

**COMPANY REGISTRATION NUMBER: NI069535**  
**CCNI NUMBER: NIC102267**

**AMBASSADORS FOOTBALL (IRELAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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## LEGAL AND ADMINISTRATIVE INFORMATION

<b>Directors</b>	Matthew Dobson Christopher McCourt Adam Patton
<b>Company number</b>	NI069535
<b>CCNI charity number</b>	102267
<b>Registered office</b>	Richhill Presbyterian Church 6 Corcreevy Road Richhill Armagh BT61 9JR
<b>Bankers</b>	Ulster Bank 20 High Street Portadown BT62 1HU

## DIRECTORS' REPORT

The directors present their report and the accounts for the year ended 31 December 2022.

### Structure, Governance and Management

#### Governing document

Ambassadors Football (Ireland) Limited (formerly known as Ambassadors in Sport) ("the charity") was incorporated as a company limited by guarantee (registered in Northern Ireland Company No. NI069535) on 5<sup>th</sup> June 2008 and was registered with the Charity Commission (Charity No. 102267) on 9<sup>th</sup> June 2015. The charity continued to function as per its Memorandum and Articles of Association, with a specialisation of working in and through football to spread the Gospel of Jesus Christ.

#### Registered Office

Richhill Presbyterian Church  
6 Corcreevy Road  
Richhill  
Armagh  
BT61 9JR

#### Trustees

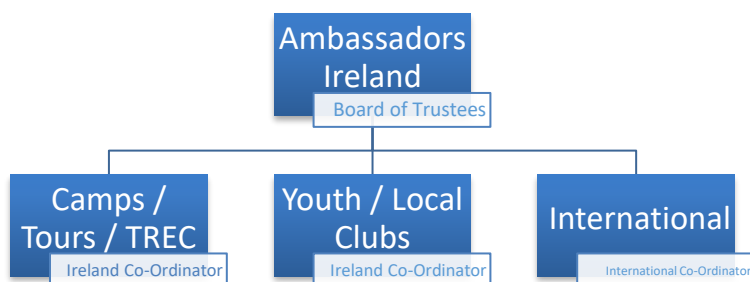
The names of all charity trustees, who are also directors for the purposes of the Companies Act, on the date the report was approved and all individuals who served in such capacity during the year is as follows:

*Matthew Dobson*  
*Christopher McCourt*  
*Adam Patton*

#### Appointment of Trustees

As set out in the Articles of Association, trustees other than those retiring by rotation can only be appointed at a general meeting if (1) they are recommended by existing trustees or (2) the required notice has been given by a member entitled to vote of the intention to propose that person as a trustee and the required notice has been given to those entitled to receive notice of the meeting.

#### Organisational Structure



The trustees meet 4-6 times per year with the Ireland Co-Ordinators, Stewart Glass and Derek Livingstone, to receive updates on the work of the charity.

#### Related parties

Ambassadors Football worldwide consists of independent national charities which are affiliated through an International Agreement. This is an arrangement between Ambassadors Football offices around the world expressing the desire to cooperate together on the basis of shared values and vision.

## DIRECTORS' REPORT (CONT'D)

### Objectives and Activities

The purpose of the charity is the advancement of the Christian religion, especially in and through sport and sports chaplaincy and particularly (but not exclusively) involving youth, church and school groups in such activities.

### MISSION

- To communicate the good news of Jesus to all people through football.

### VISION

- Transformation of individuals and communities through indigenous football outreach.

### VALUES

- **Football:** We participate in football at all levels with passion, excellence and respect.
- **Church:** We uphold the long-term, transformative role of the Church in the world.
- **Team:** We identify and collaborate with others in the pursuit of shared goals.
- **Service:** We follow the example of Jesus by leading through service and prioritizing the marginalized.
  
- **Innovation:** Visionary spirit of looking to develop something new, take risks and pioneers who step out in faith

Ambassadors Football (Ireland) exists to bring about positive change in hard to reach, vulnerable children, youth, adults and their communities, through running innovative holistic faith based football programmes, investing in churches, coaches, players and participants for their football outreach initiatives.

The Ambassadors approach is that through the bridge of football, the workers successfully overcome barriers to get alongside people in a non-judgmental way, to enable positive life-changing decisions to be made.

From this platform of trust, Ambassadors workers then develop and deliver programmes in Ambassadors branded football clubs, academies, soccer schools, tours and community projects as well as providing support and training for churches, leaders, coaches and club players.

