

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2023
for
Loughgall Youth Football Club

WHR Accountants Ltd
Chartered Certified Accountants
Statutory Auditors
56 English Street
Armagh
Co. Armagh
BT61 7LG

Loughgall Youth Football Club

Contents of the Financial Statements
for the Year Ended 31 May 2023

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 8
Detailed Statement of Financial Activities	9

Loughgall Youth Football Club

Report of the Trustees for the Year Ended 31 May 2023

The trustees present their report with the financial statements of the charity for the year ended 31 May 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the club shall be: (a) To provide a safe environment for members to participate in soccer (b) To promote youth soccer: i. by encouraging participation in these activities ii. by providing members with suitable competition iii. by assisting members to improve their personal soccer standards iv. by organising competition locally and nationally v. by providing equal opportunities for successful participation by all sections of the community vi. to encourage and promote an active child protection policy

Public benefit

The benefits which flow from the purposes (a) "To provide a safe environment for members to participate in soccer" and (b) "to promote youth soccer" are:-

- promoting participation in amateur sport activities, specifically, football.
- We provide the opportunity for children to receive football coaching from trained coaches.
- We offer the opportunity for supervised physical exercise leading to improved physical health and physical fitness.
- We provide children with an outlet for developing their football skills which may lead to lifelong personal benefits around health and wellness.
- The availability of this coaching provides an outlet for children to focus their energy, develop their interests in physical exercise and reduce or eliminate the opportunity to become involved in anti-social activities.

The direct benefits which flow from these purposes includes improvement in physical and emotional health and well-being because of participation in football and other recreational football. This includes raised esteem and confidence, improved aerobic capacity and development of physical skills. These benefits can be demonstrated as follows:-

1. Parental, carer and participant feedback through focus groups, surveys, questionnaires and consultation events.
2. monitor growth in membership and retention of members
3. a record is kept of all children attending the coaching sessions.
4. a record is kept of all football teams and the members of the team who participate in the categorised (by age) amateur leagues.
5. Records are maintained of those players who progress through the various teams with a small minority eventually playing in the Northern Ireland Football League, and occasionally a player becoming a semi-professional or professional player in Ireland or elsewhere.
6. Annual report to review outcomes and outputs relating to club activity

Physical training and being involved in a contact sport (football) can occasionally result in injury, however the benefits outweigh any risk involved. The charities beneficiaries are children and young people (between the ages of 6 and 19) who are provided with physical exercise, structured training and competitive team sport at an amateur level also encouraging interest and support from parents and carers. The private benefit that arises would be to the coaches who receive payment and to those who are paid for the hire of their facilities and football grounds. These payments are incidental and necessary to the achievement of the purposes and are outweighed by the benefits to the beneficiaries. The trustees receive no private benefit.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Loughgall Youth Football Club is a voluntary driven sports organisation facilitating activity specifically football in the rural area of Loughgall in County Armagh. The focus of the club is to provide young people from diverse backgrounds both girls and boys with the opportunity to participate in amateur sport and physical activity. The club provide adequate facilities and the opportunity to enjoy healthier lifestyles and wellbeing. Club has more than 300 playing members within more than 15 youth teams and a Girls academy. Loughgall Youth Football Club aim to stimulate positive rural community action to provide opportunities to tackle social exclusion and sporting opportunity. Loughgall Youth is a club which endeavours to promote player development in all its young people. Loughgall Youth Football Club is an Irish FA recognised and approved Games Development Centre and we have more than 50 volunteers who are the lifeblood of our club.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
108651

Principal address

Lakeview Park
Ballygasey Road
Loughgall
Co. Armagh
BT61 8HU

Loughgall Youth Football Club

Report of the Trustees
for the Year Ended 31 May 2023

Trustees

J Johnston
B J McKinney (resigned 31.8.22)
D Greene
D Calvin
E Smyth
S K McDowell
M J Douglas (resigned 31.8.22)
N Robinson (resigned 31.8.22)
R L May
R Young
S Rice (resigned 31.8.22)
T Gillis

Independent Examiner

WHR Accountants Ltd
Chartered Certified Accountants
Statutory Auditors
56 English Street
Armagh
Co. Armagh
BT61 7LG

Bankers

Danske Bank
Business Banking
PO Box 183
Donegall Square West
Belfast
BT1 6JS

Approved by order of the board of trustees on 28 March 2024 and signed on its behalf by:



J Johnston - Trustee

Independent Examiner's Report to the Trustees of
Loughgall Youth Football Club

I report to the trustees on my examination of the accounts of Loughgall Youth Football Club for the year period 31 May 2023.

