts falling due within one year</b>	9	(5,594)	(557)		
<b>Net current assets</b>		<u>223,052</u>		<u>207,358</u>	
<b>Net assets</b>		<u>223,052</u>		<u>207,358</u>	
<b>Funds</b>	10				
Restricted income funds		13,755	7,555		
Unrestricted income funds		209,297	199,803		
<b>Total funds</b>		<u>223,052</u>	<u>207,358</u>		

For the financial year ending 31 August 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year ended 31 August 2025 in accordance with section 476 of the Companies Act 2006.

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

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

The financial statements on pages 8 to 14 were approved by the trustees on 5 February 2026 and signed on their behalf by:



Christopher McVittie  
**Chairman**

The notes on pages 12 to 16 form an integral part of these financial statements.

## **SALT FACTORY SPORTS**

**(A company limited by guarantee)**

### **1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year. The company is a going concern. The directors do not believe that there are any factors or material uncertainties which would impact on their assessment of this.

#### **1.1. Basis of accounting and Statement of Compliance**

The financial statements are prepared on the going concern basis under the historical cost convention and in accordance with the Financial Reporting Standard applicable in the United Kingdom (FRS102 –effective from 1 January 2015) including the Charities Statement of Recommended Practice (FRS102) and the Companies Act 2006.

#### **1.2. Cashflow**

The charity has taken advantage of the exemption in FRS102 from the requirement to produce a cash flow statement because it is a small charity.

#### **1.3. Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income, when its receipt is virtually certain and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

#### **1.4. Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Support costs are those costs incurred directly in support of expenditure on the objectives of the charity and include project management.

#### **1.5. Debtors**

Debtors are stated after all known bad debts have been written off and specific provision has been made against all debts considered doubtful of collection.

#### **1.6. Fund accounting**

The charity has various types of funds for which it is responsible and which require specific disclosure. A definition of the various types of funds is as follows: Unrestricted income funds are funds which are expendable at the discretion of the trustees in furtherance of the aims of the charity. Restricted income funds are amounts which are expendable only in accordance with the specified wishes of the donor.

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 August 2025**

**2. Voluntary income**

	<b>Unrestricted funds</b>	<b>Restricted Funds</b>	<b>2025 Total</b>	<b>2024 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations	76,254	-	<b>76,254</b>	75,521
Trust Grants	24,000	-	<b>24,000</b>	40,537
Miscellaneous	21,921	-	<b>21,921</b>	24,140
	<u>122,175</u>	<u>-</u>	<u><b>122,175</b></u>	<u>140,198</u>

**3. Incoming resources from charitable activities**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025 Total</b>	<b>2024 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Community Sport NI	105,589	-	<b>105,589</b>	176,590
Community Sport World	-	36,495	<b>36,495</b>	30,074
Performance Sport NI	71,433	-	<b>71,433</b>	26,763
Performance Sport World	43,645	-	<b>543,645</b>	5,486
Forge	-	17,183	<b>17,183</b>	-
Salt Factory Sports Kenya	-	1,600	<b>1,600</b>	1,380
	<u>220,667</u>	<u>55,278</u>	<u><b>275,945</b></u>	<u>240,293</u>

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 August 2025**

**4. Charitable activities**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025 Total</b>	<b>2024 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Salaries and Wages	178,475	-	178,475	162,848
Community Sport World	-	38,092	38,092	24,032
Community Sport NI	49,417	-	49,417	71,801
Rent and Office expenses	6,847	-	6,847	6,235
Bank fees and Business support costs	18,759	-	18,759	22,258
Promotion and advertising	9,796	-	9,796	940
Miscellaneous expenses	916	-	916	962
Performance Sport World	36,514	-	36,514	152
Travel costs	11,487	-	11,487	7,750
Staff Training and Internships	2,104	-	2,104	2,941
Training and sports equipment	739	-	739	3,329
Performance Sport NI	20,792	-	20,792	14,984
Forge	-	8,144	8,144	-
Salt Factory Sports Kenya	-	2,842	2,842	2,094
	<b>335,846</b>	<b>49,078</b>	<b>384,924</b>	<b>320,346</b>

**5. Analysis of Restricted Funds**

	<b>Community Sport World</b>	<b>Forge</b>	<b>SFS Kenya</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 September 2024	7,555	-	-	7,555
Income	36,495	17,183	1,600	55,278
Expenditure	(38,092)	(8,144)	(2,842)	(49,078)
Transfer to/(from) unrestricted funds	-	-	-	-
<b>At 31 August 2025</b>	<b>5,958</b>	<b>9,039</b>	<b>(1,242)</b>	<b>13,755</b>

**6. Related party transactions**

There are no related party transactions during the year.

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 August 2025**

**7. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

**8. Debtors**

	2025 £	2024 £
Other debtors and prepayments	3,465	17,546

**9. Creditors: amounts falling due within one year**

	2025 £	2024 £
Other creditors	5,594	557
	<u>5,594</u>	<u>557</u>

**10. Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 August 2025 are represented by:			
Current assets	213,069	15,577	228,646
Current liabilities	(3,772)	(1,822)	(5,594)
	<u>209,297</u>	<u>13,755</u>	<u>223,052</u>

**11. Company limited by guarantee**

SALT FACTORY SPORTS is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 August 2025**

**12. Employee information**

The charity has nine employees. None of the Trustees received any remuneration or expenses from the charity during the year in respect of their services to the charity.

No employee received a salary greater than £60,000.

**13. Ultimate controlling party**

There is no ultimate controlling party.

**Salt Factory Sports**

Northern Ireland - Charity number 104876

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# Annual report

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# **Salt Factory Sports**

## **Annual Report of the Trustees**

**for the Period 1 September 2024 - 31 August 2025**

**The Trustees, who are also the directors of Salt Factory Sports for the purposes of company law, present their report and the financial statements for the period 1 September 2024 to 31 August 2025.**

## LEGAL AND ADMINISTRATIVE DETAILS

**Registered Name:** Salt Factory Sports

**Registered Company Number:** NI611652

**Charity Commission for Northern Ireland Registration Number:** NIC104876

**HMRC Registration Number:** NI00123

**Principal Address and Registered Office:** c/o Trinity Methodist Church  
Ballymacoss Avenue  
Lisburn  
Co. Antrim  
BT28 2GX

### **Trustees**

Mr Christopher McVittie (Chair)

Mr Thomas Greenaway

Mr Andrew McCabe (appointed 20/11/2024)

Mr Ryan Adair (appointed 20/11/2024)

Mr Andrew Johnston (appointed 28/08/2025)

Mrs Karen Emerson (appointed 20/11/2024 and resigned on 15/04/2025)

Mr Martin Pitt (resigned on 25/03/2025)

Mr Mervyn Shannon (resigned on 25/03/2025)

Mr Glenn Emerson (resigned 29/10/2024)

### **Company Secretary**

Mr Chris Grant

### **Independent Financial Examiners**

Miscampbell & Co

Chartered Accountants and Registered Auditors

6 Annadale Avenue

Belfast

Co. Antrim

BT7 3JH

## **STRUCTURE, GOVERNANCE, AND MANAGEMENT**

Salt Factory Sports is a charitable company limited by guarantee, incorporated with Companies House on 9 March 2012 (NI611652) and registered as a charity with the Charity Commission for Northern Ireland on 9 June 2016 (NIC104876). The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. The Directors of the company are also charity trustees for the purposes of charity law. All give their time voluntarily and receive no benefits from the charity.

As stated in the Articles of Association, no person shall become a member of the Trust unless they have completed an application for membership in a form approved by the Board, testifying in writing their unqualified adherence to the purposes of the Trust, and the Board has approved such application.

## **SUMMARY DESCRIPTION**

### **Mission Statement**

Using sport to bring people together, build relationships and see people of all ages become enthusiastic followers of Christ who are living contagious Christian lives.

### **Overview**

Salt Factory Sports has Christian evangelism and discipleship at the core of all its activities. We engage with individuals, groups, communities, Churches, schools, uniformed organisations and sports clubs through a varied programme of sporting activities and events. We provide opportunities for people of all ages, abilities, ethnicities, backgrounds and beliefs to come together to help them lead a healthier and more active lifestyle, develop their physical fitness, become more involved in their local communities and improve their spiritual well-being. Sharing and showing the life-changing message of God's love and salvation with those with whom we build relationships is of utmost importance.

### **Purposes**

As set out in the Articles of Association, Salt Factory Sports was established for charitable purposes only, specifically to advance the Christian religion using amateur sport as an effective means of bringing people together, building relationships and creating opportunities for evangelism and discipleship, both in Northern Ireland and overseas.

The key charitable objectives of Salt Factory Sports are:

- i. The establishment and development of Church-based sports ministry training programmes;*
- ii. The provision of sports activities, games, events and competitions in Churches, schools, sports clubs and youth organisations;*
- iii. Preparation and training of people serving in local and overseas missions;*
- iv. The provision of coach education services;*
- v. The promotion of Christian values; and*
- vi. The promotion of healthy living.*

### **Public Benefit**

In both planning for and reporting on our activities for the year, the Trustees confirm they have had due regard to the Charity Commission for Northern Ireland's guidance on public benefit. Direct benefits that flow from our purpose include improved spiritual well-being, a healthier lifestyle, a growing love of sport, the adoption of a moral framework that encourages people to be good citizens, increased involvement of Churches in their local communities, community coaches being better trained and equipped, and an increased number of people of all ages leading more active lifestyles. The Trustees are confident that any private benefit received from our activities is purely incidental to the purposes of our work.

## **ACTIVITIES UNDERTAKEN TO ACHIEVE OUR OBJECTIVES**

The year to 31 August 2025 was another full and busy year for us with new staff appointed, new activities piloted and new partnerships formed. The geographic area in Northern Ireland that we operated in increased, the number of children, young people and adults we interacted with across the year grew, and our clubs and camps programme included two new sports - cheerleading and ice hockey, which allowed us to connect with an even wider range of local and international sportspeople.

Autumn 2024 began with a series of staff and leadership meetings to evaluate the previous year's programmes and activities, review summer mission teams, and pray over the fruit we had seen in the lives of many children, young people, and adults across Northern Ireland and Kenya, in particular. We also spent time following up with partners from our summer missions, such as Islandmagee, Ballycarry, and Whitehead Presbyterian Churches, and St. Saviour's Parish, to see how we could deepen and strengthen our partnership with them in the future. We then spent time meeting with our numerous local partners: schools, Churches, uniformed organisations, sports clubs, etc., to plan, set up and begin running our varied programme of sports outreach activities across the first school term.

Activities we ran regularly included our Play Believe Live club (an after-school multisport club), Lunch-Time Hangout (pickleball and a short Bible devotion), Superheroes (a physical, emotional and spiritual development programme), ELEVATE (our coach education and leadership development programme), coaching school sports teams, supporting SU groups and leading whole-school assemblies in both Primary and Secondary schools. We led these in partnership with a wide range of schools, Churches and uniformed organisations such as St. Columbus Presbyterian, West Church Bangor, Bethany Church, Lisnagarvey High, Harmony Hill Primary, Fort Hill Integrated Primary and Old Warren Primary. Our lunch-time hangout at Lisnagarvey went particularly well - each week we had large numbers of pupils turn up for pickleball games and a short personal testimony or a Biblical thought for the day. A teacher shared with us how one of the boys who regularly attended said it was his favourite part of the week.

We also ran numerous fun induction days for secondary schools in Portadown, Dromore, Dungannon and Lisburn, helping new pupils have fun, feel welcome, get involved in problem-solving, and quickly connect with their new classmates. We then partnered with Churches in Lisburn and Belfast to lead family fun days, helping them to connect better with their local communities, partnered with two denominational youth organisations (Church of Ireland and Presbyterian) to lead the sports activities and games at their residential weekends, and ran sessions (sports/games and a Bible talk) in numerous uniformed organisations across Northern Ireland. We also lead sports/games and Bible talks with youth groups and youth fellowships in numerous Churches such as The Journey Church, Maze Presbyterian, Randalstown Presbyterian, Thomas Street, Fitzroy Presbyterian and Seagoe Presbyterian. It was great seeing people of all ages and abilities participating in sports activities, developing their physical and emotional health, and engaging well with the spiritual aspect of our programmes.

We were able to begin leading our new Superheroes programme (physical, emotional and spiritual development) in three new Primary schools in Portadown and Lurgan, all of whom have a majority of pupils from low-income backgrounds and who are also typically low in their physical and emotional health, from an ethnic minority, and are often either refugees or asylum seekers. The pupils, teachers and parents loved our programme and have invited us back to continue Superheroes in their schools in Autumn 2025. It was also exciting to begin meeting with a small Church-plant and Primary School in the Village area of Belfast, where a large section of the population is also from an ethnic minority background, to discover how we could support the physical, mental and emotional health of children and young people in the local area.

