Camlough Rovers Football Club

Northern Ireland · Charity number 106354

Details

Status	Received
Company number	629061
Registered	2017-04-03
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	15 Sliabh Girkin Heights Camlough Newry Bt35 7ft BT35 7FT
Phone	07775 502261

Activities

Purposes: The Charity's objects are to promote the benefit of the inhabitants of South Armagh and Newry & Mourne (the 'area of benefit') without distinction of gender, sexual orientation, age, race, enthicity, or political, religious or other opinion by associating with voluntary and community organisations, statutory agencies and inhabitants in a common effort:- (a)Promote community participation in healthy recreation by providing and assisting in the provisions of facilities for the playing of football and other sports capable of improving health.(b) Advance the physical education of young people and adults by coaching in, and providing facilities for the game of football and other sports and recreational activities so as to develop their physical, mental and spiritual capabilities. (c) Advance community development by providing facilities and amenities for, and promoting co-operation and joint activities between amateur sports and other community and voluntary organisations.

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

How the charity works: Sport/recreation,Youth development

Who the charity helps: Children (5-13 year olds),Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-02	£52,774	£40,275	£0	0

Trustees

Name	Role	Appointed
Mr Gerard O'callaghan		
Mr John (Jackie) Mooney		
Mr Paul Stephen Owens		
Mr Seamus Lennon		

Accounts

Camlough Rovers Football Club

(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 2 February 2025

	Notes	Unrestricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Total Funds 2024 £
Incoming Resources					
Voluntary Income	3.1	34,080	34,080	-	-
Charitable activities					
- Grants from governments and other co-funders	3.2	14,055	14,055	25,026	25,026
Other income	3.3	4,639	4,639	5,942	5,942
Total incoming resources		52,774	52,774	30,968	30,968
Resources Expended					
Charitable activities	4.1	40,275	40,275	22,663	22,663
Net incoming/outgoing resources before transfers		12,499	12,499	8,305	8,305
Gross transfers between funds		-	-	-	-
Net movement in funds for the financial year		12,499	12,499	8,305	8,305
Reconciliation of funds:					
Total funds beginning of the year	11	264,160	264,160	255,855	255,855
Total funds at the end of the year		276,659	276,659	264,160	264,160

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Camlough Rovers Football Club

(A company limited by guarantee, not having a share capital)
Company Number: NI629061

BALANCE SHEET

as at 2 February 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	7	**350,604**	336,804
Current Assets			
Cash at bank and in hand		**6,006**	705
Creditors: Amounts falling due within one year	8	**(54,639)**	(73,349)
Net Current Liabilities		**(48,633)**	(72,644)
Total Assets less Current Liabilities		**301,971**	264,160
Creditors			
Amounts falling due after more than one year	9	**(25,312)**	-
Total Net Assets		**276,659**	264,160
Funds			
General fund (unrestricted)		**276,659**	264,160
Total funds	11	**276,659**	264,160

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 2 February 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The directors confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Directors and authorised for issue on 24 October 2025 and signed on its behalf by

John Jackie Mooney

John (Jackie) Mooney
Director

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 2 February 2025

1. GENERAL INFORMATION

Camlough Rovers Football Club is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is Camlough Rovers F C Grounds, Newry Road, Camlough, Newry, Co. Down, BT35 6PE, Northern Ireland which is also the principal place of business of the company The financial statements have been presented in Pound (£) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the company for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Incoming Resources
Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Resources Expended
All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation
No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3. INCOME

3.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Donations & Sponsorship	**34,080**	**-**	**34,080**	-

3.2 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Grants from governments and other co-funders:				
Membership Fees	**11,559**	**-**	**11,559**	25,026
Council Grant	**2,496**	**-**	**2,496**	-
	14,055	**-**	**14,055**	25,026

3.3 OTHER INCOME

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Other income	**4,639**	**-**	**4,639**	5,942

4. EXPENDITURE

4.1 CHARITABLE ACTIVITIES

	Direct Costs	Other Costs	Support Costs	2025	2024
	£	£	£	£	£
Light & heat	**-**	**-**	**2,652**	**2,652**	7,752
Rent, rates & insurance	**-**	**-**	**272**	**272**	426
Repairs & maintenance	**-**	**-**	**5,584**	**5,584**	96
Bank charges	**-**	**2,193**	**-**	**2,193**	1,644
Players kit	**7,294**	**-**	**-**	**7,294**	2,108
Referees' fees	**5,790**	**-**	**-**	**5,790**	530
League fees	**10,308**	**-**	**-**	**10,308**	4,504
Governance Costs (Note 4.2)	**-**	**-**	**6,182**	**6,182**	5,603
	23,392	**2,193**	**14,690**	**40,275**	22,663