### Achievements and performance

Since its inception Ambassadors Football Ireland has

- Trained over 150 coaches from home and abroad in sports ministry
- Reached over 8,000 kids through our summer football camps, engaging with over 50 volunteer coaches
- Sent over 300 coaches and players on tours to the USA, Congo, and Europe
- Introduced the Ambassadors Men's, Ladies' and Youth teams, all of whom compete weekly in the Mid-Ulster League

### Financial Review

Ambassadors is funded primarily from personal, individual contributions, with most coming from recurring monthly donations, and we are very appreciative of this local support. Income is also generated through fees charged to participants in activities, although we aim to set these at a level whereby finances does not become a barrier to participation.

### Reserves Policy

Ambassadors Trustees continued the agreed strategy of holding unrestricted, undesignated reserves at a target level equal to six months' operating costs.

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## DIRECTORS' REPORT (CONT'D)

### Statement of Directors' Responsibilities

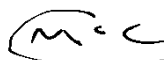
The directors are required to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs and of the surplus or deficit of the company for that year. In preparing these the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business;

The directors are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2015), the Charities Act 2011 and in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

By order of the Board on 25 September 2023.



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Christopher McCourt

## **INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF AMBASSADORS FOOTBALL (IRELAND)**

I report on the accounts of the company for the year ended 31 December 2022, which are set out on pages 7 to 15.

### **Respective responsibilities of charity trustees and examiner**

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, 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 Charity Commission for Northern Ireland 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. The 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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.
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.



**Craig Fitzpatrick ACA**  
**29 Windsor Lodge**  
**Warringstown**  
**BT66 7GS**

**Date: 25 September 2023**

## STATEMENT OF FINANCIAL ACTIVITIES

		2022			2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
Note	Funds	Funds		Funds	Funds		
	£	£	£	£	£	£	£
<b>Income:</b>							
Donations	3	115,738	47,616	163,354	128,055	-	128,055
Charitable activities	4	62,489	-	62,489	42,454	-	42,454
Investments – bank interest		114	-	114	-	-	-
<b>Total</b>		<b>178,341</b>	<b>47,616</b>	<b>225,957</b>	<b>170,509</b>	<b>-</b>	<b>170,509</b>
<b>Expenditure on:</b>							
Charitable activities	5	(170,389)	(16,316)	(186,705)	(153,572)	-	(153,572)
<b>Total</b>		<b>(170,389)</b>	<b>(16,316)</b>	<b>(186,705)</b>	<b>(153,572)</b>	<b>-</b>	<b>(153,572)</b>
<b>Net incoming/(outgoing)</b>							
Resources before transfers		7,952	31,300	39,252	16,937	-	16,937
Transfers		(10,523)	10,523	-	-	-	-
<b>Net movement in funds</b>		<b>(2,571)</b>	<b>41,823</b>	<b>39,252</b>	<b>16,937</b>	<b>-</b>	<b>16,937</b>
<b>Reconciliation of funds</b>							
<b>Total funds brought forward</b>		<b>87,019</b>	<b>-</b>	<b>87,019</b>	<b>70,082</b>	<b>-</b>	<b>70,082</b>
<b>Total funds carried forward</b>		<b>84,448</b>	<b>41,823</b>	<b>126,271</b>	<b>87,019</b>		<b>87,019</b>

The notes on pages 9 to 15 form part of these accounts.

## STATEMENT OF FINANCIAL POSITION

	Note	31 DECEMBER 2022		31 DECEMBER 2021	
		£	£	£	£
<b>Fixed Assets</b>	9		457		-
<b>Current Assets</b>					
Debtors	10	11,264		7,000	
Cash at bank and in hand		<u>129,011</u>		<u>91,545</u>	
		140,275		98,545	
<b>Creditors: Amounts due within one year</b>	11	<u>(14,461)</u>		<u>(11,526)</u>	
<b>Net Current Assets</b>			<u>125,814</u>		<u>87,019</u>
<b>Total Assets less Current Liabilities</b>			<u>126,271</u>		<u>87,019</u>
<b>Funds</b>					
Restricted funds	12		41,823		
Unrestricted funds:					
General fund	12		61,102		63,040
Designated funds	12		<u>23,346</u>		<u>23,979</u>
<b>Total funds</b>			<u>126,271</u>		<u>87,019</u>

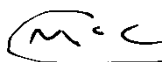
For the financial year ending 31<sup>st</sup> December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the directors and authorised for issue on 25 September 2023 and are signed on their behalf by



Christopher McCourt



Matthew Dobson

**Company Registration No: NI069535**

## NOTES TO THE ACCOUNTS

### 1. Accounting policies

#### Company information

Ambassadors Football (Ireland) is a company limited by guarantee. The liability of each member is limited to £10 each. There is no ultimate controlling party.