Over the winter months, we continued running our wide range of sports outreach activities and programmes with our many local partners. We also began activities, developed relationships with new partner Churches in a wider geographical area (Dungannon, Annalong, Ballykeel and Carrowdore), liaised extensively with local Church and community leaders on how we could best support them going forward, and recruited and trained volunteers for our busy summer mission season. We led an ice hockey team from a Christian College in the USA on a mission to Sweden, where we partnered with a local Church, the Arken, and a local sports ministry, Sport for Life, to lead evangelism in the local community and play matches against local teams. The impact was really deep and felt immediately, with two players on the team giving their lives to Christ and one of the coaches rededicating his life to Christ. The local people we engaged with, particularly the local ice hockey players, were really keen to hear the stories and testimonies of the American players. Two of our staff were able to travel to Germany to attend an ECSU (European Christian Sports Union) gathering where they were able to network, build relationships with like-minded organisations and pray over and plan for future sports ministry events.

We also put the final touches, in partnership with Ridley Hall, Cambridge, to the programme for our first cohort of FORGE - our sports ministry training programme, which began in June 2025. It was encouraging to see and experience the enthusiasm and encouragement from the staff at Ridley Hall, who believe FORGE is unique and desperately needed. In November and early December, our CEO spent a week in Zambia visiting missionaries and planning for a summer mission team there, then went to Kenya for a SFS Kenya Board meeting, to lead practicals and attend the graduation of our ELEVATE coaches, and to lead coaching clinics with local amateur and semi-professional teams. Two staff members spent a few weeks visiting and speaking at Churches, schools, and Colleges in the USA, helping to raise awareness of and support for Salt Factory Sports, and recruiting for summer mission teams and following up on teams/individuals who had visited us previously. Several of our staff led activities at the Lisburn Churches Youth Gatherings, combining fun, sports competitions and faith learning. In May 2025, our Head of Spiritual Formation left to pursue ministry with a Church in Brighton, England. Although this was disappointing for us, we are delighted she listened to and obeyed God's leading in this.

During spring and into the summer months, all our regular local Church and community work came to an end, and we were either planning for, leading abroad, or hosting in Northern Ireland, sports mission teams. These included cheerleading, volleyball and football teams from the USA coming to N.I. to help us lead taster sessions in schools, train with and play against local club teams and lead sport-specific camps for local players. Alongside the sports, once a relationship was built, we had trained our teams to provide effective spiritual input to the pupils, players, or coaches they were getting to know. This took many forms, for example, a simple conversation, a personal testimony shared, a favourite Bible verse explained, or by asking if they could pray for their new friend. We also hosted several Church groups on mission, and they helped us lead week-long multi-sport clubs where local children and youth came to play, have fun and hear the Good News. It was so exciting to see numerous children and young people giving their lives to Christ and getting connected with a local Church.

We continued our partnership with other local ministries, such as Summer Madness and New Horizon, where we led a wide range of sports, games, activities, and competitions, and shared the Gospel through Bible stories, testimonies, and prayer ministry.

Alongside our activities and programmes in local communities, our work within higher levels of sport also continued. We led ELEVATE, our coach education programme, with professional coaches in Kenya and Zambia, helping them become better coaches, better leaders, and discover and develop their personal faith. Alongside the coach education, we also led Bible studies and one-on-one discipleship with some of the coaches and have gone on to mentor them regularly through monthly online meetings. We also continued discussions with the Kenyan FA and KENFOCA, the coaches'

commission, to see how our programmes could enhance their coaches and sports leaders. In N.I. we met with several not-yet-Christian coaches and shared the Gospel with them and also met regularly with Christian coaches, encouraging them to be bold in sharing their faith in their clubs.

It was exciting to see the beginning of FORGE, our sports ministry training programme, after more than five years of praying and planning, and during June and July the four participants experienced thorough teaching on spiritual formation, sports ministry, evangelism and the importance of legacy, alongside many hours of practical sports outreach and processing what they had learned and led with 1-on-1 mentors. At least one participant has already taken steps towards becoming a full-time missionary.

## **HIGHLIGHTS AND ACHIEVEMENTS**

During the year, our highlights included:

- the overhauling of our social media presence and the resulting broadening of the engagement and reach we have - figures tripled over the course of this year;
- employing a full-time Missions Support Worker in February 2025;
- leading the first cohort through FORGE and seeing one participant move into full-time ministry;
- leading ice hockey and cheerleading mission teams for the first time;
- increasing the number and geographic range of schools, Churches and uniformed organisations we regularly partnered with;
- graduating another class of ELEVATE coaches;
- increasing the number of sports we led mission teams with; and
- providing opportunities for thousands of children, youth and adults of all abilities to get involved in physical activities, to become better connected to each other and to local Churches, and to discover for the first time, or develop their existing personal relationship with God.

Having reviewed these main achievements, it is clear to see how they positively impacted and were very beneficial to those involved. We supported Churches in getting more involved in their local communities; many children, young people and adults led more active lifestyles and began developing a love of sport; coaches were educated and better prepared to safely and effectively lead their coaching sessions and the spiritual well-being of all involved improved as they begin to realise both who God is, and who they are in Him.

## **FUTURE PLANS**

We are currently reviewing our first cohort of FORGE, and will shortly begin planning for the second cohort in June/July 2026. In the coming year, we plan to work extensively with staff at Ridley Hall to develop FORGE's curriculum online, increase the number of students (ideally up to 8) on the programme, and increase the number of sports represented by the students. This will allow a wider group of players, coaches and supporters to hear (from our students) the Gospel. With one of the first cohorts now believing they are being called into full-time Christian ministry (one of the key performance indicators of FORGE), we are working alongside them and their home church to support them in making this transition.

Before the end of 2025, we plan on employing a part-time football worker and a full-time Operations Manager. These roles will undoubtedly support us in maintaining and growing our sports outreach activities in schools, Churches, uniformed organisations and specifically with local football players, coaches and supporters, both in the number of programmes we can deliver and also the geographic range we are able to effectively cover. We will continue to build relationships and begin sports

outreach activities with new schools, Churches, communities and sports clubs across a wider area of N.I., will create, develop and roll out new programmes specifically for primary-aged pupils (developing their physical, emotional and spiritual health) and also plan to pilot a football programme for children and teenagers from ethnic minority backgrounds. The OM role will help us run all of our outreach programmes and mission teams more effectively and efficiently, and will take the lead in many of our administrative and organisational tasks.

We also plan to increase the number of local young people involved in our sports discipleship programmes and want to continue to partner with more Christian Sports Ministries and missionaries locally and internationally.

We already have another new (for us) sports mission team lined up for June 2026 - a tennis team, again partnering with ETBU. We are excited for them to be here in N.I. and to build relationships and share the Gospel with local tennis players, coaches and supporters of all ages and abilities.

## **FINANCIAL REVIEW**

### **End-of-Year Financial Statement**

The Trustees are content with the financial results for the year, reporting a surplus of £15,694 (2024: £61,048), which reflected an increase in activities and programmes on the previous year. The charity continued to maintain a positive cash position. The total income for the year was £400,618 (2024: £381,394), and operational costs for the year also increased to £384,924 (2024: £320,346), due to new staff appointed and an expanded range of activities and programmes being run throughout the year.

No fund held by the charity is in deficit.

No funds are held as custodian on behalf of others.

### **Reserves Policy**

Considering the variable income and fixed commitments, the Trustees have established a reserves policy to allow the charity to be managed effectively and ensure uninterrupted delivery of its activities. A general reserve equating to six months of operational costs should be maintained. As of 31 August 2025, the Unrestricted Reserves were £209,297 which represents 7 months of operational costs. Some of this reserve will likely be used to finance an increase in staff in the forthcoming year.

We are very grateful for the individual donors, anonymous financial gifts, Churches, and Trusts who have generously supported our work throughout the year.

## **APPROVAL**

The Trustees' Annual Report was approved on 16 April 2026 and signed on behalf of the Board by:



Mr C McVittie  
Chair of the Board

**Salt Factory Sports**

Northern Ireland - Charity number 104876

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# Annual return

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**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Independent Accountants Report**

**Respective responsibilities of trustees and examiner**

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

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

**Basis of independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

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



**Mr Jonathan R Bethel FCA**  
**Miscampbell & Co.**

**16 April 2026**

**Salt Factory Sports**

Northern Ireland - Charity number 104876

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# Accounts

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HMRC Charity number: NIC104876  
Company number: NI611652



**SALT FACTORY SPORTS**  
(A company limited by guarantee)

**Unaudited Trustees' Report and Financial Statements**

**for the year ended 31 August 2023**

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

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**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Legal and administrative information**

**HMRC Charity Number**                      NIC104876

**Company Registration Number**        NI611652

**Business Address**                            C/O Trinity Methodist Church  
Ballymacoss Avenue  
Lisburn  
Co Antrim  
BT28 2GU

**Registered Office**                            C/O Trinity Methodist Church  
Ballymacoss Avenue  
Lisburn  
Co Antrim  
BT28 2GU

**Trustees**                                        Mr Christopher McVittie (Chairman)  
Mr Martin Pitt (Treasurer)  
Mr Glenn Emerson  
Mr Mervyn J Shannon  
Mr Thomas Greenaway

**Secretary**                                        Mr Christopher Grant

**Bankers**                                         Danske Bank  
62-66 Bow Street  
Lisburn  
BT28 1YS

**Independent Financial  
Examiner**                                        Mr Jonathan Bethel, FCA

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Report of the Trustees (incorporating the Directors' Report)**  
**for the year ended 31 August 2023**

**Chairman's Review**

We are very thankful for another year during which our staff have been busy leading a wide range of sports and outreach activities across many locations and countries. They have engaged with people of all ages, abilities and backgrounds and we have seen our work expand and multiply, our staffing levels increase and new partners come on board. The benefits of our work, including an increasing number of people leading a more active lifestyle, Churches being better connected to their local communities, coaches being better equipped to coach, and a wide range of people developing in their physical, mental, emotional and spiritual health, are being felt across a wide area and are improving the quality of life for many. It seems to have been a year of increase, perhaps more noticeable than usual coming on the back of a few years of restrictions, and we are excited for the years ahead and developing some of the key relationships and opportunities God has opened up for us.

Making the deliberate decision to reduce the geographical area we concentrated our local work on has allowed new programmes to begin and develop with existing partners. As such, we have seen a real deepening of relationships with people we engage with multiple times throughout the week, an increasing willingness to participate in our activities, and an openness to honest conversations and decisions around the Gospel message. We've also formed new partnerships with local schools, other Christian sports ministries, Christian Schools, Universities and Colleges in the USA and funders which have helped to grow our activities and impact.

Our dedicated and enthusiastic staff have developed and led the work excellently and are conscientious in developing their skills and abilities to keep the work of SFS as effective as possible. Thanks to generous financial gifts from several Trusts we have been able to increase our staffing levels this year. We employed a Church and Community Worker in May and a Church and Community Coordinator in August. The Worker will, in part, initiate and develop our work in communities we have little impact on - the homeless, cross-community, refugees and asylum seekers for example, and the Coordinator will take responsibility for leading and developing all of our Church and Community work. The skills, creativity, experiences and connections they bring are opening up new possibilities and opportunities, many of which we are prayerfully exploring.

With regular meetings of the Board throughout the year we have kept abreast of key issues and used a wide range of members' expertise to guide and support SFS. The Board is content with the figures reported for this financial year, reporting a total income of £282,126 and a total operating cost of £234,934. We have maintained a positive cash position throughout the year. Some of this profit will be used to reinvest in new staff and activities in the next financial year. We are so grateful for the many individuals, Churches, organisations and Trusts who have supported our work financially this year.

We are also very thankful for the prayer supporters who keep us lifted up to God each day and the encouragers who support our staff and volunteers so well.



**Christopher McVittie**  
**Chairman**

14 March 2024

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Report of the Trustees (incorporating the Directors' Report)**  
**for the year ended 31 August 2023**

The Trustees present their report and the unaudited financial statements for the period ended 31 August 2023. The trustees, who are also Directors of SALT FACTORY SPORTS for the purposes of company law and who served during the period and up to the date of this report are set out on page 1. As a charity, the Board is committed to proper governance and probity in all of its activities.

**Structure, Governance and Management**

The organisation is a charitable company limited by guarantee, incorporated with Companies House on 9 March 2012 (NI611652) and registered as a charity with the Charity Commission for Northern Ireland on 9 June 2016 (NIC104876). The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The Directors of the company are also charity trustees for the purpose of charity law. All give their time voluntarily and receive no benefits from the charity.

The trustees who served during the year and up to the date of signature of the financial statements were:  
Mr C McVittie, Mr M Pitt, Mr G Emerson and Mr T Greenaway.

**Mission Statement**

Using sport to bring people together, build relationships and see people of all ages become enthusiastic followers of Christ who are living contagious Christian lives.

**Purposes, Aims and Objectives/Public Benefit**

SALT FACTORY SPORTS is a Northern Ireland based charity which has Christian evangelism and discipleship at the core of all its activities. It engages with individuals, communities, Churches, Sports Clubs and other organisations through a varied programme of sporting activities and events. It provides opportunities for individuals and groups of all ages, ability, ethnicity and backgrounds to come together in order to aid the development of their physical fitness, self-esteem and decision making abilities but also to raise their awareness of God's love and salvation.

SALT FACTORY SPORTS also hosts short term sporting mission teams, lead their own short term mission teams abroad and facilitates leadership development programmes for Church leaders and sports coaches. They also undertake assemblies, after-school clubs and holiday clubs in local schools, run coaching and activity sessions in GB and BB companies and youth organisations, and run coaching clinics and workshops for amateur clubs.