Respective responsibilities of trustees and examiner:

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of 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:

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

Independent examiner's statement

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


Jarles Robinson FCCA

WHR Accountants Ltd
Chartered Certified Accountants
Statutory Auditors
56 English Street
Armagh
Co. Armagh
BT61 7LG

28 March 2024

Loughgall Youth Football Club

Statement of Financial Activities
for the Year Ended 31 May 2023

		Year Ended 31.5.23 Unrestricted fund £	Period 22.2.22 to 31.5.22 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Charitable activities			
Armagh Banbridge Craigavon DC Grant		-	1,960
Co-Operation Ireland Grant		-	4,888
GENERAL		2,866	-
Sport NI Grant		-	19,075
Other trading activities	2	168,273	35,370
Total		<u>171,139</u>	<u>61,293</u>
EXPENDITURE ON			
Charitable activities			
GENERAL		195,165	38,606
NET INCOME/(EXPENDITURE)		(24,026)	22,687
RECONCILIATION OF FUNDS			
Total funds brought forward		44,923	22,236
TOTAL FUNDS CARRIED FORWARD		<u>20,897</u>	<u>44,923</u>

Loughgall Youth Football Club

Balance Sheet
31 May 2023

	Notes	31.5.23 Unrestricted fund £	31.5.22 Total funds £
CURRENT ASSETS			
Cash at bank		20,897	44,923
NET CURRENT ASSETS		<u>20,897</u>	<u>44,923</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		20,897	44,923
NET ASSETS		<u>20,897</u>	<u>44,923</u>
FUNDS	5		
Unrestricted funds		20,897	44,923
TOTAL FUNDS		<u>20,897</u>	<u>44,923</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 March 2024 and were signed on its behalf by:



J Johnston - Trustee



E Smyth - Trustee

Notes to the Financial Statements
for the Year Ended 31 May 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities on a receipts basis.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an payments basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	Year Ended	Period
	31.5.23	22.2.22
	£	to
		31.5.22
	£	£
Fundraising events	61,014	11,107
Tournament fee	2,330	1,580
Sponsorships	2,000	4,000
Subscriptions	61,465	18,683
Training gear/kits	41,064	-
Donations	400	-
	<u>168,273</u>	<u>35,370</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2023 nor for the period ended 31 May 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2023 nor for the period ended 31 May 2022.

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Armagh Banbridge Craigavon DC Grant	1,960
Co-Operation Ireland Grant	4,888
Sport NI Grant	19,075
Other trading activities	35,370
Total	61,293
EXPENDITURE ON	
Charitable activities	
GENERAL	38,606
NET INCOME	22,687
RECONCILIATION OF FUNDS	
Total funds brought forward	22,236
TOTAL FUNDS CARRIED FORWARD	44,923

5. MOVEMENT IN FUNDS

	At 1.6.22 £	Net movement in funds £	At 31.5.23 £
Unrestricted funds			
General fund	44,923	(24,026)	20,897
TOTAL FUNDS	44,923	(24,026)	20,897

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	171,139	(195,165)	(24,026)
TOTAL FUNDS	171,139	(195,165)	(24,026)

Notes to the Financial Statements - continued
for the Year Ended 31 May 2023

5. **MOVEMENT IN FUNDS - continued**

Comparatives for movement in funds

	At 22.2.22 £	Net movement in funds £	At 31.5.22 £
Unrestricted funds			
General fund	22,236	22,687	44,923
TOTAL FUNDS	<u>22,236</u>	<u>22,687</u>	<u>44,923</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,293	(38,606)	22,687
TOTAL FUNDS	<u>61,293</u>	<u>(38,606)</u>	<u>22,687</u>

6. **RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2023.

Loughgall Youth Football Club

Detailed Statement of Financial Activities
for the Year Ended 31 May 2023

	Year Ended 31.5.23 £	Period 22.2.22 to 31.5.22 £
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	61,014	11,107
Tournament fee	2,330	1,580
Sponsorships	2,000	4,000
Subscriptions	61,465	18,683
Training gear/kits	41,064	-
Donations	400	-
	<hr/> 168,273	<hr/> 35,370
Charitable activities		
Grants	2,866	25,923
Total incoming resources	<hr/> 171,139	<hr/> 61,293
EXPENDITURE		
Charitable activities		
League fees	9,938	1,987
IFA Grassroots	3,288	1,280
Goalkeeper training	100	120
Pitch hire	33,327	10,252
Club trips,tournaments & comps	50,832	13,582
Kits	70,294	491
Referees	7,102	2,490
Development fees	11,165	2,780
Physio and S&C	738	190
IFA Coach Education	712	1,215
Training equipment	4,550	1,856
Gifts	400	150
Team building u11-u17	172	90
Club dinner	-	1,479
Refunds	150	-
Academy party/Christmas	50	-
Fundraising purchases	1,699	-
Membership cards	480	-
	<hr/> 194,997	<hr/> 37,962
Support costs		
Finance		
Bank charges	168	44
Governance costs		
Consultancy	-	600
Total resources expended	<hr/> 195,165	<hr/> 38,606
Net (expenditure)/income	<hr/> (24,026)	<hr/> 22,687

This page does not form part of the statutory financial statements