4.2 GOVERNANCE COSTS

	Direct Costs	Other Costs	Support Costs	2025	2024
	£	£	£	£	£
General Office	**-**	**-**	**1,669**	**1,669**	1,462
Insurance	**-**	**-**	**3,493**	**3,493**	3,286
Accountancy	**-**	**-**	**780**	**780**	855
Professional Fees	**-**	**-**	**240**	**240**	-
	-	**-**	**6,182**	**6,182**	5,603

4.3 SUPPORT COSTS

	Charitable Activities £	Governance Costs £	2025 £	2024 £
Insurance	-	3,493	3,493	3,286
Bank interest	-	-	-	1,514
Light & Heat	2,652	-	2,652	7,752
General Office	-	1,669	1,669	1,462
Accountancy	-	780	780	855
Repairs & maintenance	5,584	-	5,584	96
Rates & Water Charges	272	-	272	426
Consultancy	-	240	240	-
	8,508	6,182	14,690	15,391

5. ANALYSIS OF SUPPORT COSTS

	Basis of Apportionment	2025 £	2024 £
Insurance		3,493	3,286
Bank interest		-	1,514
Light & Heat		2,652	7,752
General Office	Governance	1,669	1,462
Accountancy	Governance	780	855
Repairs & maintenance		5,584	96
Rates & Water Charges		272	426
Consultancy	Governance	240	-
		14,690	15,391

6. INTEREST PAYABLE AND SIMILAR CHARGES

	2025 £	2024 £
On bank loans and overdrafts	1,947	1,514

7. TANGIBLE FIXED ASSETS

	Land and buildings freehold £	Total £
Cost		
At 3 February 2024	336,804	336,804
Additions	13,800	13,800
At 2 February 2025	350,604	350,604
Net book value		
At 2 February 2025	350,604	350,604
At 2 February 2024	336,804	336,804

8. CREDITORS

Amounts falling due within one year	2025 £	2024 £
Community Finance Ireland Loan	4,709	18,544
Directors' current accounts	17,400	22,200
Accruals and deferred income	32,530	32,605
	54,639	73,349

Camlough Rovers Football Club
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 2 February 2025

9. CREDITORS

Amounts falling due after more than one year	**2025**	2024
	£	£
Community Finance Ireland Loan	**25,312**	-

Repayable in one year or less, or on demand (Note 8)	**4,709**	18,544
Repayable between two and five years	**25,312**	-
	30,021	18,544

10. RESERVES

	2025	2024
	£	£
At the beginning of the year	**264,160**	255,855
Surplus for the financial year	**12,499**	8,305
At the end of the year	**276,659**	264,160

11. FUNDS

11.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	**Total Funds**
	£	£
At 3 February 2023	255,855	255,855
Movement during the financial year	8,305	8,305
At 2 February 2024	264,160	264,160
Movement during the financial year	12,499	12,499
At 2 February 2025	**276,659**	**276,659**

11.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 3 February 2024	**Income**	**Expenditure**	**Transfers between funds**	**Balance 2 February 2025**
	£	**£**	**£**	**£**	**£**
Unrestricted funds					
Camlough Rovers Football Club	264,160	52,774	40,275	-	276,659
Total funds	**264,160**	**52,774**	**40,275**	**-**	**276,659**

11.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	**Current assets**	**Current liabilities**	**Long-term liabilities**	**Total**
	£	**£**	**£**	**£**	**£**
Unrestricted general funds	350,604	6,006	**(54,639)**	**(25,312)**	276,659
	350,604	**6,006**	**(54,639)**	**(25,312)**	**276,659**

12. STATUS

The company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

13. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

Accounts

Camlough Rovers Football Club
(A company limited by guarantee, not having a share capital)
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
for the financial year ended 2 February 2024

