Charity registration number 109125 (Northern Ireland)

THE SAM MCBRIDE TEMPLE MCC CHARITABLE TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

THE SAM MCBRIDE TEMPLE MCC CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr S J McBride Mr C J McBride Mr N Watt Mr M Elliott Mr A Moore Mr M Crothers	
Charity registration	Northern Ireland	109125
Independent examiner	William Rogan 4 Gortnee Court Portballintrae Co. Antrim Northern Ireland BT57 8DG	
Bankers	Danske Bank Donegall Square West Belfast Northern Ireland BT1 6JS	

THE SAM MCBRIDE TEMPLE MCC CHARITABLE TRUST

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THE SAM MCBRIDE TEMPLE MCC CHARITABLE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2025

The trustees present their annual report and financial statements for the year 31 May 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's Trust Deed, the Charities Act 2011 and "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

The trust is an unincorporated trust governed by Trust Deed dated 23 September 2023.

Aim of the Charity

The charity exists to provide financial and welfare support to people injured in amateur road racing (and their families), to assist related emergency and support charities, and to carry out any other exclusively charitable purposes permitted under Northern Ireland law, using its funds as the Trustees deem appropriate.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake.

Achievements and performance

Charity Golf Day

The Trust held a charity golf day at Dunmurry Golf Club on the 1 May 2025. The event was well attended with 12 fourballs competing and 17 sponsors supporting the event. Overall the day raised £5,897 after expenses and these funds formed part of a £6,500 donation made by the Charity to The Air Ambulance for Northern Ireland after the year end.

Monument Completion

Following guidance from Lisburn and Castlereagh City Council final survey's were completed to allow the Brian Reid Monument to Northern Ireland Road Racers who were injured or lost their lives in pursuit of the sport to be erected on Temple Roundabout.

Temple Roundabout Fund Raising

The charity received £2,500 in donations from local businesses in support of the Charity's objects and in return these companies where recognised on the roundabout for the year.

Public Benefit Statement

The Trustees are satisfied that the activities undertaken during the year have delivered clear and measurable public benefit in line with the Charity's purposes. Funds raised throughout the year directly support charities and services that provide assistance to members of the public who are injured while participating in amateur road racing, as well as their families. By directing financial support to organisations such as the Air Ambulance Northern Ireland, the Trust helps ensure that vital emergency response and welfare services remain available to those who need them most.

The completion of the Brian Reid Monument at Temple Roundabout provides a lasting public tribute to riders who have been injured or lost their lives in pursuit of the sport. This monument enhances the local environment, strengthens community identity, and contributes to wider public understanding of Northern Ireland's road racing heritage. Its presence fosters community spirit and offers a place of reflection for families, supporters and the general public.

The bi-annual Charity Golf Day further advances public benefit by creating an inclusive and enjoyable event through which participants can contribute to the Trust's charitable aims. The day encourages social connection, wellbeing and community engagement, while generating funds that directly support the Trust's beneficiaries.

Through these activities, the Trust continues to apply its resources for exclusively charitable purposes and to deliver meaningful benefit to individuals, families and the wider community across Northern Ireland.

Financial review
At the reporting date of 31 May 2025, the following is an overview of the trust's position.

The accounts documented an overall net surplus of £6,646 (2024 £1,732 deficit).

Net assets held by the trust at the year end were £7,115 (2024: £469). Of this the Danske Bank account had a closing balance of £6,418 (2024: £436).

Going Concern
Considering the above and current year activities the Trustees are satisfied that there are adequate funds in place to ensure that the trust can continue its activities and the financial statements for the period ended 31 May 2025 can be approved as a going concern.

It is the policy of the trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been reached during the year.

Structure, governance and management
The Trust was founded on the 15 November 2018 and began activities in January 2020. The Trust is governed by a Trust Deed last updated on the 23 September 2023. The Trust is register with the Charity Commission for Northern Ireland, registration number 109125. The Trust's address is Riverside, 142c Saintfield Road, Temple, Lisburn, BT27 6UH.