The registered office is Richhill Presbyterian Church, 6 Corcreevy Road, Richhill, Armagh, BT61 9JR.

The trustees are also directors of the company for the purposes of the Companies Act 2006.

#### 1.1 Basis of accounting

The financial statements have been prepared in accordance with "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 2015)" ("Charities SORP (FRS 102)", "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Companies Act 2006.

Ambassadors Football (Ireland) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

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

#### 1.2 Incoming resources

##### Donations

Grants and donations are credited to incoming resources on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.

Grants and donations which have been restricted for use by the donor or which relate to capital expenditure are treated as restricted income and are credited to the Statement of Financial Activities when they are receivable and when any performance conditions attached to the grant or donation have been met.

##### Charitable activities

Income from charitable activities includes all incoming resources generated from participation fees relating to the activities of the charity, sponsorship of the charity's programmes and payments received by the charity for the provision of services. All income is recognised in full in the Statement of Financial Activities when receivable.

##### Investment income

Investment income (including bank interest) is recognised when received and is allocated to the appropriate fund.

#### 1.3 Resources expended

##### Charitable activities

This comprises all resources applied by the charity when working to meet its charitable objectives. This includes wages costs allocated to activities on the basis of time spent on those activities.

All expenditure is accounted for on an accruals basis and has been classified to reflect the use of resources. Expenditure is recognised inclusive of any VAT which cannot be recovered.

## NOTES TO THE ACCOUNTS (CONT'D)

### 1 Accounting policies (cont'd)

#### 1.4 Taxation

No provision is required for taxation as the company is defined as a charity for taxation purposes.

#### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially measured at cost and subsequently at cost or valuation, net of depreciation and any impairment losses.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost or valuation, less estimated residual value, of each asset over the term of its estimated useful life. The principal rates in use are as follows:

Equipment, fixtures & fittings - 25% straight line

#### 1.6 Impairment of fixed assets

At each reporting end date, the carrying amounts of the charity's tangible assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in the Statement of Financial Activities, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in the Statement of Financial Activities.

#### 1.7 Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

#### 1.8 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held on call with banks.

## NOTES TO THE ACCOUNTS (CONT'D)

### 1 Accounting policies (cont'd)

#### 1.9 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

#### 1.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

#### 1.11 Fund accounting

The company has three types of funds for which it is responsible, and which require separate disclosure. Definitions of the funds are as follows:

##### **Restricted funds**

Grants, donations and other income received which are restricted by the funder or donor for specific purposes. Such purposes are within the overall aims of the charity.

##### **Unrestricted funds**

General funds are unrestricted funds which are available for use at the discretion of the directors in furtherance of the general objectives of the charity and which have not been designated for other purposes.

##### **Designated funds**

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. These relate to donations received where the donor has expressed a preference that the funds be used for a specific project or purpose, which the trustees intend to honour.

#### 1.12 Preparation of accounts on the going concern basis

Having considered the financial performance of the charity and its financial position at year-end and on the date of signing the accounts, and considered expected financial performance in the future, the trustees are satisfied that the charity has adequate resources to continue in existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual financial statements.

#### 1.13 Pension Scheme

The company provides a defined contribution pension scheme, the assets of which are held separately from those of the company in an independently administered fund. Contributions to this scheme are charged to the profit and loss account as they become payable.

## NOTES TO THE ACCOUNTS (CONT'D)

### 2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the directors 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.

#### *Key sources of estimation uncertainty*

In the opinion of the directors, they do not consider there to be key sources of estimation uncertainty.

### 3 Income from Donations

	2022			2021		
	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
Grants towards:						
National projects	2,790	-	2,790	19,210	-	19,210
Donations towards:						
National projects	112,948	-	112,948	98,543	-	98,543
International projects	-	47,616	47,616	10,302	-	10,302
	<b>115,738</b>	<b>47,616</b>	<b>163,354</b>	<b>128,055</b>	<b>-</b>	<b>128,055</b>

Grants and donations towards national projects are those where the donor has expressed a preference that the donation be used to support the work of staff or projects in Ireland, or where no preference is expressed. Grants and donations towards international projects are those where the donor has expressed a preference that the donation be used to support the work of Ambassadors projects and staff members in other countries (including those of affiliate Ambassadors organisations).