SALT FACTORY SPORTS has partners in numerous countries across the world, including Ireland, England, Bulgaria, Germany, Poland, Kenya, India and USA. They also have strong relationships with several other Christian organisations such as News Release Basketball, Josiah Venture, Athletic International Missions, RIOT, CIY, Summer Madness and Good News Ministries, and with Christian Universities and Colleges across North America.

As set out in the company's articles of association the Trust is established for charitable purposes only, specifically to advance the Christian religion using amateur sport as an effective means of bringing people together, building relationships and creating opportunities for evangelism and discipleship, both in Northern Ireland and overseas.

The key charitable objectives of our charity are:

- The establishment and development of Church based sports ministry training programmes;
- The provision of sports activities, games, events and competitions in Churches, schools, sports clubs and youth organisations;

**SALT FACTORY SPORTS**  
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**Report of the Trustees (incorporating the Directors' Report)**  
**for the year ended 31 August 2023**

- Preparation and training of people serving in local and overseas missions;
- The provision of coach education services;
- The promotion of Christian values; and
- The promotion of healthy living.

Public benefit is a legal requirement of every organization established with charitable objectives and the Trustees confirm that they have had due regard to the Charity Commission for Northern Ireland's guidance on public benefit reporting in presenting the charity's benefits and achievements. The Trustees are confident that any private benefit received from our activities is purely incidental to the purposes of our work.

**Financial review**

The financial statements are shown on pages 11 and 12, and should be read in conjunction with the notes on pages 13 to 18. The directors are content with the financial results for the year in reporting a surplus of £47,192 (2022: deficit £(7,318)) and it continues to maintain a positive cash position. The company being a charity recognized by HM Revenue and Customs has no liability to corporation tax on its charitable activities. The year to 31 August 2023 reflected the investment in new staff and activities in the post pandemic period including the return of Mission teams and it is anticipated that the charity will breakeven in 2024 as a result of this additional activity and staff.

**Going Concern**

With a marked increase throughout the year in activities and programmes, in staff and volunteers and the number of partners/hosts, the Trustees are confident that the charity can continue as a going concern.

**Activities undertaken to achieve our objectives**

The year to 31 August 2023 has been an exciting time for us with new staff appointed, new activities begun, new partnerships formed, and an expanded range of summer clubs, camps, and missions. There seemed to be a renewed enthusiasm for our programmes, particularly in schools and Churches as we came out of the pandemic, and throughout the year we were kept busy leading a wide range of activities with children, youth, and young adults. Our summer clubs and missions were also well attended as we partnered with Churches and schools to run Play Believe Live clubs and worked alongside other Christian organisations, such as Summer Madness and New Horizon to lead a wide range of sports, games, and activities.

The year started with a flourish of activity as we began leading PE lessons and after-school sports in local Primary and Secondary schools, including coaching hockey, basketball, handball, volleyball, and football, and leading our Play Believe Live and SuperHeroes clubs. Close to 400 pupils were involved in these weekly activities and it was great seeing them participate eagerly and continue to develop physically, emotionally, and spiritually. Several young pupils asked good questions about God during a SuperHeroes session on self-esteem and declared, without any prompting, that following and loving God was the best way to be a superhero! Three teenagers who gave their lives to Christ during a summer camp were eager to spend time with our staff at lunchtime hangouts learning more about living as a Christian. As schools began to run larger events again, we were invited to lead a big fun induction day for all Year 8 and Year 10 pupils in a large school in Dungannon. It was great seeing the pupils have fun, interact, and problem-solve with each other, learn new skills, and begin to feel more comfortable with new classmates and teachers.

We continued developing good relationships with both pupils and teachers as we worked with local Churches to deliver Youth Alpha sessions, led SU sessions and RE classes in five local secondary schools, and led assemblies in numerous Primary schools where over 800 children heard a sports analogy and Bible story. Some of our staff were also involved in 1-on-1 mentoring with pupils who needed additional support in coping with all that life was throwing at them. The children and youth talked openly as they played small table games with our staff

## **SALT FACTORY SPORTS**

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### **Report of the Trustees (incorporating the Directors' Report) for the year ended 31 August 2023**

and then completed activity sheets on a range of mental and emotional health topics. We saw an increase in the mental, emotional, and social well-being of these pupils across the year, with one particular pupil saying she had been helped so much by now being able to deal with her anxiety attacks. In the longer term, we hope to see these young people living healthier lives and being actively engaged in their local communities. In March we had a group visit us from SCORE International, one of our partners in the USA, and they got to see our work in multiple primary and secondary schools. Their visit prompted a good debate in the staffroom of a local primary school which greatly encouraged the Christian teachers. We led a girls' retreat for secondary-aged pupils over Easter and the feedback from this was very positive. Some really deep conversations around faith, Jesus, and the Bible were had, alongside a fun programme of activities including paddleboarding, hill walking, and beach sports.

We also ran sports sessions and Team Times (Bible talks) with numerous GB and BB companies and Church youth groups across Northern Ireland in places such as Belfast, Bangor, Comber, Warringstown, Randalstown, Portadown, and Banbridge. These sessions helped participants develop a love of sport, live a more active lifestyle, and increase their spiritual well-being. Some of our staff also engaged with the Lisburn Youth Workers group where we supported Churches to be more involved in their local communities, and the inter-Church youth events where we led games for hundreds of young people from different churches across the greater Lisburn area. We also led mission services in several Churches including in Glenarm, Belfast, and Lisburn, and partnered with the Church of Ireland and the Presbyterian Youth Departments by leading a wide range of sports, games, and competitions during their youth weekends.

Our Play Believe Club resumed each Thursday evening in partnership with a local Church. We were excited to see the number of participants growing each week, the result of good connections and relationships with the local community, developed through a fun club we ran during the summer. The 25+ children attending weekly had great fun playing different sports, games, and activities each week before hearing a Bible story and completing an activity sheet. It was clear to see the children developing well both physically and spiritually.

Our staff team met each week to worship, pray, and study the Bible and it served as a good time to remember why we do what we do and to celebrate the One who has provided so much and opened so many doors for us. Along with praying for our partners/hosts, participants and volunteers, it was great being able to pray for each other personally too, and to support the many things going on in each of our own lives. It was wonderful to welcome two new staff to our team, a Church and Community Worker in May and a Church and Community Coordinator in August. They quickly fitted into our team and have been busy developing new sports outreach activities in communities we had little connection with, such as the homeless, cross-community, refugees and asylum seekers.

Our Head of Performance Sport had a busy year engaging with, training, evangelising and discipling coaches both in N.I. and around the world. He traveled to Moldova, Estonia (x 3), Poland (x 3), Belgium, Kenya and Zambia to partner with clubs, sports universities, Federations, Academies, and other Christian sports ministries to educate coaches and help connect sports ministries with their local sporting communities. His work developing coaches helped to grow their knowledge and skills and the time spent building relationships with and sharing the Good News with the coaches really helped their spiritual well-being. Coaches interested in learning more about faith, or who were new Christians, were linked with local sports ministries and/or local missionaries who were able to take on longer-term discipleship. Throughout the year several coaches in Zambia, Kenya, and Poland dedicated their lives to Christ. In Northern Ireland, he met with local coaches each week and supported their development as coaches but also mentally/emotionally, and spiritually. It was exciting to hear of several who gave their lives to Christ and were connected with local Churches. In partnership with Sports Chaplaincy, we supported the first Alpha for Sportspeople hosted in Northern Ireland and helped several participants discover faith for the first time or reconnect with God after some time away.

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**Report of the Trustees (incorporating the Directors' Report)**  
**for the year ended 31 August 2023**

We also made good use of online technology to train and disciple coaches and coach educators in Romania, Poland, Belgium, Albania, Pakistan, Tanzania, Zambia, Malawi, and Zimbabwe, all of whom became better coaches and better equipped to share the Gospel with their players and fellow coaches. The ELEVATE Programme, our year-long online coach education and leadership classes, continued with a large group of Kenyan coaches, supported by staff and volunteers at SFS Kenya. This helped them become better coaches, better leaders, and healthier spiritually and emotionally. We began our Multipliers Programme with a select few coaches who had already been through ELEVATE and were trained to deliver it themselves in their local communities. It was great seeing new knowledge and skills, a love of sport, and a desire to improve people's spiritual health being passed on by people we had trained. As a result of all of our work in Africa, we began an African Ministries Collective where we gathered all our African ministry partners online once a month and prayed and learned from each other. We also helped enthuse them for their work and helped them look into beginning partnerships both with us and with each other.

Our programme with the Estonian FA and their Academy Directors began in January 2023 and as a result, over 350 coaches were better equipped to coach well, developed their love of sport, and many heard the Gospel message. Our partnering with a local sports university in Poland to train the next generation of coaches went very well and 60 coaches in Warsaw took New Testaments and were very interested in learning more about spiritual well-being and growth. We connected them with a local sports ministry to aid in their longer-term spiritual development.

In February we hosted a group of coaches from across Eastern Europe, EDGE Sports, a partner of ours, in Dublin for a week to aid in their development as coaches, share the Gospel with them, and ensure they were enthused and equipped for helping others lead a healthier lifestyle. In July we led coach education in Belgium and partnered with a top-tier club to explore the possibility of taking our best Kenya coaches there short-term to further aid their development. In June, on completion of the ELEVATE Programme in Zambia, we began the first Multipliers course with specially selected coaches in partnership with Athletes in Action. While our Head of Performance Sport was in Zambia, five elite-level coaches gave their lives to Christ, and our work was highlighted on National TV.

As spring and summer approached, our schools' work came to an end and we focused on preparing for a full summer of clubs, camps, and missions. Between May and August, we led outreach activities with visiting basketball, volleyball, and golf teams, playing matches against local teams, leading coaching sessions and sharing Team Times (Bible stories) in schools. Around 100 children who had never experienced any of these sports before were excited to learn new skills and compete in new sports. It was evident to see their growing love of a healthier lifestyle and a love of a wider range of sports.

We were key partners in two large summer camps - Summer Madness and New Horizon, where we led a wide range of sports activities, games and competitions for children and young people. We also partnered with numerous Churches including Bethlehem Baptist, Forest Park, Lagan Valley Vineyard, CrossRoads Church, First Moss Bluff Church, Portglenone Parish, St Matthias' Lot Church, A Simple Faith Church, and St. Columba's Church, to lead sports clubs and Holiday Bible Clubs and partnered on mission teams with other Christian organisations such as Servant Life, International Sports Federation, and TEAM. In all of our summer activities, the participants developed a growing love of sport, were very active each day, and were mentally, emotionally, and spiritually encouraged and improved. God did some powerful things over the summer and it was great seeing several children and young people dedicate their lives to God during our clubs.

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**Report of the Trustees (incorporating the Directors' Report)**  
**for the year ended 31 August 2023**

**Highlights and Achievements**

During the year our highlights include:

- employing a Church and Community Worker to support our current work and to develop partnerships and activities in currently under-served communities such as with refugees and in cross-community areas;
- employing a Church and Community Coordinator to lead and develop our work in these areas;
- partnering with numerous Churches, schools, other Christian ministries, sports clubs, universities, and national sports federations to lead a wide range of sports activities, spiritual development, and coach education programmes;
- leading (online) coach education and discipleship classes at least once a week in over 11 different countries;
- seeing children, youth and adults give their lives to Jesus both in N.I. and across the world;
- developing relationships and working with new sports ministry partners;
- growing our Elevate Coach Education course in Kenya and across East Africa;
- initiating our Multipliers programme in Kenya and Zambia;
- beginning our Academy Directors course with the Estonian FA;
- leading many summer clubs and missions; and
- continuing to plan for the opening of a Sports Ministry Training College

Having reviewed these main achievements, it is clear to see how they positively impacted and were very beneficial to those involved. We supported Churches in getting more involved in their local communities, many children, young people and adults led more active lifestyles and began developing a love of sport, coaches were educated and better prepared to safely and effectively lead their coaching sessions and the spiritual well-being of all involved improved as they begin to realise both who God is, and who they are in Him.

**Risk Management**

The Trustees have conducted a review of major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Risks to external funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures and policies are in place to ensure the health and safety of all staff, volunteers, coaches and people involved in our activities. These procedures and policies are periodically reviewed to ensure that they continue to meet the needs of the charity.

**Funds Held as Custodian**

No funds are held as custodian on behalf of others.

**Reserves Policy**

Considering the variable and fixed commitments, the Trustees have established a reserves policy to allow the charity to be managed effectively and to ensure uninterrupted delivery of the charity's activities. A general reserve equating to six months of operational costs should be maintained. The Board based projections for the appropriate amount of reserves on the basis that the reserves in our target range would provide short-term relief until long-term solutions can be established. At 31 August 2023, the Unrestricted Reserves were £144,083 which represents 6.5 months of operational costs. Some of this reserve will likely be used to finance an increase in staff in the forthcoming year.

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Report of the Trustees (incorporating the Directors' Report)**  
**for the year ended 31 August 2023**

**Plans for Future Years**

We plan to continue to increase the number and geographic range of schools, Churches, and sports clubs we work with across Northern Ireland, as well as the number of holiday clubs and camps we lead. As our first Easter residential went so well, we plan to continue this and plan for a larger summer residential camp in 2025.

