

Charity registration number: 103186

**Downpatrick Football Club  
Financial Statements  
Year Ended 31 May 2023**

KPS Chartered Accountants  
Chartered Tax Advisers  
Registered Auditors  
35 Irish Street  
Downpatrick  
Co. Down  
BT30 6BW

# **Downpatrick Football Club**

## **Financial Statements**

**Year Ended 31 May 2023**

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**Downpatrick Football Club**

**Charity Reference and Administrative Details**

**Year Ended 31 May 2023**

**Charity registration number**

103186

**Trustees**

Mr Paul Moore (Chairman)  
Mr Tony McShane (Treasurer)  
Mr Jonathan Holland (Secretary)  
Mr Mark Murphy  
Mr Mark McCann  
Mr Andrew Healey  
Mr Barry McDowell  
Mr Conal Gardner  
Mr David Sharvin  
Mr Liam Toner  
Mr Marty McGarry  
Mr Nigel Peacock  
Mr Paul Keown  
Mr Ryan Madine

**Accountants**

KPS Chartered Accountants  
Chartered Tax Advisers  
Registered Auditors  
35 Irish Street  
Downpatrick  
Co Down  
BT30 6BW

**Solicitor**

Scullion & Green Solicitors  
50 St Patrick's Avenue  
Downpatrick  
Co. Down  
BT30 6DW

**Bankers**

Ulster Bank  
2/8 Market Street  
Downpatrick  
Co. Down  
BT30 6BU

## **Downpatrick Football Club**

### **Trustees' Annual Report**

#### **Year Ended 31 May 2023**

The Trustees present their annual report and the financial statements of the charity for the year ended 31 May 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

#### **Trustees of the charity**

The trustees who have served during the year and since the year end were as follows:

Mr Paul Moore (Chairman)  
Mr Tony McShane (Treasurer)  
Mr Jonathan Holland (Secretary)  
Mr Mark Murphy  
Mr Mark McCann  
Mr Andrew Healey  
Mr Barry McDowell  
Mr Conal Gardner  
Mr David Sharvin  
Mr Liam Toner  
Mr Marty McGarry  
Mr Nigel Peacock  
Mr Paul Keown  
Mr Ryan Madine

#### **Objectives and activities**

Downpatrick Football Club has been established to further the advancement of Amateur Soccer in the broader Downpatrick Area. Currently Downpatrick FC has one senior men's team competing in the NI Amateur Football League, one senior women's team competing in the NI Women's Football League. The football club also has a number of teams competing in the South Belfast Youth Football League (SBYFL) our u19's, 16's, 15's and 14's. Our under 11's, 12's, 13's and mini soccer section (u7's, u8's, u9's and u10's) also compete in the DYFL. Downpatrick Football Club provides the opportunity for people from the Downpatrick Area to participate in organised sport for the purposes of health and wellbeing.

The main purposes of the Club are to provide facilities for and to promote participation in the amateur sport of football in the Downpatrick area and its environs in Co. Down without distinction of age, gender, nationality, ethnic minority, religious beliefs, or disability. In pursuit of these objectives, the club will also seek to promote peace and reconciliation.

#### **Public benefit statement**

The charity has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the charity's objectives and activities as well as providing public benefit.

#### **Achievements and performance**

The football club continue to liaise with the South Eastern Health Trust in trying to secure the land identified as a potential site to build a much needed facility for the football club and the

## **Downpatrick Football Club**

### **Trustees' Annual Report**

#### **Year Ended 31 May 2023**

wider community. We are doing this in partnership with Development Trusts NI, Newry Mourne and Down District Council, local councillors, and the local MLA's.

On the pitch all teams within the football club are continuing to play in their respective leagues – the football club made the decision to return the senior team to the local league to try and encourage players back to the club. In the first season they won their league, gaining promotion and the league cup. Each age group nearing maximum numbers in terms of membership and capacity with our u14's fielding two teams. The club continues to explore the possibilities of increasing teams at the various age groups.

#### **Financial review**

The results for the year are set out in detail on pages 6 to 13. The club had a net deficit in the year of (£4,348) (2022: net deficit £5,410). At 31 May 2023, the total funds of the charity amounted to (£6,688) (2022: (£2,340)) comprising of restricted funds of £1,265 (2022: £1,915) and unrestricted funds of (£7,953) (2022: (£4,255)).