	Notes	Unrestricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Total Funds 2023 £
Incoming Resources					
Charitable activities					
- Grants from governments and other co-funders	3.1	25,026	25,026	27,742	27,742
Other income	3.2	5,942	5,942	2,290	2,290
Total incoming resources		**30,968**	**30,968**	30,032	30,032
Resources Expended					
Charitable activities	4.1	22,567	22,567	22,838	22,838
Activities for generating funds	4.2	96	96	600	600
Total Resources Expended		**22,663**	**22,663**	23,438	23,438
Net incoming/outgoing resources before transfers		**8,305**	**8,305**	6,594	6,594
Gross transfers between funds		-	-	-	-
Net movement in funds for the financial year		**8,305**	**8,305**	6,594	6,594
Reconciliation of funds:					
Total funds beginning of the year	10	255,855	255,855	249,261	249,261
Total funds at the end of the year		**264,160**	**264,160**	255,855	255,855

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Camlough Rovers Football Club

(A company limited by guarantee, not having a share capital)
Company Number: NI629061

BALANCE SHEET

as at 2 February 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	7	**336,804**	285,000
Current Assets			
Cash at bank and in hand		**705**	460
Creditors: Amounts falling due within one year	8	**(73,349)**	(29,605)
Net Current Liabilities		**(72,644)**	(29,145)
Total Assets less Current Liabilities		**264,160**	255,855
Funds			
General fund (unrestricted)		**264,160**	255,855
Total funds	10	**264,160**	255,855

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 2 February 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The directors confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Directors and authorised for issue on 25 October 2024 and signed on its behalf by

John Jackie Mooney

John (Jackie) Mooney
Director

1. GENERAL INFORMATION

Camlough Rovers Football Club is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is Camlough Rovers F C Grounds, Newry Road, Camlough, Newry, Co. Down, BT35 6PE, Northern Ireland which is also the principal place of business of the company The financial statements have been presented in Pound (£) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the company for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Incoming Resources
Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Resources Expended
All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation
No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Camlough Rovers Football Club
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 2 February 2024

3. INCOME
3.1 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Grants from governments and other co-funders:				
Membership Fees	**25,026**	**-**	**25,026**	27,742

3.2 OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Other income	**5,942**	**-**	**5,942**	2,290

4. EXPENDITURE
4.1 CHARITABLE ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Rent, rates & insurance	**426**	**-**	**-**	**426**	207
Bank charges	**-**	**130**	**1,514**	**1,644**	527
IFA	**-**	**-**	**-**	**-**	190
Players kit	**2,108**	**-**	**-**	**2,108**	1,220
Referees' fees	**530**	**-**	**-**	**530**	1,418
League fees	**4,504**	**-**	**-**	**4,504**	4,638
Prizes & awards	**-**	**-**	**-**	**-**	464
Governance Costs (Note 4.3)	**-**	**-**	**13,355**	**13,355**	14,174
	7,568	**130**	**14,869**	**22,567**	22,838

4.2 OTHER TRADING ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Repairs & maintenance	**-**	**96**	**-**	**96**	600

4.3 GOVERNANCE COSTS

	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
General Office	**-**	**-**	**1,462**	**1,462**	587
Light & heat	**-**	**-**	**7,752**	**7,752**	9,550
Insurance	**-**	**-**	**3,286**	**3,286**	3,132
Accountancy	**-**	**-**	**855**	**855**	905
	-	**-**	**13,355**	**13,355**	14,174

4.4 SUPPORT COSTS

	Charitable Activities £	Governance Costs £	2024 £	2023 £
Bank interest	**1,514**	**-**	**1,514**	72
General Office	**-**	**12,500**	**12,500**	10,137
Accountancy	**-**	**855**	**855**	905
	1,514	**13,355**	**14,869**	11,114

Camlough Rovers Football Club
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 2 February 2024

5. ANALYSIS OF SUPPORT COSTS

	Basis of Apportionment	2024 £	2023 £
Bank interest		**1,514**	72
General Office	Governance	**12,500**	10,137
Accountancy	Governance	**855**	905
		14,869	11,114

6. INTEREST PAYABLE AND SIMILAR CHARGES

	2024 £	2023 £
On bank loans and overdrafts	**1,514**	72

7. TANGIBLE FIXED ASSETS

	Land and buildings freehold £	Total £
Cost		
At 3 February 2023	285,000	285,000
Additions	51,804	51,804
At 2 February 2024	336,804	336,804
Net book value		
At 2 February 2024	**336,804**	**336,804**
At 2 February 2023	285,000	285,000