Our new Church and Community worker plans to expand the number of sports activities he has already begun with refugees and asylum seekers in partnership with local Churches in Belfast and Antrim. He will also explore opportunities we have to work in cross-community spaces and with the homeless. We would love to get people in these demographics more active, support them in living a healthier lifestyle, help them be better connected to their local communities, and to become more aware of and develop their mental, emotional and spiritual well-being.

The number of online coach education classes we lead continues to increase both in number and geographic location and we anticipate this will grow further in the coming year. We plan to lead classes in new 2 sports - volleyball and basketball, which will increase the number of coaches we come into contact with. With such a large number of coaches now having been through the Elevate programme, we will put more of an emphasis on our Multipliers programme where we will support local coaches to run short coach education classes across their country. This will undoubtedly improve the standard of coaching and improve the spiritual well-being of the coaches.

We will continue to plan for the opening of a Sports Ministry Training College (aiming for June 2025) and will partner with local Churches, Universities, and other sports ministries to continue to move this forward.

**Statement of Trustees' Responsibilities**

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Report of the Trustees (incorporating the Directors' Report)**  
**for the year ended 31 August 2023**

**Small Company Provisions**

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

On behalf of the board on 14 March 2024.

A handwritten signature in black ink, appearing to read 'C. Grant', written in a cursive style.

**Christopher Grant**  
**Secretary**

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Independent Examiners Report**  
**To the Trustees for SALT FACTORY SPORTS**

I report to the trustees on my examination of the financial statements of Salt Factory Sports (the trust) for the year ended 31 August 2023.

**Responsibilities and basis of report**

As the trustees of the trust (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the trust are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the trust's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the trust as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**Mr Jonathan R Bethel FCA**  
**Miscampbell & Co.**

**14 March 2024**

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Statement of Financial Activities**

**For the year ended 31 August 2023**

	Notes	Unrestricted funds £	Restricted funds £	<b>2023</b>  Total £	2022  Total £
<b>Incoming resources</b>					
Incoming resources from generated funds:					
Investment income		316	-	316	5
Voluntary income	3	100,160	-	<b>100,160</b>	74,165
Incoming resources from charitable Activities	4	179,410	2,240	<b>181,650</b>	103,167
		<hr/> 279,886	2,240	<hr/> <b>282,126</b>	177,337
<b>Resources expended</b>					
Charitable activities	5	232,814	2,120	<b>234,934</b>	184,655
Cost of generating funds		-	-	-	-
<b>Total resources expended</b>		<hr/> 232,814	2,120	<hr/> <b>234,934</b>	184,655
<b>Net movement in funds</b>	6	47,072	120	<b>47,192</b>	(7,318)
<b>Opening Balance at 1 September</b>		97,011	2,107	<b>99,118</b>	106,436
Transfer		-	-	-	-
<b>Closing Balance at 31 August</b>		<hr/> 144,083	2,227	<hr/> <b>146,310</b>	99,118

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

There is no difference between the net movement in funds for the year stated above and its historical cost equivalent.

All of the above amounts relate to continuing activities

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Company Number: NI611652**

**Statement of Financial Position**  
**as at 31 August 2023**

	Notes	2023		2022	
		£	£	£	£
<b>Current assets</b>					
Debtors	8	3,657	2,094		
Cash at bank and in hand		<u>146,762</u>	<u>97,024</u>		
		150,419	99,118		
<b>Creditors: amounts falling due within one year</b>	9	<u>(4,109)</u>	-		
<b>Net current assets</b>		<u>146,310</u>		<u>99,118</u>	
<b>Net assets</b>		<u>146,310</u>		<u>99,118</u>	
<b>Funds</b>					
	10				
Restricted income funds		2,227	2,107		
Unrestricted income funds		<u>144,083</u>	<u>97,011</u>		
<b>Total funds</b>		<u>146,310</u>	<u>99,118</u>		

For the financial year ending 31 August 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year ended 31 August 2023 in accordance with section 476 of the Companies Act 2006.

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

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

The financial statements on pages 8 to 14 were approved by the trustees on 14 March 2024 and signed on their behalf by:



**Christopher McVittie**  
**Chairman**

# SALT FACTORY SPORTS

(A company limited by guarantee)

## 1. General information

Salt Factory Sports is a charitable company limited by guarantee. The company is incorporated in Northern Ireland and has the company number NI611652. The company is registered with Charity Commission NI and has the charity number NIC104876. The registered office address is Ballymacoss Avenue, Lisburn, BT28 2GU. The principal activity of the company continued to be promoting the Christian religion using amateur sport as an effective means of bringing people together, building relationships and creating opportunities for evangelism and discipleship, both in Northern Ireland and overseas.

## 2. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year. The company is a going concern. The directors do not believe that there are any factors or material uncertainties which would impact on their assessment of this.

### 2.1. Basis of accounting and Statement of Compliance

The financial statements have been prepared in accordance with the trust's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

Salt Factory Sports meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised as historical or transaction values unless otherwise stated in the relevant accounting policy.

The financial statements are presented in Sterling (£). The level of rounding is £1.

### 2.2. Cashflow

The charity has taken advantage of the exemption in FRS102 from the requirement to produce a cash flow statement because it is a small charity.

### 2.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income, when its receipt is virtually certain and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

### 2.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and

## **SALT FACTORY SPORTS**

### **(A company limited by guarantee)**

those costs of an indirect nature necessary to support them. Support costs are those costs incurred directly in support of expenditure on the objectives of the charity and include project management.

#### **2.5. Debtors**

Debtors are stated after all known bad debts have been written off and specific provision has been made against all debts considered doubtful of collection.

#### **2.6. Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **2.7. Liabilities**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received an advanced payments for goods or services it must provide.

#### **2.8. Financial Instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception if bank loans which are subsequently measured at amortized cost using the effective interest method.

#### **2.9. Pensions**

The Company operates a defined contribution pension scheme, and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

#### **2.10. Fund accounting**

The charity has various types of funds for which it is responsible and which require specific disclosure. A definition of the various types of funds is as follows: Unrestricted income funds are funds which are expendable at the discretion of the trustees in furtherance of the aims of the charity. Restricted income funds are amounts which are expendable only in accordance with the specified wishes of the donor.

#### **2.11. Critical Accounting Estimates and Areas of Judgement**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 August 2023**

**3. Voluntary income**

	Unrestricted funds	Restricted Funds	2023 Total	2022 Total
	£	£	£	£
Donations	49,773	-	<b>49,773</b>	42,427
CJRS Grant (Furlough)	-	-	-	1,654
Trust Grants	36,337	-	<b>36,337</b>	21,750
Miscellaneous	14,050	-	<b>14,050</b>	8,334
	<b>100,160</b>	-	<b>100,160</b>	74,165

**4. Incoming resources from charitable activities**

	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
	£	£	£	£
Community Sport NI	129,075	-	<b>129,075</b>	95,547
Community Sport World	-	-	-	4,460
Performance Sport NI	46,738	-	<b>46,738</b>	-
Performance Sport World	3,597	-	<b>3,597</b>	100
Salt Factory Sports Kenya	-	2,240	<b>2,240</b>	3,060
	<b>179,410</b>	2,240	<b>181,650</b>	103,167

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 August 2023**

**5. Charitable activities**

	<b>Unrestricted Funds</b>	<b>Restricted funds</b>	<b>2023 Total</b>	<b>2022 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Salaries and Wages	122,049	-	<b>122,049</b>	110,551
Community Sport World	-	-	-	3,965
Community Sport NI	54,755	-	<b>54,755</b>	44,690
Rent and Office expenses	5,258	-	<b>5,258</b>	4,447
Bank fees and Business support costs	9,180	-	<b>9,180</b>	7,365
Promotion and advertising	992	-	<b>992</b>	742
Miscellaneous expenses	3,302	-	<b>3,302</b>	2,142
Performance Sport World	178	-	<b>178</b>	956
Travel costs	9,658	-	<b>9,658</b>	4,644
Staff Training and Internships	3,523	-	<b>3,523</b>	622
Training and sports equipment	6,060	-	<b>6,060</b>	656
Performance Sport NI	17,859	-	<b>17,859</b>	125
Salt Factory Sports Kenya	-	2,120	<b>2,120</b>	3,548
Donations to other Mission groups	-	-	-	202
	<b>232,814</b>	<b>2,120</b>	<b>234,934</b>	<b>184,655</b>

**6. Analysis of Restricted Funds**

	<b>Community Sport World</b>	<b>SFS Kenya</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
At 1 September 2022	2,185	(78)	2,107
Income	-	2,240	2,240
Expenditure	-	(2,120)	(2,120)
Transfer to/(from) unrestricted funds	-	-	-
<b>At 31 August 2023</b>	<b>2,185</b>	<b>42</b>	<b>2,227</b>

**7. Independent examiner's remuneration**

	<b>2023 Total</b>	<b>2022 Total</b>
	<b>£</b>	<b>£</b>
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	1,320	1,000

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 August 2023**

**8. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

**9. Employee information**

The average number of staff employed by the charity is 7 employees (2022: 4). None of the Trustees received any remuneration or expenses from the charity during the year in respect of their services to the charity.

**Staff Costs**

	<b>2023</b>	2022
	£	£
Wages and Salaries	116,385	106,747
Social Security costs	4,685	2,844
Contribution to defined contribution pension schemes	979	960
	<u>122,049</u>	<u>110,551</u>

No employee received a salary greater than £60,000.

**10. Financial Instruments**

	<b>2023</b>	2022
	£	£
<b>Financial Assets</b>		
Financial assets measured at fair value through income and expenditure	<u>146,762</u>	<u>97,024</u>

Financial assets measured at fair value through income and expenditure comprise cash held at bank.

**11. Debtors**

	<b>2023</b>	2022
	£	£
Other debtors and prepayments	<u>3,657</u>	<u>2,094</u>

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 August 2023**

**12. Creditors: amounts falling due within one year**

	<b>2023</b>	2022
	£	£
Other creditors	4,109	-
	<u>4,109</u>	<u>-</u>

**13. Analysis of net assets between funds**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>	<b>funds</b>
	£	£	£
Fund balances at 31 August 2023 are represented by:			
Current assets	148,192	2,227	150,419
Current liabilities	(4,109)	-	(4,109)
	<u>144,083</u>	<u>2,227</u>	<u>146,310</u>

**14. Company limited by guarantee**

SALT FACTORY SPORTS is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

**15. Ultimate controlling party**

There is no ultimate controlling party.

**Salt Factory Sports**

Northern Ireland - Charity number 104876

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# Annual report

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# **Salt Factory Sports**

## **Annual Report of the Trustees**

**for the Period 1 September 2022 - 31 August 2023**

**The Trustees, who are also the directors of Salt Factory Sports for the purposes of company law, present their report and the financial statements for the period 1 September 2022 to 31 August 2023.**

## LEGAL AND ADMINISTRATIVE DETAILS

**Registered Name:** Salt Factory Sports

**Registered Company Number:** NI611652

**Charity Commission for Northern Ireland Registration Number:** NIC104876

**HMRC Registration Number:** NI00123

**Principal Address and Registered Office:** c/o Trinity Methodist Church  
Ballymacoss Avenue  
Lisburn  
Co. Antrim  
BT28 2GX

### **Trustees**

Mr Christopher McVittie (Chair)

Mr Martin Pitt (Treasurer)

Mr Mervyn Shannon

Mr Glenn Emerson

Mr Thomas Greenaway

### **Company Secretary**

Mr Chris Grant

### **Independent Financial Examiners**

Miscampbell & Co

Chartered Accountants and Registered Auditors

6 Annadale Avenue

Belfast

Co. Antrim

BT7 3JH

## **STRUCTURE, GOVERNANCE, AND MANAGEMENT**

Salt Factory Sports is a charitable company limited by guarantee, incorporated with Companies House on 9 March 2012 (NI611652) and registered as a charity with the Charity Commission for Northern Ireland on 9 June 2016 (NIC104876). The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The Directors of the company are also charity trustees for the purposes of charity law. All give their time voluntarily and receive no benefits from the charity.

As stated in the Articles of Association, no person shall become a member of the Trust unless they have completed an application for membership in a form approved by the Board, testifying in writing their unqualified adherence to the purposes of the Trust, and the Board has approved such application.

## **SUMMARY DESCRIPTION**

### **Mission Statement**

Using sport to bring people together, build relationships and see people of all ages become enthusiastic followers of Christ who are living contagious Christian lives.

### **Overview**

Salt Factory Sports has Christian evangelism and discipleship at the core of all its activities. We engage with individuals, groups, communities, Churches, schools, uniformed organisations and sports clubs through a varied programme of sporting activities and events. We provide opportunities for people of all ages, abilities, ethnicities, backgrounds and beliefs to come together to help them lead a healthier and more active lifestyle, develop their physical fitness, become more involved in their local communities and improve their spiritual well-being. Sharing and showing the life-changing message of God's love and salvation with those we build relationships with is of utmost importance.

### **Purposes**

As set out in the Articles of Association, Salt Factory Sports was established for charitable purposes only, specifically to advance the Christian religion using amateur sport as an effective means of bringing people together, building relationships and creating opportunities for evangelism and discipleship, both in Northern Ireland and overseas.