#### **Reserves policy**

The clubs policy is to maintain sound financial control with a policy of charging sensible rates for membership, players dues, football gear and gate receipts to ensure healthy reserves to cope with any unforeseen costs that may arise.

#### **Plans for future periods**

Plans for the future include identifying a site on which to construct football playing facilities, update the club's business plan and seek new sources of funding to help finance the cost of developing the aforementioned facilities.

#### **Structure, governance and management**

Downpatrick Football Club is managed a small number of trustees. Many hours are given free of charge to ensure the smooth running of the club and we are committed to providing facilities for and to promote participation in the amateur sport of football in the Downpatrick area and its environs in Co. Down.

#### **Trustees' responsibilities statement**

The trustees are responsible for preparing the Trustees' Annual 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 charity and of the incoming resources and application of resources of the charity for that period. 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 2019 (FRS 102);
- 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;

**Downpatrick Football Club**

**Trustees' Annual Report**

**Year Ended 31 May 2023**

- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board of trustees on ..... 3/7/24 .....

*Paul Moore*  
.....  
Mr Paul Moore  
Trustee

## Downpatrick Football Club

### Independent Examiners Report

Year Ended 31 May 2023

#### Independent Examiner's Report to the Trustees of Downpatrick Football Club

I report on the accounts of the charity for the year ended 31 May 2023 which are set out on pages 1 to 13.

#### Respective responsibilities of 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;
- 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; and
- 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.

.....  
KPS Chartered Accountants  
Chartered Tax Advisers  
Registered Auditors  
35 Irish Street  
Downpatrick  
BT30 6BW  
Date: 3/7/24

# Downpatrick Football Club

## Statement of Financial Activities

Year Ended 31 May 2023

				2023	2022
	Note	Unrestricted funds £	Restricted funds £	Total £	Total £
<b>Funds</b>					
Donations	2	-	-	-	6,450
Charitable activities	3	19,450	-	19,450	15,910
Fundraising	4	11,854	-	11,854	10,332
<b>Total income</b>		<b>31,304</b>	<b>-</b>	<b>31,304</b>	<b>32,692</b>
<b>Expenditure on:</b>					
Raising funds	5	6,300	-	6,300	6,000
Charitable activities	6	28,702	650	29,352	32,102
<b>Total expenditure</b>		<b>35,002</b>	<b>650</b>	<b>35,652</b>	<b>38,102</b>
<b>Net funds / (deficit)</b>		<b>(3,698)</b>	<b>(650)</b>	<b>(4,348)</b>	<b>(5,410)</b>
<b>Transfer from restricted funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	12	<b>(3,698)</b>	<b>(650)</b>	<b>(4,348)</b>	<b>(5,410)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	12	(4,255)	1,915	(2,340)	3,070
<b>Total funds carried forward</b>	12	<b>(7,953)</b>	<b>1,265</b>	<b>(6,688)</b>	<b>(2,340)</b>

All income derives from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.


# Downpatrick Football Club

## Balance Sheet

Year Ended 31 May 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	9	-	1,466
<b>Current assets</b>			
Stock		100	100
Debtors		-	4,950
Cash at bank and in hand		670	781
		<u>770</u>	<u>5,831</u>
<b>Creditors: amounts falling due within one year</b>			
Creditors	10	5,375	6,554
		<u>5,375</u>	<u>6,554</u>
<b>Net current assets</b>		<u>(4,605)</u>	<u>(723)</u>
<b>Total assets less current liabilities</b>		<u>(4,605)</u>	<u>743</u>
<b>Creditors: amounts falling due after more than one year</b>	11	<u>(2,083)</u>	<u>(3,083)</u>
<b>Net assets</b>		<u>(6,688)</u>	<u>(2,340)</u>
<b>Charity Funds</b>			
Restricted funds	12	1,265	1,915
Unrestricted funds	12	<u>(7,953)</u>	<u>(4,255)</u>
<b>Total charity funds</b>	12	<u>(6,688)</u>	<u>(2,340)</u>