8. CREDITORS
Amounts falling due within one year

	2024 £	2023 £
Bank Loans	**18,544**	-
Directors' current accounts	**22,200**	27,000
Accruals and deferred income	**32,605**	2,605
	73,349	29,605

9. RESERVES

	2024 £	2023 £
At the beginning of the year	**255,855**	249,261
Surplus for the financial year	**8,305**	6,594
At the end of the year	**264,160**	255,855

Camlough Rovers Football Club
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 2 February 2024

10. FUNDS
10.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Total Funds £
At 3 February 2022	249,261	249,261
Movement during the financial year	6,594	6,594
At 2 February 2023	255,855	255,855
Movement during the financial year	8,305	8,305
At 2 February 2024	**264,160**	**264,160**

10.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 3 February 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 2 February 2024 £
Unrestricted funds					
Camlough Rovers Football Club	255,855	30,968	22,663	-	264,160
Total funds	**255,855**	**30,968**	**22,663**	**-**	**264,160**

10.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Unrestricted general funds	336,804	705	**(73,349)**	264,160
	336,804	**705**	**(73,349)**	**264,160**

11. STATUS

The company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

12. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

Camlough Rovers Football Club

Northern Ireland - Charity number 106354

Annual report

DIRECTORS' ANNUAL REPORT

for the financial year ended 2 February 2024

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 2 February 2024.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the directors of Camlough Rovers Football Club present a summary of its purpose, governance, activities, achievements and finances for the financial financial year 2 February 2024.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Review of Activities, Achievements and Performance
Camlough Rovers Football Club has been in existence from 1980 and has been wholly an amateur football club, until early 2015 when it was decided by the trustees to change the entity to that of a Guarantee Company with Charitable Status. Therefore, the club is a going concern and a new business plan is not required as the aims and objects of the company and the day to day running of the club are the same as they were prior to Charitable Status. By the smooth running of the football club we organise and operate various club teams from young children to youths. With the involvement of qualified voluntary coaches, who are also members of the club, we encourage young people and youth of the area to join and participate. By the provision of a 3G pitch (playing surface) already in place together with the existing full size football field, club house and pavilion, we seek to improved health, reduced levels of stress and anxiety, enhance friendships and bonding.

Our Charity is conscious of the need to safeguard and protect the public beneficiaries of our purpose. Our coaches hold IFA Coaching Qualifications. Volunteers are trained in the use of a defibrillator and trained in first aid. The Charity has a qualified Child Protection Officer and a child protection policy is in place.

Financial Review
The financial statements are presented in the standard format required by the Companies Act 2006 and the Charities SORP. The Statement of Financial Activities (SOFA) shows the gross income from all sources.

Financial Results
At the end of the financial year the company has assets of £337,509 (2023 - £285,460) and liabilities of £73,349 (2023 - £29,605). The net assets of the company have increased by £8,305.

Directors
The directors who served throughout the financial year, except as noted, were as follows:

John (Jackie) Mooney
Paul Owens
Gerard O'Callaghan
Seamus Lennon

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the financial year was:

John (Jackie) Mooney

Compliance with Sector-Wide Legislation and Standards
The company engages pro-actively with legislation, standards and codes which are developed for the sector. Camlough Rovers Football Club subscribes to and is compliant with the following:
- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Directors on 25 October 2024 and signed on its behalf by:

John Jackie Mooney

John (Jackie) Mooney
Director

Camlough Rovers Football Club

Northern Ireland - Charity number 106354

Annual return

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF DIRECTORS OF CAMLOUGH ROVERS FOOTBALL CLUB

I have examined the financial statements of the company for the financial year ended 2 February 2024, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Directors that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for my work, or for this report.

Respective responsibilities of directors and examiner
The company's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The company's directors consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is my responsibility to:
- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by 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 company financial statements 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. An examination includes a review of the accounting records kept by the company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement
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.