### 4 Income from Charitable Activities

	2022 £	2021 £
Youth programmes	36,070	20,362
Adult programmes	6,050	21,848
Tours	20,369	244
	<b>62,489</b>	<b>42,454</b>

All income from charitable activities is unrestricted income.

### 5 Breakdown of costs of charitable activity

	2022			2021
	Unrestricted Funds £	Restricted Funds £	Total £	£
Activities undertaken directly:				
Youth programmes	41,668	-	41,668	44,228
Adult programmes	30,627	-	30,627	21,951
Tours	29,792	-	29,792	24,514
International projects	46,536	16,316	62,852	36,251
Support costs (note 6)	21,766	-	21,766	26,628
	<b>170,389</b>	<b>16,316</b>	<b>186,705</b>	<b>153,572</b>

**NOTES TO THE ACCOUNTS (CONT'D)**

**6 Support cost breakdown**

	2022	2021
	£	£
Wages	-	-
Travel	5,073	1,655
Equipment	-	-
Staff & volunteer training	1,460	1,783
Repairs & maintenance	485	49
Office expense	2,584	16,472
Insurance	3,922	1,284
Accountancy	6,216	1,200
Miscellaneous expenses	1,934	4,185
Depreciation	92	-
	21,766	26,628

**7 Directors' remuneration**

The directors neither received nor waived any emoluments during the year.

**8 Staff costs**

	2022	2021
	£	£
Wages and salaries	75,349	78,173
Pension costs	1,355	1,691
	76,704	79,864

The average monthly number of persons (including directors) employed by the company during the year was as follows:

	2022	2021
	Number	Number
	£	£
Employees	5	6
Directors	3	3
	8	9

No employee was paid more than £60,000 during the year.

The total amount of employee benefits received by key management personnel in the period was £39,392 (2021: £34,114).

**NOTES TO THE ACCOUNTS (CONT'D)**

**9 Tangible fixed assets**

	<b>Equipment, fixtures &amp; fittings £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 January 2022	2,674	2,674
Additions	549	549
Disposals	-	-
At 31 December 2022	3,223	3,223
<b>Depreciation</b>		
At 1 January 2022	2,674	2,674
Charge for the year	92	92
At 31 December 2022	2,766	2,766
<b>Net book value</b>		
At 31 December 2022	457	457
At 31 December 2021	-	-

**10 Debtors: amounts falling due within one year:**

	<b>2022 £</b>	<b>2021 £</b>
Trade Debtors	<b>800</b>	-
Other taxation and social security	<b>1,030</b>	-
Other debtors	<b>9,434</b>	7,000
	<b>11,264</b>	7,000

**11 Creditors: amounts falling due within one year**

	<b>2022 £</b>	<b>2021 £</b>
Trade Creditors	<b>1,134</b>	-
Other taxation and social security	-	-
Accruals and deferred income	<b>13,327</b>	11,526
Other Creditors	-	-
	<b>14,461</b>	11,526

**12 Statement of Funds**

	<b>Balance 1 January 2022 £</b>	<b>Movement in resources Incoming £</b>	<b>Outgoing £</b>	<b>Transfers between Funds £</b>	<b>Balance 31 December 2022 £</b>
<b>Restricted funds</b>	-	47,616	(16,316)	10,523	41,823
<b>Unrestricted funds:</b>					
General reserve	63,040	91,748	(93,686)	-	61,102
Designated funds	23,979	86,593	(76,703)	(10,523)	23,346
<b>Total unrestricted</b>	87,019	178,341	(170,389)	(10,523)	84,448
<b>Total funds</b>	<b>87,019</b>	<b>225,957</b>	<b>(186,705)</b>	<b>-</b>	<b>126,271</b>

**NOTES TO THE ACCOUNTS (CONT'D)**

**13 Analysis of net assets between funds**

	<b>Tangible Fixed Assets</b>	<b>Other Net Assets</b>	<b>Total</b>
	£	£	£
<b>Restricted funds</b>	-	41,823	41,823
<b>Unrestricted funds:</b>			
General funds	457	60,645	61,102
Designated funds	-	23,346	23,346
	457	83,991	84,448
	457	125,814	126,271

**14 Financial commitments**

At the reporting end date the company had no outstanding commitments for future minimum lease payments under non-cancellable operating leases.

**15 Pension Commitments and Other Post Retirement Benefits**

**Defined Contribution Scheme**

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost and charge represents contributions payable by the company to the fund and amounted to £1,355 (2021: £1,691). At the 31 December 2022, contributions amounting to £Nil (2021: £Nil) were payable to the fund and were included in other creditors.