The key charitable objectives of Salt Factory Sports are:

- i. The establishment and development of Church-based sports ministry training programmes;*
- ii. The provision of sports activities, games, events and competitions in Churches, schools, sports clubs and youth organisations;*
- iii. Preparation and training of people serving in local and overseas missions;*
- iv. The provision of coach education services;*
- v. The promotion of Christian values; and*
- vi. The promotion of healthy living.*

### **Public Benefit**

In both planning for and reporting on our activities for the year, the Trustees confirm they have had due regard to the Charity Commission for Northern Ireland's guidance on public benefit. Direct benefits that flow from our purpose include: improved spiritual well-being, a healthier lifestyle, a growing love of sport, the adoption of a moral framework that encourages people to be good citizens, increased involvement of Churches in their local communities, community coaches being better trained and equipped, and an increased number of people of all ages leading more active lifestyles. The Trustees are

confident that any private benefit received from our activities is purely incidental to the purposes of our work.

### **ACTIVITIES UNDERTAKEN TO ACHIEVE OUR OBJECTIVES**

The year to 31 August 2023 has been an exciting time for us with new staff appointed, new activities begun, new partnerships formed, and an expanded range of summer clubs, camps, and missions. There seemed to be a renewed enthusiasm for our programmes, particularly in schools and Churches as we came out of the pandemic, and throughout the year we were kept busy leading a wide range of activities with children, youth, and young adults. Our summer clubs and missions were also well attended as we partnered with Churches and schools to run Play Believe Live clubs and worked alongside other Christian organisations, such as Summer Madness and New Horizon to lead a wide range of sports, games, and activities.

The year started with a flourish of activity as we began leading PE lessons and after-school sports in local Primary and Secondary schools, including coaching hockey, basketball, handball, volleyball, and football, and leading our Play Believe Live and SuperHeroes clubs. Close to 400 pupils were involved in these weekly activities and it was great seeing them participate eagerly and continue to develop physically, emotionally, and spiritually. Several young pupils asked good questions about God during a SuperHeroes session on self-esteem and declared, without any prompting, that following and loving God was the best way to be a superhero! Three teenagers who gave their lives to Christ during a summer camp were eager to spend time with our staff at lunchtime hangouts learning more about living as a Christian. As schools began to run larger events again, we were invited to lead a big fun induction day for all Year 8 and Year 10 pupils in a large school in Dungannon. It was great seeing the pupils have fun, interact, and problem-solve with each other, learn new skills, and begin to feel more comfortable with new classmates and teachers.

We continued developing good relationships with both pupils and teachers as we worked with local Churches to deliver Youth Alpha sessions, led SU sessions and RE classes in five local secondary schools, and led assemblies in numerous Primary schools where over 800 children heard a sports analogy and Bible story. Some of our staff were also involved in 1-on-1 mentoring with pupils who needed additional support in coping with all that life was throwing at them. The children and youth talked openly as they played small table games with our staff and then completed activity sheets on a range of mental and emotional health topics. We saw an increase in the mental, emotional, and social well-being of these pupils across the year, with one particular pupil saying she had been helped so much by now being able to deal with her anxiety attacks. In the longer term, we hope to see these young people living healthier lives and being actively engaged in their local communities. In March we had a group visit us from SCORE International, one of our partners in the USA, and they got to see our work in multiple primary and secondary schools. Their visit prompted a good debate in the staffroom of a local primary school which greatly encouraged the Christian teachers. We led a girls' retreat for secondary-aged pupils over Easter and the feedback from this was very positive. Some really deep conversations around faith, Jesus, and the Bible were had, alongside a fun programme of activities including paddleboarding, hill walking, and beach sports.

We also ran sports sessions and Team Times (Bible talks) with numerous GB and BB companies and Church youth groups across Northern Ireland in places such as Belfast, Bangor, Comber, Warringstown, Randalstown, Portadown, and Banbridge. These sessions helped participants develop a love of sport, live a more active lifestyle, and increase their spiritual well-being. Some of our staff also engaged with

the Lisburn Youth Workers group where we supported Churches to be more involved in their local communities, and the inter-Church youth events where we led games for hundreds of young people from different churches across the greater Lisburn area. We also led mission services in several Churches including in Glenarm, Belfast, and Lisburn, and partnered with the Church of Ireland and the Presbyterian Youth Departments by leading a wide range of sports, games, and competitions during their youth weekends.

Our Play Believe Club resumed each Thursday evening in partnership with a local Church. We were excited to see the number of participants growing each week, the result of good connections and relationships with the local community, developed through a fun club we ran during the summer. The 25+ children attending weekly had great fun playing different sports, games, and activities each week before hearing a Bible story and completing an activity sheet. It was clear to see the children developing well both physically and spiritually.

Our staff team met each week to worship, pray, and study the Bible and it served as a good time to remember why we do what we do and to celebrate the One who has provided so much and opened so many doors for us. Along with praying for our partners/hosts, participants and volunteers, it was great being able to pray for each other personally too, and to support the many things going on in each of our own lives. It was wonderful to welcome two new staff to our team, a Church and Community Worker in May and a Church and Community Coordinator in August. They quickly fitted into our team and have been busy developing new sports outreach activities in communities we had little connection with, such as the homeless, cross-community, refugees and asylum seekers.

Our Head of Performance Sport had a busy year engaging with, training, evangelising and discipling coaches both in N.I. and around the world. He traveled to Moldova, Estonia (x 3), Poland (x 3), Belgium, Kenya and Zambia to partner with clubs, sports universities, Federations, Academies, and other Christian sports ministries to educate coaches and help connect sports ministries with their local sporting communities. His work developing coaches helped to grow their knowledge and skills and the time spent building relationships with and sharing the Good News with the coaches really helped their spiritual well-being. Coaches interested in learning more about faith, or who were new Christians, were linked with local sports ministries and/or local missionaries who were able to take on longer-term discipleship. Throughout the year several coaches in Zambia, Kenya, and Poland dedicated their lives to Christ. In Northern Ireland, he met with local coaches each week and supported their development as coaches but also mentally/emotionally, and spiritually. It was exciting to hear of several who gave their lives to Christ and were connected with local Churches. In partnership with Sports Chaplaincy, we supported the first Alpha for Sportspeople hosted in Northern Ireland and helped several participants discover faith for the first time or reconnect with God after some time away.

We also made good use of online technology to train and disciple coaches and coach educators in Romania, Poland, Belgium, Albania, Pakistan, Tanzania, Zambia, Malawi, and Zimbabwe, all of whom became better coaches and better equipped to share the Gospel with their players and fellow coaches. The ELEVATE Programme, our year-long online coach education and leadership classes, continued with a large group of Kenyan coaches, supported by staff and volunteers at SFS Kenya. This helped them become better coaches, better leaders, and healthier spiritually and emotionally. We began our Multipliers Programme with a select few coaches who had already been through ELEVATE and were trained to deliver it themselves in their local communities. It was great seeing new knowledge and skills, a love of sport, and a desire to improve people's spiritual health being passed on by people we had trained. As a result of all of our work in Africa, we began an African Ministries Collective where we

gathered all our African ministry partners online once a month and prayed and learned from each other. We also helped enthuse them for their work and helped them look into beginning partnerships both with us and with each other.

Our programme with the Estonian FA and their Academy Directors began in January 2023 and as a result, over 350 coaches were better equipped to coach well, developed their love of sport, and many heard the Gospel message. Our partnering with a local sports university in Poland to train the next generation of coaches went very well and 60 coaches in Warsaw took New Testaments and were very interested in learning more about spiritual well-being and growth. We connected them with a local sports ministry to aid in their longer-term spiritual development.

In February we hosted a group of coaches from across Eastern Europe, EDGE Sports, a partner of ours, in Dublin for a week to aid in their development as coaches, share the Gospel with them, and ensure they were enthused and equipped for helping others lead a healthier lifestyle. In July we led coach education in Belgium and partnered with a top-tier club to explore the possibility of taking our best Kenya coaches there short-term to further aid their development. In June, on completion of the ELEVATE Programme in Zambia, we began the first Multipliers course with specially selected coaches in partnership with Athletes in Action. While our Head of Performance Sport was in Zambia, five elite-level coaches gave their lives to Christ, and our work was highlighted on National TV.

As spring and summer approached, our schools' work came to an end and we focused on preparing for a full summer of clubs, camps, and missions. Between May and August, we led outreach activities with visiting basketball, volleyball, and golf teams, playing matches against local teams, leading coaching sessions and sharing Team Times (Bible stories) in schools. Around 100 children who had never experienced any of these sports before were excited to learn new skills and compete in new sports. It was evident to see their growing love of a healthier lifestyle and a love of a wider range of sports.

We were key partners in two large summer camps - Summer Madness and New Horizon, where we led a wide range of sports activities, games and competitions for children and young people. We also partnered with numerous Churches including Bethlehem Baptist, Forest Park, Lagan Valley Vineyard, CrossRoads Church, First Moss Bluff Church, Portglenone Parish, St Matthias' Lot Church, A Simple Faith Church, and St. Columba's Church, to lead sports clubs and Holiday Bible Clubs and partnered on mission teams with other Christian organisations such as Servant Life, International Sports Federation, and TEAM. In all of our summer activities, the participants developed a growing love of sport, were very active each day, and were mentally, emotionally, and spiritually encouraged and improved. God did some powerful things over the summer and it was great seeing several children and young people dedicate their lives to God during our clubs.

### **HIGHLIGHTS AND ACHIEVEMENTS**

During the year our highlights include:

- employing a Church and Community Worker to support our current work and to develop partnerships and activities in currently under-served communities such as with refugees and in cross-community areas;
- employing a Church and Community Coordinator to lead and develop our work in these areas;

- partnering with numerous Churches, schools, other Christian ministries, sports clubs, universities, and national sports federations to lead a wide range of sports activities, spiritual development, and coach education programmes;
- leading (online) coach education and discipleship classes at least once a week in over 11 different countries;
- seeing children, youth and adults give their lives to Jesus both in N.I. and across the world;
- developing relationships and working with new sports ministry partners;
- growing our Elevate Coach Education course in Kenya and across East Africa;
- initiating our Multipliers programme in Kenya and Zambia;
- beginning our Academy Directors course with the Estonian FA;
- leading many summer clubs and missions; and
- continuing to plan for the opening of a Sports Ministry Training College

Having reviewed these main achievements, it is clear to see how they positively impacted and were very beneficial to those involved. We supported Churches in getting more involved in their local communities, many children, young people and adults led more active lifestyles and began developing a love of sport, coaches were educated and better prepared to safely and effectively lead their coaching sessions and the spiritual well-being of all involved improved as they begin to realise both who God is, and who they are in Him.

### **FUTURE PLANS**

We plan to continue to increase the number and geographic range of schools, Churches, and sports clubs we work with across Northern Ireland, as well as the number of holiday clubs and camps we lead. As our first Easter residential went so well, we plan to continue this and plan for a larger summer residential camp in 2025.

Our new Church and Community worker plans to expand the number of sports activities he has already begun with refugees and asylum seekers in partnership with local Churches in Belfast and Antrim. He will also explore opportunities we have to work in cross-community spaces and with the homeless. We would love to get people in these demographics more active, support them in living a healthier lifestyle, help them be better connected to their local communities, and to become more aware of and develop their mental, emotional and spiritual well-being.

The number of online coach education classes we lead continues to increase both in number and geographic location and we anticipate this will grow further in the coming year. We plan to lead classes in new 2 sports - volleyball and basketball, which will increase the number of coaches we come into contact with. With such a large number of coaches now having been through the Elevate programme, we will put more of an emphasis on our Multipliers programme where we will support local coaches to run short coach education classes across their country. This will undoubtedly improve the standard of coaching and improve the spiritual well-being of the coaches.

We will continue to plan for the opening of a Sports Ministry Training College (aiming for June 2025) and will partner with local Churches, Universities, and other sports ministries to continue to move this forward.

## **FINANCIAL REVIEW**

### **End-of-Year Financial Statement**

The Trustees are content with the financial results for the year in reporting a profit of £47,192 (2022: £7,318 deficit) which reflected an increase in activities and programmes on the previous year. The charity continued to maintain a positive cash position. The total income for the year was £282,126 (2022: £177,337), and operational costs for the year also increased to £234,934 (2022: £184,655), due to new and an expanded range of activities and programmes being run throughout the year.

No fund held by the charity is in deficit.

No funds are held as custodian on behalf of others.

### **Reserves Policy**

Considering the variable income and fixed commitments, the Trustees have established a reserves policy to allow the charity to be managed effectively and to ensure uninterrupted delivery of the charity's activities. A general reserve equating to six months of operational costs should be maintained. At 31 August 2023, the Unrestricted Reserves were £144,083 which represents 7.5 months of operational costs. Some of this reserve will likely be used to finance an increase in staff in the forthcoming year.

We are very grateful for the individual donors, anonymous financial gifts, Churches, and Trusts who have generously supported our work throughout the year.

## **APPROVAL**

The Trustees' Annual Report was approved on 14 March 2024 and signed on behalf of the Board by:



Mr C McVittie  
Chair of the Board

**Salt Factory Sports**

Northern Ireland - Charity number 104876

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# Annual return

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**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Independent Examiners Report**  
**To the Trustees for SALT FACTORY SPORTS**

I report on the accounts of Salt Factory Sports (the trust) for the year ended 31 August 2023.

