

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 2023

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LEGAL AND ADMINISTRATIVE INFORMATION

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

DIRECTORS' REPORT

The directors present their report and the accounts for the year ended 31 December 2023.

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 5th June 2008 and was registered with the Charity Commission (Charity No. 102267) on 9th 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

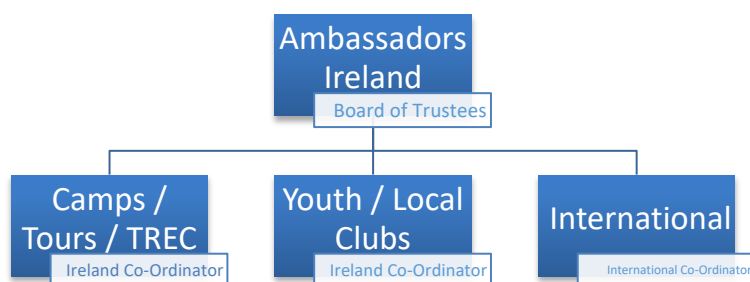
The names of all charity trustees, who are also directors for the purposes of the Companies Act, on the date the report was approved and all individuals who served in such capacity during the year is as follows:

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. The Trustees also meet virtually and where possible, in person, with Oversees Project Co-ordinator Robert Cuthbert.

Related parties

Ambassadors Football worldwide consists of over 30 independent national charities. The national offices are affiliated through a shared vision and desire to cooperate together on the basis of shared values.

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, Senegal and Europe
- Introduced the Ambassadors Men's, Ladies' and Youth teams, all of whom compete weekly in the Mid-Ulster League, IFA Small Sided Games & Mid Ulster Youth Leagues
- In May 2023, Ambassadors Football (Ireland) Ltd, signed a Lease with ABC Council for use of the land and football pitch known locally as "Brownlow". This pitch will be renovated in order to be utilised as the HQ for most football and administrative activities.

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.

DIRECTORS' REPORT (CONT'D)

Statement of Directors' Responsibilities

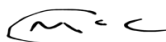
The directors are required to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs and of the surplus or deficit of the company for that year. In preparing these the directors are required to:

- 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 23 September 2024.



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 2023, 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.

D Ruddell
For and on behalf of Wylie Ruddell
Chartered Accountants and Statutory Auditors
Unit 63 Armagh Business Centre
2 Loughgall Road
Armagh
BT61 7NH

Date: 23 September 2024

STATEMENT OF FINANCIAL ACTIVITIES

		2023			2022		
		Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
Note	£	£	£	£	£	£	£
Income:							
Donations	3	105,048	47,074	152,122	115,738	47,616	163,354
Charitable activities	4	88,555	-	88,555	62,489	-	62,489
Investments – bank interest		220	-	220	114	-	114
Total		193,823	47,074	240,897	178,341	47,616	225,957
Expenditure on:							
Charitable activities	5	(190,503)	(19,276)	(209,779)	(170,389)	(16,316)	(186,705)
Total		(190,503)	(19,276)	(209,779)	(170,389)	(16,316)	(186,705)
Net incoming/(outgoing)							
Resources before transfers		3,320	27,798	31,118	7,952	31,300	39,252
Transfers		-	-	-	(10,523)	10,523	-
Net movement in funds		3,320	27,798	31,118	(2,571)	41,823	39,252
Reconciliation of funds							
Total funds brought forward		84,448	41,823	126,271	87,019	-	87,019
Total funds carried forward		87,768	69,621	157,389	84,448	41,823	126,271

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

STATEMENT OF FINANCIAL POSITION

	Note	31 DECEMBER 2023		31 DECEMBER 2022	
		£	£	£	£
Fixed Assets	9		2,886		457
Current Assets					
Debtors	10	4,722		11,264	
Cash at bank and in hand		<u>164,797</u>		<u>129,011</u>	
		169,519		140,275	
Creditors: Amounts due within one year	11	<u>(15,016)</u>		<u>(14,461)</u>	
Net Current Assets			<u>154,503</u>		<u>125,814</u>
Total Assets less Current Liabilities			<u>157,389</u>		<u>126,271</u>
Funds					
Restricted funds	12		69,621		41,823
Unrestricted funds:					
General fund	12		45,990		61,102
Designated funds	12		<u>41,778</u>		<u>23,346</u>
Total funds			<u>157,389</u>		<u>126,271</u>

