

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2024
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

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for the Year Ended 31 May 2024

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Loughgall Youth Football Club

Report of the Trustees for the Year Ended 31 May 2024

The trustees present their report with the financial statements of the charity for the year ended 31 May 2024. 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 2024

Trustees

J Johnston

D Greene

D Calvin

E Smyth

S K McDowell (resigned 30.6.24)

R L May

R Young

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 31 March 2025 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 2024.

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.


James Robinson FCCA

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

31 March 2025

Loughgall Youth Football Club

Statement of Financial Activities
for the Year Ended 31 May 2024

	Notes	31.5.24 Unrestricted fund £	31.5.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
GENERAL		-	2,866
Other trading activities	2	158,593	168,273
Total		<u>158,593</u>	<u>171,139</u>
 EXPENDITURE ON			
Charitable activities			
GENERAL		165,871	195,165
 NET INCOME/(EXPENDITURE)		 (7,278)	 (24,026)
 RECONCILIATION OF FUNDS			
Total funds brought forward		20,897	44,923
 TOTAL FUNDS CARRIED FORWARD		 <u><u>13,619</u></u>	 <u><u>20,897</u></u>

The notes form part of these financial statements

Loughgall Youth Football Club

Balance Sheet

31 May 2024

	Notes	31.5.24 Unrestricted fund £	31.5.23 Total funds £
CURRENT ASSETS			
Cash at bank		13,619	20,897
		<hr/>	<hr/>
NET CURRENT ASSETS		13,619	20,897
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		13,619	20,897
		<hr/>	<hr/>
NET ASSETS		13,619	20,897
		<hr/>	<hr/>
FUNDS	5		
Unrestricted funds		13,619	20,897
		<hr/>	<hr/>
TOTAL FUNDS		13,619	20,897
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 March 2025 and were signed on its behalf by:

J Johnston - Trustee



E Smyth - Trustee

Notes to the Financial Statements
for the Year Ended 31 May 2024

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 a 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

	31.5.24	31.5.23
	£	£
Fundraising events	36,816	61,014
Tournament fee	2,285	2,330
Sponsorships	4,900	2,000
Subscriptions	95,301	61,465
Training gear/kits	8,901	41,064
Donations	-	400
Trip Income	10,390	-
	<u>158,593</u>	<u>168,273</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2024 nor for the year ended 31 May 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2024 nor for the year ended 31 May 2023.

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
GENERAL	2,866
Other trading activities	168,273
Total	171,139
EXPENDITURE ON	
Charitable activities	
GENERAL	195,165
NET INCOME/(EXPENDITURE)	(24,026)
RECONCILIATION OF FUNDS	
Total funds brought forward	44,923
TOTAL FUNDS CARRIED FORWARD	20,897

5. MOVEMENT IN FUNDS

	At 1.6.23 £	Net movement in funds £	At 31.5.24 £
Unrestricted funds			
General fund	20,897	(7,278)	13,619
TOTAL FUNDS	20,897	(7,278)	13,619

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	158,593	(165,871)	(7,278)
TOTAL FUNDS	158,593	(165,871)	(7,278)

Notes to the Financial Statements - continued
for the Year Ended 31 May 2024

5. MOVEMENT IN FUNDS - continued

Comparatives for 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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	44,923	(24,026)	20,897
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Comparative 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)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	171,139	(195,165)	(24,026)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.22 £	Net movement in funds £	At 31.5.24 £
Unrestricted funds			
General fund	44,923	(31,304)	13,619
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	44,923	(31,304)	13,619
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	329,732	(361,036)	(31,304)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	329,732	(361,036)	(31,304)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2024.

Loughgall Youth Football Club

Detailed Statement of Financial Activities
for the Year Ended 31 May 2024

	31.5.24 £	31.5.23 £
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	36,816	61,014
Tournament fee	2,285	2,330
Sponsorships	4,900	2,000
Subscriptions	95,301	61,465
Training gear/kits	8,901	41,064
Donations	-	400
Trip Income	10,390	-
	<hr/> 158,593	<hr/> 168,273
Charitable activities		
Grants	-	2,866
	<hr/> -	<hr/> 2,866
Total incoming resources	<hr/> 158,593	<hr/> 171,139
EXPENDITURE		
Charitable activities		
League fees	10,057	9,938
IFA Grassroots	3,984	3,288
Goalkeeper training	1,200	100
Pitch hire	41,694	33,327
Club trips,tournaments & comps	43,388	50,832
Kits	34,968	70,294
Referees	8,475	7,102
Development fees	7,930	11,165
Physio and S&C	340	738
IFA Coach Education	908	712
Training equipment	7,628	4,550
Gifts & Donations	3,272	400
Team building u11-u17	-	172
Refunds	-	150
Academy party/Christmas	183	50
Fundraising purchases	-	1,699
Membership cards	680	480
	<hr/> 164,707	<hr/> 194,997
Support costs		
Finance		
Bank charges	504	168
Governance costs		
Accountancy and legal fees	660	-
	<hr/> 660	<hr/> -
Total resources expended	<hr/> 165,871	<hr/> 195,165
Net expenditure	<hr/> <hr/> (7,278)	<hr/> <hr/> (24,026)

This page does not form part of the statutory financial statements