

Charity No: 108651

Loughgall Youth Football Club

**Trustee Report
and
Financial Statements
for the year ended 31 May 2025**

Loughgall Youth Football Club

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

I report on the accounts of the Charity for the year ended 31 May 2025.

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,
- to follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- to state whether particular matters have come to my attention.

Basis of independent examiner's report:

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

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

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

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

Independent examiner's statement

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

Christine Potts

Christine Potts FCCA

WHR Accountants Limited

Chartered Certified Accountants

56 English Street

Armagh

BT61 7LG

Date

31/3/2026

Loughgall Youth Football Club

Report of the Trustees for the Year Ended 31 May 2025

The trustees present their report with the financial statements of the charity for the year ended 31 May 2025. 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

Trustees

J Johnston
D Greene
D Calvin
E Smyth
R L May
R Young
T Gills

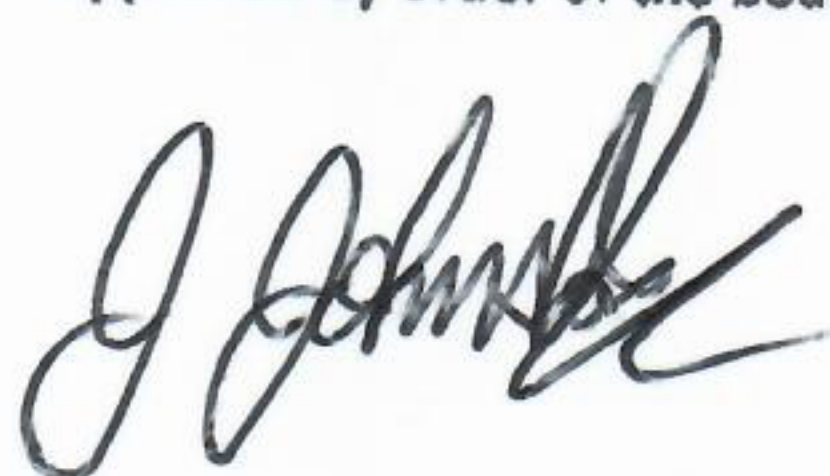
Independent Examiner

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 2026 and signed on its behalf by:



J Johnston – Trustee

Loughgall Youth Football Club

Statement of Financial Activity - Year Ended 31 May 2025

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Income from						
Other Trading Activities	3	152,084	-	-	152,084	158,592
Grants	2	-	-	-	-	-
Total Income		<u>152,084</u>	<u>-</u>	<u>-</u>	<u>152,084</u>	<u>158,592</u>
Expenditure on						
Charitable Activities		155,747	-	-	155,747	165,210
Accountancy Fees		264	-	-	264	660
Total Expenditure		<u>156,011</u>	<u>-</u>	<u>-</u>	<u>156,011</u>	<u>165,870</u>
Net Income / (deficit)		<u>(3,927)</u>	<u>-</u>	<u>-</u>	<u>(3,927)</u>	<u>(7,278)</u>
Transfers net		-	-	-	-	-
Net movement in funds		<u>(3,927)</u>	<u>-</u>	<u>-</u>	<u>(3,927)</u>	<u>(7,278)</u>
Funds brought forward 1 June 2024		<u>13,619</u>	<u>-</u>	<u>-</u>	<u>13,619</u>	<u>20,897</u>
Deduct non cash/bank related Endown Funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Funds carried forward 31 May 2025	4	<u>9,692</u>	<u>-</u>	<u>-</u>	<u>9,692</u>	<u>13,619</u>

Loughgall Youth Football Club

Balance Sheet - Year Ended 31 May 2025

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Current assets					
Cash at bank and in hand	11,692	-	-	11,692	13,619
Total current assets	11,692	-	-	11,692	13,619
Current liabilities					
Creditors due within one year	2,000	-	-	2,000	-
Total current liabilities	2,000	-	-	2,000	-
Net current assets	9,692	-	-	9,692	13,619
Total net assets	9,692	-	-	9,692	13,619
Funds of the charity					
Unrestricted funds	9,692	-	-	9,692	13,619
Restricted funds	-	-	-	-	-
Total charity funds	9,692	-	-	9,692	13,619

Approved by trustees on 31-03-26 and signed on its behalf by:


 Trustee: J Johnston
 Date: 31-03-26

Loughgall Youth Football Club

Notes to the Accounts - Year Ended 31 May 2025

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

The accounts are prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP 2019), FRS 102 and with the Charities Act 2011. The charity does not include a cashflow statement on the grounds that it is applying FRS 120 Section 1A.

INCOME

2. GRANTS

Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
-	-	-	-	-
-	-	-	-	-

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Fundraising Events	29,988	-	-	29,988	36,816
Tournament Fee	2,278	-	-	2,278	2,285
Sponsorships	4,118	-	-	4,118	4,900
Subscriptions	101,494	-	-	101,494	95,301
Training Gear/Kits	11,364	-	-	11,364	8,901
Trip Income	2,842	-	-	2,842	10,390
	152,084	-	-	152,084	158,593

4. FUND BALANCES

	Balance at start £	Income £	Costs £	Surplus/ (Deficit) £	Transfers net £	Balance at end £
Unrestricted Funds						
General	13,619	152,084	156,011	(3,927)	-	9,692
	13,619	152,084	156,011	(3,927)	-	9,692
Restricted Funds						
General	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	13,619	152,084	156,011	(3,927)	-	9,692

Loughgall Youth Football Club
Detailed Statement of Financial Activities
Year Ended 31 May 2025

Income and Endowments

Other Trading Activities

	31 May 2025	31 May 2024
Fundraising Events	29988	36815
Tournament Fee	2278	2285
Sponsorships	4118	4900
Subscriptions	101494	95301
Training Gear/Kits	11364	8901
Trip Income	2842	10390
	152084	158592

Expenditure

League Fees	12831	10056
IFA Grassroots	5825	3984
Goalkeeper Training	400	1200
Pitch Hire	39332	41694
Club Trips, Tournaments and Comps	33928	43388
Kits	32094	34968
Refrees	6811	8475
Development Fees	7365	7930
Physio and S&C	420	340
IFA Coach Education	1550	908
Training Equipment	8825	7628
Gifts and Donations	4730	3272
Academy/Christmas Party	80	183
Membership Cards	1082	680
Bank Charges	474	504
	155747	165210

Support Costs

Governance Costs

Accountancy and Legal Fees	264	660
	156011	165870

Net Expenditure

	-3927	-7278
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