**Respective responsibilities of charity 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 Commission under section 65(9)(b) of the Charities Act
- 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.

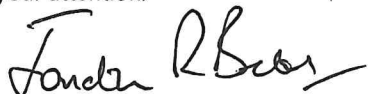
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

- that accounting records were not kept in accordance with section 63 of the Charities Act
- that the accounts do not accord with those accounting records
- that the accounts do not comply with the accounting requirements of the Charities Act
- 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 Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



**Mr Jonathan R Bethel FCA**  
**Miscampbell & Co.**

**14 March 2024**

**Salt Factory Sports**

Northern Ireland - Charity number 104876

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# Accounts

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HMRC Charity number: NIC104876  
Company number: NI611652



**SALT FACTORY SPORTS**  
(A company limited by guarantee)

**Unaudited Trustees' Report and Financial Statements**

**for the year ended 31 August 2022**

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

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**SALT FACTORY SPORTS**  
(A company limited by guarantee)

**Legal and Administrative Information**

**HMRC Charity Number** NIC104876

**Company Registration Number** NI611652

**Business Address** C/O Trinity Methodist Church  
Ballymacoss Avenue  
Lisburn  
Co Antrim  
BT28 2GU

**Registered Office** C/O Trinity Methodist Church  
Ballymacoss Avenue  
Lisburn  
Co Antrim  
BT28 2GU

**Trustees** Mr Christopher McVittie (Chairman)  
Mr Martin Pitt (Treasurer)  
Mr Glenn Emerson  
Mr Mervyn J Shannon  
Mr Peter Stafford (resigned 14/03/2022)  
Mr Philip Mitchell (resigned 02/12/2021)  
Mr Thomas Greenaway (appointed 27/05/2022)

**Secretary** Mr Christopher Grant

**Bankers** Danske Bank  
62-66 Bow Street  
Lisburn  
BT28 1YS

**Independent Financial Examiner** Mr Jonathan Bethel, FCA

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Report of the Trustees (incorporating the Directors' Report)**  
**for the year ended 31 August 2022**

**Chairman's Review**

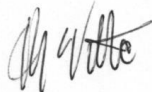
While the year to 31 August 2022 began with some Covid-19 restrictions still in place, we are very thankful that as the year progressed these were gradually removed and confidence in a return to activities rose significantly. We have had our trust in God expand as we navigated a tricky path over the last couple of years, and it was wonderful to see our programmes and activities pretty much back to normal by the turn of the calendar year.

Along with existing partners and participants, it has been great to see a range of new ones becoming involved, again demonstrating the need and demand for what we do and the quality of what our staff does daily. Locally we began work in two new post-primary schools, supporting their PE and RE lessons, using the relationships built with pupils there to run an Easter football camp where we shared the Gospel openly along with running highly-skilled coaching sessions. In Kenya, we ran Elevate, our online coach education and leadership programme and were also able to impact hundreds of coaches across East Africa through online discipleship classes and mentoring.

We were very pleased to be able to run a full summer missions programme and partnered with several schools, Churches, and other Christian organisations, such as Summer Madness, to run children's and youth clubs and camps. It was great to see our volunteer base expand to help us run these clubs and to see the participants having fun, doing lots of sports and games, and learning a Bible story each day.

We are very thankful to our dedicated and hardworking staff who go above and beyond in their work. It was really exciting being able to appoint a Head of Performance Sport in November 2021 who has been able to accelerate the impact we are having in high-level sport around the world. Alan is an experienced coach, coach educator, and missionary, and brings a wealth of knowledge and experience with him. We were also able to take on a Head of Spiritual Formation and Missionary Training and a Church and Community Sport volunteer as missionaries from the USA, for which we are very grateful.

Finally, we are also very thankful for the funding that we received and for the prayer supporters who keep us lifted up to God each day. God's answer to prayer is always timely and reminds us that He is the one we can rely on.



**Christopher McVittie**  
**Chairman**

**23 March 2023**

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Report of the Trustees (incorporating the Directors' Report)**  
**for the year ended 31 August 2022**

The Trustees present their report and the unaudited financial statements for the period ended 31 August 2022. The trustees, who are also Directors of SALT FACTORY SPORTS for the purposes of company law and who served during the period and up to the date of this report are set out on page 1. As a charity, the Board is committed to proper governance and probity in all of its activities.

**Structure, Governance and Management**

The organisation is a charitable company limited by guarantee, incorporated with Companies House on 9 March 2012 (NI611652) and registered as a charity with the Charity Commission for Northern Ireland on 9 June 2016 (NIC104876). The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The Directors of the company are also charity trustees for the purpose of charity law. All give their time voluntarily and receive no benefits from the charity.

**Method of Appointment or Election of Trustees**

As stated in the Memorandum of Association, no person shall become a member of the Trust unless they have completed an application for membership in a form approved by the Board, testifying in writing their unqualified adherence to the purpose of the Trust, and the Board has approved such application.

**Mission Statement**

Using sport to bring people together, build relationships and see people of all ages become enthusiastic followers of Christ who are living contagious Christian lives.

**Purposes, Aims, and Objectives/Public Benefit**

As set out in the company's articles of association the Trust is established for charitable purposes only, specifically to advance the Christian religion using amateur sport as an effective means of bringing people together, building relationships and creating opportunities for evangelism and discipleship, both in Northern Ireland and overseas.

The key charitable objectives of our charity are:

- The establishment and development of Church based sports ministry training programmes;
- The provision of sports activities, games, events and competitions in Churches, schools, sports clubs and youth organisations.
- Preparation and training of people serving in local and overseas missions;
- The provision of coach education services;
- The promotion of Christian values; and
- The promotion of healthy living.

Public benefit is a legal requirement of every organization established with charitable objectives and the Trustees confirm that they have had due regard to the Charity Commission for Northern Ireland's guidance on public benefit reporting in presenting the charity's benefits and achievements. The Trustees are confident that any private benefit received from our activities is purely incidental to the purposes of our work.

**Financial Review**

The financial statements are shown on pages 11 and 12 and should be read in conjunction with the notes on pages 13 to 18. The directors are content with the financial results for the year in reporting a deficit of £7,318

**SALT FACTORY SPORTS**  
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**Report of the Trustees (incorporating the Directors' Report)**  
**for the year ended 31 August 2022**

(2021: surplus £15,552) and it continues to maintain a positive cash position. The company being a charity recognized by HM Revenue and Customs has no liability to corporation tax on its charitable activities. The year to 31 August 2022 reflected the investment in new staff and activities in the post-pandemic period and it is anticipated that the charity will break even in 2023 as a result of this preparation with additional activity and staff.

**Funds Held as Custodian**

No funds are held as custodian on behalf of others.

**Going Concern**

The year to 31 August 2022 again began with a degree of uncertainty as in the last quarter of 2021 some of our partners wanted a return to in-person activities while others were still hesitant to meet face-to-face. We were eager to roll out some of our new programmes and resume engaging with children, young people, and adults across N. Ireland but had to be aware of what our partners and participants wanted. From September to December 2021, opportunities were relatively limited for us to engage with Churches and uniformed organisations, but schools were operating pretty much as they were pre-pandemic. From January 2022 onwards it seemed as if most of our partners had returned to normal activities and so we were gladly able to run our full range of programmes.

**Reserves Policy**

Considering the variable and fixed commitments, the Trustees have established a reserves policy to allow the charity to be managed effectively and to ensure uninterrupted delivery of the charity's activities. A general reserve equating to six months of operational costs should be maintained. The Board based projections for the appropriate amount of reserves on the basis that the reserves in our target range would provide short-term relief until long-term solutions can be established. At 31 August 2022, the Unrestricted Reserves were £97,011 which represents 6.5 months of operational costs. Some of this reserve will likely be used to finance an increase in staff in the forthcoming year.

**Activities Undertaken to Achieve Objectives**

Salt Factory Sports is a Christian ministry that was established specifically to advance the Christian religion by using sports activities as an effective means of bringing people together, building relationships and creating opportunities for evangelism and discipleship.

The year to 31 August 2022 again began with a degree of uncertainty as in the last quarter of 2021 some of our partners wanted a return to in-person activities while others were still hesitant to meet face-to-face. We were eager to roll out some of our new programmes and resume engaging with children, young people and adults across N. Ireland but had to be aware of what our partners and participants wanted. From September to December 2021, opportunities were relatively limited for us to engage with Churches and uniformed organisations, but schools were operating pretty much as they were pre-pandemic. From January 2022 onwards it seemed as if most of our partners had returned to normal activities and so we were gladly able to run our full range of programmes.

In October 2021 our team of staff and volunteers were excited to resume our weekly Play Believe Live club with St. Columba's Presbyterian Church in the Old Warren estate in Lisburn. We supported the children in living a more active and healthy lifestyle by leading lots of fun games, sports and activities with them, helped the Church engage with their local community by providing refreshments and craft activities for parents whose children were at the club, and improved the spiritual understanding and growth of the children as they learned about the parables of Jesus and discovered that God keeps his promises and protects His children.

From November 2021 to March 2022 we led one-off sports activities for Boys' Brigade companies in Bangor, Caledon, Dungannon, Legacurry, Carrickfergus, Crossgar, Kilkeel, Dromore and Raffrey. Each time one of our

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**for the year ended 31 August 2022**

team also shared their faith story or gave a Gospel presentation. We also supported youth clubs in Lisburn, Moira and Killough as they reach out to largely unchurched children and young people. We ran a range of sports and games, all of which they really enjoyed, and again were able to develop their spiritual well-being by sharing Bible truths at the end of each evening.

Developing relationships with local schools is vitally important and we supported Fort Hill Integrated Primary by leading weekly hockey coaching sessions. Unfortunately, the annual hockey tournament for Lisburn Primary Schools didn't materialise, much to the disappointment of all. We also supported Lisnagarvey High School by running PE classes, coaching football, hockey and handball as well as leading sports activities at their school sports day. Great relationships were built with the pupils and when we ran a football camp for girls during the Easter break, 20 girls attended. They enjoyed the coaching, fun competitions and games, and heard a challenging Bible talk each day. We were then able to connect the girls with a local Church Youth Pastor. We also led whole-school assemblies at Fort Hill Integrated Primary and Ballymacash Primary School.

Many schools have 'Induction Days' to help new pupils get to know one another, make new friends and feel at home in their new school. We supported Lisnagarvey High School, Laurelhill Community College and The Royal School Dungannon by running these fun activity days for them. The pupils were involved in a wide range of sports and games and seemed to enjoy getting active and getting to know their peers.

Each week we also worked with coaches, sportspeople, missionaries, Churches and leaders from other Christian sports ministries from around the globe. These online sessions were for a range of purposes including coach education, one-on-one discipleship and training in sports outreach/evangelism. This increased the skill and knowledge of coaches, helped Churches to better engage their local communities and improved the spiritual well-being of all involved.

In Kenya, we trained around 100 coaches in our Elevate Coach Education Course. There are many Muslim coaches and some nominal Christians within this group who have repeatedly heard the Gospel. We will soon (Dec 2022) complete our second cohort of coaches with a Graduation and Altar call. Our key partnerships in Kenya are with two organisations – MYSa and Kenfoca – both have access to huge groups of coaches with whom we are now beginning to train and we have also started working with Kenyan Premier League clubs directly to train and educate their coaches. This also involves very obvious evangelism, either as a whole group, or one-on-one. We have chosen and are in the process of discipling and training 6 'multipliers' to deliver our courses across Kenya and, within 18 months, regionally, to help Churches engage with their communities and in turn, helping train and equip coaches at all levels.

God has also opened many doors in Zambia. First, we had 100 coaches attend our online classes – 7 of whom accepted Christ. Recently, we were able to deliver courses in person with around 60 coaches – 10 of whom gave their lives to Jesus. We have a key strategic partner on the ground in Athletes in Action, who are already discipling the new converts. Some of these recent converts will be trained to become multipliers – encouraging others to adopt healthier lifestyles, improve their spiritual well-being and help equip and train coaches.

In Zimbabwe, we recently trained all 10 of the FA's Coach Educators, ran a CAF C licence course with 25 coaches and delivered a coach education package for one of Harare's biggest clubs involving 150 players and 10 coaches. Again, we have a key partnership with a ministry called Harvesters in Sport – who are seeking to identify a small pool of Spirit-filled men who will become multipliers. This will compound a growing love of sport, healthier lifestyles, and the further development of coaches across the whole country.

Moldova has been and will continue to be a key country as we work strategically with our long-term partners there. We led coach education courses online, then in person, with clubs and coaches across the country and will become key training partners in a Sports Ministry Training Hub in partnership with Athletes in Action. We will be helping to better train coaches, encourage people of all ages and abilities to lead a more active and healthier lifestyle, improve the spiritual well-being of the coaches and their players and train Churches to be more involved in Christian outreach in their local communities.

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**for the year ended 31 August 2022**

We also worked online, then in-person, with coaches, clubs and sports universities in Estonia and Poland helping to train their coaches, and connecting them with our local ministry partner, Edge Sports, for long-term discipleship.

We were delighted to see two local coaches give their lives to God. One has since multiplied and led his first person to the Lord. We have met around 70 coaches for one-on-one evangelism, which helps improve their spiritual well-being.