For the financial year ending 31st December 2023 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 23 September 2024 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
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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

	2023			2022		
	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
Grants towards:						
National projects	134	-	134	2,790	-	2,790
Donations towards:						
National projects	104,914	-	104,914	112,948	-	112,948
International projects	-	47,074	47,074	-	47,616	47,616
	105,048	47,074	152,122	115,738	47,616	163,354

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

	2023 £	2022 £
Youth programmes	33,958	36,070
Adult programmes	8,421	6,050
Tours	46,176	20,369
	88,555	62,489

All income from charitable activities is unrestricted income.

5 Breakdown of costs of charitable activity

	2023			2022
	Unrestricted Funds £	Restricted Funds £	Total £	£
Activities undertaken directly:				

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Youth programmes	33,601	-	33,601	41,668
Adult programmes	36,930	-	36,930	30,627
Tours	26,778	-	26,778	29,792
International projects	57,049	19,276	76,325	62,852
Support costs (note 6)	36,145	-	36,145	21,766
	190,503	19,276	209,779	186,705

NOTES TO THE ACCOUNTS (CONT'D)

6 Support cost breakdown

	2023	2022
	£	£
Wages	-	-
Travel	14,214	5,073
Equipment	-	-
Staff & volunteer training	1,284	1,460
Repairs & maintenance	40	485
Office expense	6,258	2,584
Insurance	3,246	3,922
Accountancy	5,400	6,216
Miscellaneous expenses	5,285	1,934
Depreciation	418	92
	36,145	21,766

7 Directors' remuneration

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

8 Staff costs

	2023	2022
	£	£
Wages and salaries	60,740	75,349
Pension costs	973	1,355
	61,713	76,704

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

	2023	2022
	Number	Number
	£	£
Employees	4	5
Directors	3	3
	7	8

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 £36,378 (2022: £39,392).

NOTES TO THE ACCOUNTS (CONT'D)

9 Tangible fixed assets

	Equipment, fixtures & fittings £	Total £
Cost		
At 1 January 2023	3,223	3,223
Additions	2,847	2,847
Disposals	-	-
At 31 December 2023	6,070	6,070
Depreciation		
At 1 January 2023	2,766	2,766
Charge for the year	418	418
At 31 December 2023	3,184	3,184
Net book value		
At 31 December 2023	2,886	2,886
At 31 December 2022	457	457

10 Debtors: amounts falling due within one year:

	2023 £	2022 £
Trade Debtors	-	800
Other taxation and social security	-	1,030
Other debtors	4,722	9,434
	4,722	11,264

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade Creditors	1,256	1,134
Other taxation and social security	434	-
Accruals and deferred income	13,327	13,327
Other Creditors	-	-
	15,017	14,461

12 Statement of Funds

	Balance 1 January 2023 £	Movement in resources Incoming £	Outgoing £	Transfers between Funds £	Balance 31 December 2023 £
Restricted funds	41,823	47,074	(19,276)	-	69,621
Unrestricted funds:					

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General reserve	61,102	113,679	(128,791)	-	45,990
Designated funds	23,346	80,144	(61,712)	-	41,778
Total unrestricted	84,448	193,823	(190,503)	-	87,768
Total funds	126,271	240,897	(209,779)	-	157,389

NOTES TO THE ACCOUNTS (CONT'D)

13 Analysis of net assets between funds

	Tangible Fixed Assets £	Other Net Assets £	Total £
Restricted funds	-	69,621	69,621
Unrestricted funds:			
General funds	2,886	43,104	45,990
Designated funds	-	41,778	41,778
	2,886	84,882	87,768
	2,886	154,503	157,389

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 £973 (2022: £1,355). At the 31 December 2023, contributions amounting to £Nil (2022: £Nil) were payable to the fund and were included in other creditors.