Daly Park & Company Ltd

DALY PARK & COMPANY LTD
Chartered Accountants
6 Trevor Hill
Newry
Co. Down
BT34 1DN
Northern Ireland

Date: 25 October 2024

Accounts

Camlough Rovers Football Club

(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 2 February 2023

	Notes	Unrestricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Total Funds 2022 £
Incoming Resources					
Charitable activities					
- Grants from governments and other co-funders	3.1	27,742	27,742	16,718	16,718
Investments	3.2	-	-	8,002	8,002
Other income	3.3	2,290	2,290	25,581	25,581
Total incoming resources		30,032	30,032	50,301	50,301
Resources Expended					
Charitable activities	4.1	22,838	22,838	18,425	18,425
Activities for generating funds	4.2	600	600	19,065	19,065
Total Resources Expended		23,438	23,438	37,490	37,490
Net incoming/outgoing resources before transfers		6,594	6,594	12,811	12,811
Gross transfers between funds		-	-	-	-
Net movement in funds for the financial year		6,594	6,594	12,811	12,811
Reconciliation of funds:					
Total funds beginning of the year	12	249,261	249,261	236,450	236,450
Total funds at the end of the year		255,855	255,855	249,261	249,261

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Camlough Rovers Football Club

(A company limited by guarantee, not having a share capital)
Company Number: NI629061

BALANCE SHEET

as at 2 February 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible assets	9	**285,000**	285,000
Current Assets			
Cash at bank and in hand		**460**	2,866
Creditors: Amounts falling due within one year	10	**(29,605)**	(38,605)
Net Current Liabilities		**(29,145)**	(35,739)
Total Assets less Current Liabilities		**255,855**	249,261
Funds			
General fund (unrestricted)		**255,855**	249,261
Total funds	12	**255,855**	249,261

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 2 February 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The directors confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Directors and authorised for issue on 31st OCTOBER 2023 **and signed on its behalf by**

John Jackie Mooney

John (Jackie) Mooney
Director

1. GENERAL INFORMATION

Camlough Rovers Football Club is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is Camlough Rovers F C Grounds, Newry Road, Camlough, Newry, Co. Down, BT35 6PE, Northern Ireland which is also the principal place of business of the company The financial statements have been presented in Pound (£) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the company for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Incoming Resources
Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Resources Expended
All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold -

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation
No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3. INCOME

3.1 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Grants from governments and other co-funders:				
Membership Fees	27,742	-	27,742	16,718

3.2 INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Insurance Claim	-	-	-	8,002

3.3 OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Other income	2,290	-	2,290	25,581

4. EXPENDITURE

4.1 CHARITABLE ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £
IFA	190	-	-	190	-
League fees	4,638	-	-	4,638	2,143
Rent, rates & insurance	-	207	-	207	-
Bank charges	-	455	72	527	-
Referees' fees	1,418	-	-	1,418	257
Prizes & awards	464	-	-	464	-
Players kit	1,220	-	-	1,220	4,264
Governance Costs (Note 4.3)	-	3,132	11,042	14,174	11,761
	7,930	3,794	11,114	22,838	18,425

4.2 OTHER TRADING ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £
Repairs & maintenance	-	600	-	600	19,065

4.3 GOVERNANCE COSTS

	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £
General Office	-	-	587	587	783
Insurance	-	3,132	-	3,132	3,226
Accountancy	-	-	905	905	1,390
Light & heat	-	-	9,550	9,550	5,799
Bank charges	-	-	-	-	563
	-	3,132	11,042	14,174	11,761

4.4 SUPPORT COSTS

	Charitable Activities £	Governance Costs £	2023 £	2022 £
Bank interest	72	-	72	400
General Office	-	10,137	10,137	6,582
Accountancy	-	905	905	1,390
	72	11,042	11,114	8,372

5. ANALYSIS OF SUPPORT COSTS

	Basis of Apportionment	2023 £	2022 £
Bank interest		72	400
General Office	Governance	10,137	6,582
Accountancy	Governance	905	1,390
		11,114	8,372

6. NET INCOMING RESOURCES

	2023 £	2022 £
Net Incoming Resources are stated after charging/(crediting):		
Grants receivable received	-	(1,336)

7. INVESTMENT AND OTHER INCOME

	2023 £	2022 £
Revenue grants received	-	1,336
Sundry income	-	11,202
	-	12,538

8. INTEREST PAYABLE AND SIMILAR CHARGES

	2023 £	2022 £
On bank loans and overdrafts	72	400

9. TANGIBLE FIXED ASSETS

	Land and buildings freehold £	Total £
Cost		
At 2 February 2023	285,000	285,000
Net book value		
At 2 February 2023	**285,000**	**285,000**
At 2 February 2022	285,000	285,000

10. CREDITORS

Amounts falling due within one year	**2023 £**	2022 £
Bank Loans	**-**	5,055
Directors' current accounts	**27,000**	31,800
Accruals and deferred income	**2,605**	1,750
	29,605	38,605