It was exciting to be able to run our summer clubs and missions again without any COVID-19 restrictions in place. We sent a small team to Athens, Greece, to partner with CosmoVision in leading sports and outreach activities with refugees and asylum seekers.

In June we led a concentrated week of sports activities and Bible talks in various Primary Schools across Lisburn including Ballymacash, Fort Hill Integrated, Brownlee, Killowen and Old Warren. That week we also ran Play Believe Live clubs in the evenings with Seymour Street Methodist Church and Ballymacash Community Centre. Towards the end of June, we ran youth and children's clubs with Islandmagee Presbyterian. In all of these, the children were very active, they learned more Bible truths and Churches made great connections in their local communities.

We also partnered with Summer Madness, a large Christian youth festival, to run lots of sports and competitions, Christian workshops and seminars and a fun entertainment programme each evening. It was great to see so many young people involved in our activities and our large team of volunteers keen to engage, chat and pray with them.

In July we ran another week-long Play Believe children's club in Fort Hill Integrated Primary each morning and with St. Columba's Presbyterian each evening. The St. Columba's club concluded with our leaders taking the Sunday service and a church barbeque to which all the children and their parents were invited, helping them to connect with the Church. We also ran a multi-sport camp at Lisnagarvey High School and we were overjoyed when two 14-year-old girls gave their lives to Jesus as a result of attending the camp. They are now involved in the youth group of the local church that partnered with us that week.

We also ran two weeks of multi-sport clubs in Ballygowan Presbyterian Church in which the children played 2 different sports and games each evening before hearing a Bible story. The Church was excited to make connections with lots of children and their parents who otherwise do not attend Church.

Our planning for a Sports Ministry Training College in N. Ireland is also well underway and progress was made on its curriculum, key speakers and outreach opportunities the participants will learn from.

Being able to engage directly with people after almost two years of COVID-19 restrictions has been terrific and we are so grateful for the opportunities provided for us to lead activities and to share the Good News of Jesus with many people. We pray that good seed sown into lives will continue to bear fruit and we rejoice with those who have trusted Jesus as their Lord and Saviour. The improved spiritual well-being of our participants, their growing love of sport and an active lifestyle, the better-trained coaches, and the Churches more willing to be involved in their local communities will undoubtedly be of benefit for many years to come.

**Achievements and Performance**

During the year 1 September 2021 to 31 August 2022, we have achieved the following:

- hiring a Head of Performance Sport to lead, promote and grow our work in this area;
- taking on a Head of Spiritual Formation and Missionary Training;
- taking on a Church and Community Sport full-time volunteer;
- partnering with many Churches, schools, other Christian ministries, sports clubs, universities and national sports federations to lead a wide range of sports activities and programmes and to share the Gospel;
- working (online) at least once a week in 10 countries;

**SALT FACTORY SPORTS**  
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**for the year ended 31 August 2022**

- seeing children, youth and adults giving their lives to Jesus;
- developing relationships and working with new sports ministry partners;
- growing our Elevate Coach Education course in Kenya and across East Africa;
- leading many summer clubs and missions;
- leading online coach education and discipleship classes in 12 countries; and
- continuing to plan for the opening of a Sports Ministry Training College

**Risk Management**

The Trustees have conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Risks to external funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures and policies are in place to ensure the health and safety of all volunteers, coaches and people involved in our activities. These procedures and policies are periodically reviewed to ensure that they continue to meet the needs of the charity.

**Plans for Future Years**

With much of our community outreach over the last ten years being in partnership with schools and Churches, we now believe that God is calling us into some of the under-reached spaces in our local community. We plan to develop relationships and lead suitable sports activities with the disabled, the homeless, the unemployed, young offenders, at-risk adults, refugees, asylum seekers and cross-community groups. Once relationships have been established and activities begun, we will find opportunities to share the transformational power and Good News of Jesus and to connect those interested with local Churches.

We also plan on developing our range of outreach activities to include more programmes that focus on developing the physical, spiritual and emotional aspects of young people's lives - something that there's already a massive demand for.

We have been invited to lead online coach education classes with coaches in Malawi, Tanzania and Moldova. This will improve the standard of coaching, and the spiritual well-being of the coaches as we spend time sharing the Gospel with them, and help participants lead a more active lifestyle for longer.

We will continue to plan for the opening of a Sports Ministry Training College (aiming for June 2024) and will partner with local Churches, Pastors and other sports ministries to move this forward.

**Statement of Trustees' Responsibilities**

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Report of the Trustees (incorporating the Directors' Report)**  
**for the year ended 31 August 2022**

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

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

**Small Company Provisions**

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

On behalf of the board on 23 March 2023.



**Christopher Grant**  
**Secretary**

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Independent Examiner's Report to the Trustees of SALT FACTORY SPORTS**

I report on the financial statements of the company for the year ended 31 August 2022 which are set out on pages 11 to 18.

**Respective responsibilities of trustees and examiner**

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

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

**Basis of independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

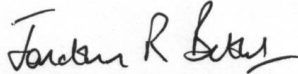
1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

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

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

This report is made solely to the company's Trustees, as a body, in accordance with section 65(3)(a) of the Charities Act (Northern Ireland) 2008 and regulations made under section 66 of the Act. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept of assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.



**Mr Jonathan R Bethel FCA**  
**Miscampbell & Co.**

24 March 2023

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Statement of Financial Activities**

**For the year ended 31 August 2022**

		Unrestricted funds	Restricted funds	<b>2022</b>	2021
	Notes	£	£	<b>Total</b>	Total
				£	£
<b>Incoming resources</b>					
Incoming resources from generated funds:					
Investment income		5	-	5	5
Voluntary income	3	74,165	-	74,165	99,764
Incoming resources from charitable Activities	4	95,647	7,520	103,167	11,460
		<u>169,817</u>	<u>7,520</u>	<u>177,337</u>	<u>111,229</u>
<b>Resources expended</b>					
Charitable activities	5	177,142	7,513	184,655	94,532
Cost of generating funds		-	-	-	1,145
<b>Total resources expended</b>		<u>177,142</u>	<u>7,513</u>	<u>184,655</u>	<u>95,677</u>
<b>Net movement in funds</b>		(7,325)	7	(7,318)	15,552
<b>Opening Balance at 1 September</b>		104,336	2,100	106,436	90,884
Transfer		-	-	-	-
<b>Closing Balance at 31 August</b>		<u>97,011</u>	<u>2,107</u>	<u>99,118</u>	<u>106,436</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

There is no difference between the net movement in funds for the year stated above and its historical cost equivalent.

All of the above amounts relate to continuing activities.

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Company Number: NI611652**

**Statement of Financial Position**  
**as at 31 August 2022**

	Notes	2022		2021	
		£	£	£	£
<b>Current assets</b>					
Debtors	10	2,094		2,654	
Cash at bank and in hand		<u>97,024</u>		<u>104,208</u>	
		99,118		106,862	
<b>Creditors: amounts falling due within one year</b>	11	<u>-</u>		<u>(426)</u>	
<b>Net current assets</b>		<u>99,118</u>		<u>106,436</u>	
<b>Net assets</b>		<u>99,118</u>		<u>106,436</u>	
<b>Funds</b>					
	12				
Restricted income funds			2,107		2,100
Unrestricted income funds		<u>97,011</u>		<u>104,336</u>	
<b>Total funds</b>		<u>99,118</u>		<u>106,436</u>	

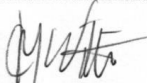
For the financial year ending 31 August 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year ended 31 August 2022 in accordance with section 476 of the Companies Act 2006.

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

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

The financial statements on pages 11 to 18 were approved by the trustees on 23 March 2023 and signed on their behalf by:



Christopher McVittie  
**Chairman**

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**1. General information**

Salt Factory Sports is a charitable company limited by guarantee. The company is incorporated in Northern Ireland and has the company number NI611652. The company is registered with Charity Commission NI and has the charity number NIC104876. The registered office address is Ballymacoss Avenue, Lisburn, BT28 2GU. The principal activity of the company continued to be promoting the Christian religion using amateur sport as an effective means of bringing people together, building relationships and creating opportunities for evangelism and discipleship, both in Northern Ireland and overseas.

**2. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year. The company is a going concern. The directors do not believe that there are any factors or material uncertainties which would impact on their assessment of this.

**2.1. Basis of accounting and Statement of Compliance**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Salt Factory Sports meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised as historical or transaction values unless otherwise stated in the relevant accounting policy.

The financial statements are presented in Sterling (£). The level of rounding is £1.

**2.2. Cashflow**

The charity has taken advantage of the exemption in FRS102 from the requirement to produce a cash flow statement because it is a small charity.

**2.3. Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income, when its receipt is virtually certain and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

**2.4. Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Support costs are those costs incurred directly in support of expenditure on the objectives of the charity and include project management.

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**2.5. Debtors**

Debtors are stated after all known bad debts have been written off and specific provision has been made against all debts considered doubtful of collection.

**2.6. Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.7. Liabilities**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received an advanced payments for goods or services it must provide.

**2.8. Financial Instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception if bank loans which are subsequently measured at amortized cost using the effective interest method.

**2.9. Pensions**

The Company operates a defined contribution pension scheme, and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

**2.10. Fund accounting**

The charity has various types of funds for which it is responsible and which require specific disclosure. A definition of the various types of funds is as follows: Unrestricted income funds are funds which are expendable at the discretion of the trustees in furtherance of the aims of the charity. Restricted income funds are amounts which are expendable only in accordance with the specified wishes of the donor.

**2.11. Critical Accounting Estimates and Areas of Judgement**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 August 2022**

**3. Voluntary income**

	Unrestricted funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£
Donations	64,177	-	64,177	62,524
CJRS Grant (Furlough)	1,654	-	1,654	32,282
Miscellaneous	8,334	-	8,334	4,958
	<u>74,165</u>	<u>-</u>	<u>74,165</u>	<u>99,764</u>

**4. Incoming resources from charitable activities**

	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£
Community Sport NI	95,547	-	95,547	9,510
Community Sport World	-	4,460	4,460	-
Performance Sport World	100	-	100	-
Salt Factory Sports Kenya	-	3,060	3,060	1,950
	<u>95,647</u>	<u>7,520</u>	<u>103,167</u>	<u>11,460</u>

**SALT FACTORY SPORTS**  
(A company limited by guarantee)

**Notes to financial statements**  
**for the year ended 31 August 2022**

**5. Charitable activities**

	Unrestricted Funds	Restricted funds	2022 Total	2021 Total
	£	£	£	£
Salaries and Wages	110,551	-	110,551	75,330
Community Sport World	-	3,965	3,965	-
Community Sport NI	44,690	-	44,690	3,388
Rent and Office expenses	4,447	-	4,447	3,479
Bank fees and Business support costs	7,365	-	7,365	5,158
Promotion and advertising	742	-	742	849
Miscellaneous expenses	2,142	-	2,142	1,155
Performance Sport World	956	-	956	-
Travel costs	4,644	-	4,644	-
Staff Training and Internships	622	-	622	799
Training and sports equipment	656	-	656	12
Performance Sport NI	125	-	125	-
Salt Factory Sports Kenya	-	3,548	3,548	2,762
Donations to other Mission groups	202	-	202	1,600
	<u>177,142</u>	<u>7,513</u>	<u>184,655</u>	<u>94,532</u>

**6. Analysis of Restricted Funds**

	Community Sport World	SFS Kenya	Total
	£	£	£
At 1 September 2021	1,690	410	2,100
Income	4,460	3,060	7,520
Expenditure	(3,965)	(3,548)	(7,513)
Transfer to/(from) unrestricted funds	-	-	-
<b>At 31 August 2022</b>	<u>2,185</u>	<u>(78)</u>	<u>2,107</u>

**7. Independent examiner's remuneration**

	2022 Total	2021 Total
	£	£
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	1,000	960

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 August 2022**

**8. Related party transactions**

There are no related party transactions during the year.

**9. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

**10. Debtors**

	2022 £	2021 £
Other debtors and prepayments	2,094	2,654
	<u>2,094</u>	<u>2,654</u>

**11. Creditors: amounts falling due within one year**

	2022 £	2021 £
Other creditors	-	426
Accruals	-	-
	<u>-</u>	<u>426</u>

**12. Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 August 2022 are represented by:			
Current assets	97,011	2,107	99,118
Current liabilities	<u>-</u>	<u>-</u>	<u>-</u>
	<u>97,011</u>	<u>2,107</u>	<u>99,118</u>

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 August 2022**

**13. Company limited by guarantee**

SALT FACTORY SPORTS is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

**14. Employee information**

The charity has four employees. None of the Trustees received any remuneration or expenses from the charity during the year in respect of their services to the charity.

**Staff Costs**

	2022	2021
	£	£
Wages and Salaries	106,747	73,835
Social Security costs	2,844	551
Contribution to defined contribution pension schemes	960	944
	<u>110,551</u>	<u>75,330</u>

No employee received a salary greater than £60,000.

**15. Financial Instruments**

	2022	2021
	£	£
<b>Financial Assets</b>		
Financial assets measured at fair value through income and expenditure	97,024	104,208
	<u>97,024</u>	<u>104,208</u>

Financial assets measured at fair value through income and expenditure comprise cash held at bank.