The trustees who served during the year and up to the date of signature of the financial statements were:
Mr S J McBride
Mr C J McBride
Mr N Watt
Mr M Elliott
Mr A Moore
Mr M Crothers

Recruitment and appointment of trustees
Trustees are appointed by the current Trustees and are recruited when an appointment becomes available. The Trust has no formal process for recruitment of trustees with applicants being sought from all possible areas.

The trustees' report was approved by the Board of Trustees.

Mr S J McBride
Trustee

14 September 2026

THE SAM MCBRIDE TEMPLE MCC CHARITABLE TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MAY 2025

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources of the trust for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE SAM MCBRIDE TEMPLE MCC CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE SAM MCBRIDE TEMPLE MCC CHARITABLE TRUST

I report on the financial statements of the trust for the year ended 31 May 2025, which are set out on pages 5 to 12.

Respective responsibilities of charity trustees and examiner

As the trust's trustees you are responsible for the preparation of the financial statements in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

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

Basis of independent examiner's report

I have examined your charity financial statements as required under section 65 of the Charities Act (Northern Ireland) 2008 and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements, 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 as required by 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 I 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.

William Rogan
4 Gortnee Court
Portballintrae
Co. Antrim
BT57 8DG
Northern Ireland
14 September 2026

THE SAM MCBRIDE TEMPLE MCC CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MAY 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:					
Donations and legacies	**3**	38	-	-	-
Other trading activities	**4**	8,455	-	-	-
Other income	**5**	2,500	-	-	-
Total income		10,993	-	-	-
Expenditure on:					
Raising funds	**6**	2,558	-	-	-
Charitable activities	**7**	1,620	67	1,498	1,565
Other expenditure	**12**	169	167	-	167
Total expenditure		4,347	234	1,498	1,732
Net income/(expenditure)		6,646	(234)	(1,498)	(1,732)
Transfers between funds		-	(1,498)	1,498	-
Net movement in funds	**9**	6,646	(1,732)	-	(1,732)
Reconciliation of funds:					
Fund balances at 1 June 2024		469	2,201	-	2,201
Fund balances at 31 May 2025		7,115	469	-	469

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE SAM MCBRIDE TEMPLE MCC CHARITABLE TRUST

BALANCE SHEET

AS AT 31 MAY 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	**14**	675		100	
Cash at bank and in hand		6,440		436	
		7,115		536	
Creditors: amounts falling due within one year	**15**	-		(67)	
Net current assets			7,115		469
The funds of the trust					
Unrestricted funds	**16**		7,115		469
			7,115		469

The financial statements were approved by the trustees on 14 September 2026

Mr S J McBride
Trustee

Mr A Moore
Trustee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies

Charity information

The Sam McBride Temple MCC Charitable Trust is a Unincorporated charity.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the trust's governing document, the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trust.

1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the trust's balance sheet when the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

1 Accounting policies **(Continued)**

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

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

2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	38	-

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	8,455	-

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Advertising income	2,500	-

6 Expenditure on raising funds

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Fundraising and publicity		
Staging fundraising events	2,558	-

7 Expenditure on charitable activities

	Charitable expenditure 2025	Charitable expenditure 2024
	£	£
Direct costs		
Share of support and governance costs (see note 8)		
Support	1,620	1,565
Analysis by fund		
Unrestricted funds	1,620	67
Restricted funds	-	1,498
	1,620	1,565

8 Support costs allocated to activities

	2025	2024
	£	£
Office costs	-	67
Donations	1,620	1,498
	1,620	1,565
Analysed between:		
Charitable expenditure	1,620	1,565

9 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	-	-

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year.

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

12 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Financing costs	169	167

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	675	100

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	-	67

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 June 2024	Incoming resources	Resources expended	Transfers	At 31 May 2025
	£	£	£	£	£
General funds	469	10,993	(4,347)	-	7,115

Previous year:	At 1 June 2023	Incoming resources	Resources expended	Transfers	At 31 May 2024
	£	£	£	£	£
General funds	2,201	-	(234)	(1,498)	469

17 Related party transactions

Transactions with related parties

During the year the trust entered into the following transactions with related parties:

During the period the following trustees received reimbursement of expenses incurred on behalf of the Trust's charity golf day: -
A Moore - Golf day running costs - £270
S J McBride - Golf day running costs - £150