11. RESERVES

	2023 £	2022 £
At the beginning of the year	**249,261**	236,450
Surplus for the financial year	**6,594**	12,811
At the end of the year	**255,855**	249,261

12. FUNDS

12.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	**Total Funds £**
At 3 February 2021	236,450	236,450
Movement during the financial year	12,811	12,811
At 2 February 2022	249,261	249,261
Movement during the financial year	6,594	6,594
At 2 February 2023	**255,855**	**255,855**

12.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 3 February 2022 £	**Income £**	**Expenditure £**	**Transfers between funds £**	**Balance 2 February 2023 £**
Unrestricted funds					
Camlough Rovers Football Club	249,261	30,032	23,438	-	255,855
Total funds	**249,261**	**30,032**	**23,438**	**-**	**255,855**

12.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	**Current assets £**	**Current liabilities £**	**Total £**
Unrestricted general funds	285,000	460	**(29,605)**	255,855
	285,000	**460**	**(29,605)**	**255,855**

continued

13. STATUS

The company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

14. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

Camlough Rovers Football Club

Northern Ireland - Charity number 106354

Annual report

Camlough Rovers Football Club
(A company limited by guarantee, not having a share capital)
DIRECTORS' ANNUAL REPORT
for the financial year ended 2 February 2023

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 2 February 2023.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the directors of Camlough Rovers Football Club present a summary of its purpose, governance, activities, achievements and finances for the financial financial year 2 February 2023.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Review of Activities, Achievements and Performance
Camlough Rovers Football Club has been in existence from 1980 and has been wholly an amateur football club, until early 2015 when it was decided by the trustees to change the entity to that of a Guarantee Company with Charitable Status. Therefore, the club is a going concern and a new business plan is not required as the aims and objects of the company and the day to day running of the club are the same as they were prior to Charitable Status. By the smooth running of the football club we organise and operate various club teams from young children to youths. With the involvement of qualified voluntary coaches, who are also members of the club, we encourage young people and youth of the area to join and participate. By the provision of a 3G pitch (playing surface) already in place together with the existing full size football field, club house and pavilion, we seek to improved health, reduced levels of stress and anxiety, enhance friendships and bonding.

Our Charity is conscious of the need to safeguard and protect the public beneficiaries of our purpose. Our coaches hold IFA Coaching Qualifications. Volunteers are trained in the use of a defibrillator and trained in first aid. The Charity has a qualified Child Protection Officer and a child protection policy is in place.

Financial Review
The financial statements are presented in the standard format required by the Companies Act 2006 and the Charities SORP. The Statement of Financial Activities (SOFA) shows the gross income from all sources.

Financial Results
At the end of the financial year the company has assets of £285,460 (2022 - £287,866) and liabilities of £29,605 (2022 - £38,605). The net assets of the company have increased by £6,594.

Directors
The directors who served throughout the financial year, except as noted, were as follows:

John (Jackie) Mooney
Paul Owens
Gerard O'Callaghan
Seamus Lennon

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the financial year was:

John (Jackie) Mooney

Compliance with Sector-Wide Legislation and Standards
The company engages pro-actively with legislation, standards and codes which are developed for the sector. Camlough Rovers Football Club subscribes to and is compliant with the following:
- The Companies Act 2006
- The Charities SORP (FRS 102)

Camlough Rovers Football Club
(A company limited by guarantee, not having a share capital)
DIRECTORS' ANNUAL REPORT
for the financial year ended 2 February 2023

Approved by the Board of Directors on 31st October 2023 **and signed on its behalf by:**

John Jackie Mooney

John (Jackie) Mooney
Director

Camlough Rovers Football Club

Northern Ireland - Charity number 106354

Annual return

Camlough Rovers Football Club
(A company limited by guarantee, not having a share capital)
INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF DIRECTORS OF CAMLOUGH ROVERS FOOTBALL CLUB

I have examined the financial statements of the company for the financial year ended 2 February 2023, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Directors that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for my work, or for this report.

Respective responsibilities of directors and examiner
The company's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The company's directors consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is my responsibility to:
- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by 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 company financial statements 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. An examination includes a review of the accounting records kept by the company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement
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.

Daly Parka Company Ltd

DALY PARK & COMPANY LTD
Chartered Accountants
6 Trevor Hill
Newry
Co. Down
BT34 1DN
Northern Ireland

Date: 31st october 2023