**16. Ultimate controlling party**

There is no ultimate controlling party.

**Salt Factory Sports**

Northern Ireland - Charity number 104876

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# Annual report

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## Salt Factory Sports

### Annual Report of the Trustees

for the Period 1 September 2021 - 31 August 2022

The Trustees, who are also the directors of Salt Factory Sports for the purposes of company law, present their report and the financial statements for the period 1 September 2021 to 31 August 2022.

**LEGAL AND ADMINISTRATIVE DETAILS**

**Registered Name:** Salt Factory Sports

**Registered Company Number:** NI611652

**Charity Commission for Northern Ireland Registration Number:** NIC104876

**HMRC Registration Number:** NI00123

**Principal Address and Registered Office:** c/o Trinity Methodist Church  
Ballymacoss Avenue  
Lisburn  
Co. Antrim  
BT28 2GX

**Trustees**

Mr Christopher McVittie (Chair)

Mr Martin Pitt (Treasurer)

Mr Mervyn Shannon

Mr Glenn Emerson

Mr Thomas Greenaway (appointed 27 May 2022)

Mr Peter Stafford (resigned 14 March 2022)

Mr Philip Mitchell (resigned 02 December 2021)

**Company Secretary**

Mr C Grant

**Independent Financial Examiners**

Miscampbell & Co

Chartered Accountants and Registered Auditors

6 Annadale Avenue

Belfast

Co. Antrim

BT7 3JH

## **STRUCTURE, GOVERNANCE, AND MANAGEMENT**

Salt Factory Sports is a charitable company limited by guarantee, incorporated with Companies House on 9 March 2012 (NI611652) and registered as a charity with the Charity Commission for Northern Ireland on 9 June 2016 (NIC104876). The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The Directors of the company are also charity trustees for the purposes of charity law. All give their time voluntarily and receive no benefits from the charity.

As stated in the Articles of Association, no person shall become a member of the Trust unless they have completed an application for membership in a form approved by the Board, testifying in writing their unqualified adherence to the purposes of the Trust, and the Board has approved such application.

## **SUMMARY DESCRIPTION**

### **Mission Statement**

Using sport to bring people together, build relationships and see people of all ages become enthusiastic followers of Christ who are living contagious Christian lives.

### **Overview**

Salt Factory Sports has Christian evangelism and discipleship at the core of all its activities. We engage with individuals, groups, communities, Churches, schools, uniformed organisations and sports clubs through a varied programme of sporting activities and events. We provide opportunities for people of all ages, abilities, ethnicities, backgrounds and beliefs to come together to help them lead a healthier and more active lifestyle, develop their physical fitness, become more involved in their local communities and improve their spiritual well-being. Sharing and showing the life-changing message of God's love and salvation with those we build relationships with is of utmost importance.

### **Purposes**

As set out in the Articles of Association, Salt Factory Sports was established for charitable purposes only, specifically to advance the Christian religion using amateur sport as an effective means of bringing people together, building relationships and creating opportunities for evangelism and discipleship, both in Northern Ireland and overseas.

The key charitable objectives of Salt Factory Sports are:

- i. The establishment and development of Church-based sports ministry training programmes;*
- ii. The provision of sports activities, games, events and competitions in Churches, schools, sports clubs and youth organisations;*
- iii. Preparation and training of people serving in local and overseas missions;*
- iv. The provision of coach education services;*
- v. The promotion of Christian values; and*
- vi. The promotion of healthy living.*

### **Public Benefit**

In both planning for and reporting on our activities for the year, the Trustees confirm they have had due regard to the Charity Commission for Northern Ireland's guidance on public benefit. Direct benefits that flow from our purpose include: improved spiritual well-being, a healthier lifestyle, a growing love of sport, the adoption of a moral framework that encourages people to be good citizens, increased involvement of Churches in their local communities, community coaches being better trained and equipped, and an increased number of people of all ages leading more active lifestyles. The Trustees are

confident that any private benefit received from our activities is purely incidental to the purposes of our work.

### **ACTIVITIES UNDERTAKEN TO ACHIEVE OUR OBJECTIVES**

The year to 31 August 2022 again began with a degree of uncertainty as in the last quarter of 2021 some of our partners wanted a return to in-person activities while others were still hesitant to meet face-to-face. We were eager to roll out some of our new programmes and resume engaging with children, young people and adults across N. Ireland but had to be aware of what our partners and participants wanted. From September to December 2021, opportunities were relatively limited for us to engage with Churches and uniformed organisations, but schools were operating pretty much as they were pre-pandemic. From January 2022 onwards it seemed as if most of our partners had returned to normal activities and so we were gladly able to run our full range of programmes.

In October 2021 our team of staff and volunteers were excited to resume our weekly Play Believe Live club with St. Columba's Presbyterian Church in the Old Warren estate in Lisburn. We supported the children in living a more active and healthy lifestyle by leading lots of fun games, sports and activities with them, helped the Church engage with their local community by providing refreshments and craft activities for parents whose children were at the club, and improved the spiritual understanding and growth of the children as they learned about the parables of Jesus and discovered that God keeps his promises and protects His children.

From November 2021 to March 2022 we led one-off sports activities for Boys' Brigade companies in Bangor, Caledon, Dungannon, Legacurry, Carrickfergus, Crossgar, Kilkeel, Dromore and Raffrey. Each time one of our team also shared their faith story or gave a Gospel presentation. We also supported youth clubs in Lisburn, Moira and Killough as they reach out to largely unchurched children and young people. We ran a range of sports and games, all of which they really enjoyed, and again were able to develop their spiritual well-being by sharing Bible truths at the end of each evening.

Developing relationships with local schools is vitally important and we supported Fort Hill Integrated Primary by leading weekly hockey coaching sessions. Unfortunately, the annual hockey tournament for Lisburn Primary Schools didn't materialise, much to the disappointment of all. We also supported Lisnagarvey High School by running PE classes, coaching football, hockey and handball as well as leading sports activities at their school sports day. Great relationships were built with the pupils and when we ran a football camp for girls during the Easter break, 20 girls attended. They enjoyed the coaching, fun competitions and games, and heard a challenging Bible talk each day. We were then able to connect the girls with a local Church Youth Pastor. We also led whole-school assemblies in Fort Hill Integrated Primary and Ballymacash Primary School.

Many schools have 'Induction Days' to help new pupils get to know one another, make new friends and feel at home in their new school. We supported Lisnagarvey High School, Laurelhill Community College and The Royal School Dungannon by running these fun activity days for them. The pupils were involved in a wide range of sports and games and seemed to really enjoy getting active and getting to know their peers.

Each week we also worked with coaches, sportspeople, missionaries, Churches and leaders from other Christian sports ministries from around the globe. These online sessions were for a range of purposes including coach education, one-on-one discipleship and training in sports outreach / evangelism. This

increased the skill and knowledge of coaches, helped Churches to better engage their local communities and improved the spiritual well-being of all involved.

In Kenya we trained around 100 coaches in our Elevate Coach Education Course. There are many Muslim coaches and some nominal Christians within this group who have repeatedly heard the Gospel. We will soon (Dec 2022) complete our second cohort of coaches with a Graduation and Altar call. Our key partnerships in Kenya are with two organisations – MYSA and Kenfoca – both have access to huge groups of coaches with whom we are now beginning to train and we have also started working with Kenyan Premier League clubs directly to train and educate their coaches. This also involves very obvious evangelism, either as a whole group, or on-on-one. We have chosen and are in the process of discipling and training 6 'multipliers' to deliver our courses across Kenya and, within 18 months, regionally, to help Churches engage with their communities and in turn, helping train and equip coaches at all levels.

God has also opened many doors in Zambia. First, we had 100 coaches attend our online classes – 7 of whom accepted Christ. Recently, we were able to deliver courses in-person with around 60 coaches – 10 of whom gave their lives to Jesus. We have a key strategic partner on the ground in Athletes in Action, who are already discipling the new converts. Some of these recent converts will be trained to become multipliers – encouraging others to adopt healthier lifestyles, improve their spiritual well-being and help equip and train coaches.

In Zimbabwe we recently trained all 10 of the FA's Coach Educators, ran a CAF C licence course with 25 coaches and delivered a coach education package for one of Harare's biggest clubs involving 150 players and 10 coaches. Again, we have a key partnership with a ministry called Harvesters in Sport – who are seeking to identify a small pool of Spirit-filled men who will become multipliers. This will compound a growing love of sport, healthier lifestyles, and the further development of coaches across the whole country.

Moldova has been and will continue to be a key country as we work strategically with our long-term partners there. We led coach education courses online, then in person, with clubs and coaches across the country and will become key training partners in a Sports Ministry Training Hub in partnership with Athletes in Action. We will be helping to better train coaches, to encourage people of all ages and abilities to lead a more active and healthier lifestyle, improving the spiritual well-being of the coaches and their players and training Churches to be more involved in Christian outreach in their local communities.

We also worked online, then in-person, with coaches, clubs and sports universities in Estonia and Poland helping to train their coaches, connecting them with our local ministry partner, Edge Sports, for long-term discipleship.

We were delighted to see two local coaches give their lives to God. One has since multiplied and led his first person to the Lord. We have met around 70 coaches for one-on-one evangelism, all of which helps to improve their spiritual well-being.

It was exciting to be able to run our summer clubs and missions again without any COVID-19 restrictions in place. We sent a small team to Athens, Greece, to partner with CosmoVision in leading sports and outreach activities with refugees and asylum seekers.

In June we led a concentrated week of sports activities and Bible talks in various Primary Schools across Lisburn including Ballymacash, Fort Hill Integrated, Brownlee, Killowen and Old Warren. That week we also ran Play Believe Live clubs in the evenings with Seymour Street Methodist Church and Ballymacash

Having reviewed these main achievements, it is clear to see how they positively impacted and were very beneficial to those involved. We supported Churches in getting more involved in their local communities, many children, young people and adults led more active lifestyles and began developing a love of sport, coaches were educated and better prepared to safely and effectively lead their coaching sessions and the spiritual well-being of all involved improved as they begin to realise both who God is, and who they are in Him.

#### **FUTURE PLANS**

With much of our community outreach over the last ten years being in partnership with schools and Churches, we now believe that God is calling us into some of the under-reached spaces in our local community. We plan to develop relationships and lead suitable sports activities with the disabled, the homeless, the unemployed, young offenders, at-risk adults, refugees, asylum seekers and cross-community groups. Once relationships have been established and activities begun, we will find opportunities to share the transformational power and Good News of Jesus and to connect those interested with local Churches.

We also plan on developing our range of outreach activities to include more programmes that focus on developing the physical, spiritual and emotional aspects of young people's lives - something that there's already a massive demand for.

We have been invited to lead online coach education classes with coaches in Malawi, Tanzania and Moldova. This will improve the standard of coaching, improve the spiritual well-being of the coaches as we spend time sharing the Gospel with them and will help participants lead a more active lifestyle for longer.

We will continue to plan for the opening of a Sports Ministry Training College (aiming for June 2024) and will partner with local Churches, Pastors and other sports ministries to move this forward.

  
Chair of the Board

## **FINANCIAL REVIEW**

### **End-of-Year Financial Statement**

The Trustees are content with the financial results for the year in reporting a deficit of £7,318 (2021: £15,552 surplus) which reflected the planned investment in new staff and activities. The charity continued to maintain a positive cash position. The total income for the year was £177,337 (2021: £111,229), an increase on the previous year due to Covid-19 restrictions being lifted allowing us to resume our full range of activities throughout the year. Operational costs for the year also increased to £184,655 (2021: £95,677), again due to Covid-19 restrictions being lifted.

No fund held by the charity is in deficit.

No funds are held as custodian on behalf of others.

### **Reserves Policy**

Considering the variable income and fixed commitments, the Trustees have established a reserves policy to allow the charity to be managed effectively and to ensure uninterrupted delivery of the charity's activities. A general reserve equating to six months of operational costs should be maintained. At 31 August 2022, the Unrestricted Reserves were £97,011 which represents 6.5 months of operational costs. Some of this reserve will likely be used to finance an increase in staff in the forthcoming year.

We are very grateful for the individual donors, anonymous financial gifts, Churches, Trusts and St. Anne's Cathedral Sitout who have generously supported our work throughout the year.

## **APPROVAL**

The Trustees' Annual Report was approved on 23 March 2023 and signed on behalf of the Board by:



Mr C McVittie  
Chair of the Board

**Salt Factory Sports**

Northern Ireland - Charity number 104876

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# Annual return

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**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

**Independent Examiner's Report to the Trustees of SALT FACTORY SPORTS**

I report on the financial statements of the company for the year ended 31 August 2022 which are set out on pages 11 to 18.

**Respective responsibilities of trustees and examiner**

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

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

**Basis of independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

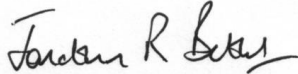
1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

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

**SALT FACTORY SPORTS**  
**(A company limited by guarantee)**

This report is made solely to the company's Trustees, as a body, in accordance with section 65(3)(a) of the Charities Act (Northern Ireland) 2008 and regulations made under section 66 of the Act. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept of assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.



**Mr Jonathan R Bethel FCA**  
**Miscampbell & Co.**

24 March 2023