Signed on behalf of the board of trustees on 3/7/24

  
.....  
Mr Tony McShane  
Trustee

# Downpatrick Football Club

## Notes to Financial Statements

### Year Ended 31 May 2023

#### 1 Summary of significant accounting policies

##### (a) General information and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. 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) (Charities SORP (FRS 102)), Charities Act (Northern Ireland) 2008 and UK Generally Accepted Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### (b) Funds

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

##### (c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

## **Downpatrick Football Club**

### **Notes to Financial Statements**

#### **Year Ended 31 May 2023**

##### **(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes of draw expenditure;
- Expenditure on charitable activities includes costs associated with running the club; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

##### **(e) Administration costs allocation**

Administration costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in administration of the objects of the charity. Where administration costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. The analysis of these costs is included in note 5 and note 6.

##### **(f) Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended. Costs in relation to land and buildings are being depreciated over a period of 5 years at a rate of 20% per annum on a straight-line basis.

##### **(g) Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

##### **(h) Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

##### **(i) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

## Downpatrick Football Club

### Notes to Financial Statements

Year Ended 31 May 2023

#### 2 Income from donations

	2023 £	2022 £
Grants	-	6,450
	<u>-</u>	<u>6,450</u>

Income from grants was £NIL (2022: £6,450) of which £Nil (2022: £1,500) was attributable to unrestricted funds and £Nil (2022: £4,950) was attributable to restricted funds.

#### 3 Income from charitable activities

	2023 £	2022 £
Sponsorship	2,090	380
Players Dues	-	-
Membership	17,360	15,530
Gate Receipts	-	-
Other Income	-	-
	<u>19,450</u>	<u>15,910</u>

Income from charitable activities was £19,450 (2022: £15,910) of which £19,450 (2022: £15,910) was attributable to unrestricted funds and £Nil (2022: £Nil) was attributable to restricted funds.

#### 4 Fundraising

	2023 £	2022 £
Fundraising events	11,854	10,332
	<u>11,854</u>	<u>10,332</u>

Income from fundraising activities was attributable unrestricted funds.

#### 5 Analysis of expenditure on raising funds

	2023 £	2022 £
Cost of prizes	6,300	6,000
	<u>6,300</u>	<u>6,000</u>

£NIL (2022: £NIL) of the above costs were attributable to restricted funds. £6,300 (2022: £6,000) of the above costs were attributable to unrestricted funds.

## Downpatrick Football Club

### Notes to Financial Statements

Year Ended 31 May 2023

#### 6 Analysis of expenditure on charitable activities

	Administration costs £	2023 Total £	2022 Total £
Entry Fees & Fines	1,592	1,592	1,288
Pitch Hire Costs	13,974	13,974	12,502
Cleaning Costs	-	-	-
Transport Costs	-	-	-
Referee Costs	6,432	6,432	4,180
Sports Gear & Equipment	2,267	2,267	5,195
Donations	-	-	-
Medical Fees	-	-	-
Rent	508	508	31
Legal & Professional Fees	-	-	4,950
Staff Training	650	650	650
Printing Postage & Stationery	516	516	-
Sundry Expenses	730	730	837
Accountancy Fees	600	600	600
Insurance	552	552	261
Fundraising Costs	-	-	-
Bank Fees	-	-	40
Website Costs	-	-	43
Bank loan interest	65	65	59
Depreciation Charge	1,466	1,466	1,466
	<b>29,352</b>	<b>29,352</b>	<b>32,102</b>

£650 (2021: £5,600) of the above costs were attributable to restricted funds. £28,702 (2022 £26,502) of the above costs were attributable to unrestricted funds.

#### 7 Net income/(expenditure) for the year

Net income/(expenditure) is stated after charging / (crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>1,466</u>	<u>1,466</u>

#### 8 Independent examiner's remuneration

The independent examiner's remuneration amounts to £600 (2022: £600).

**Downpatrick Football Club**

**Notes to Financial Statements**

**Year Ended 31 May 2023**

**9 Tangible fixed assets**

	<b>Land and buildings £</b>	<b>Total £</b>
<b>Cost or valuation:</b>		
At 1 June 2022	7,330	7,330
Additions	-	-
Disposals	-	-
At 31 May 2023	<u>7,330</u>	<u>7,330</u>
<b>Depreciation:</b>		
At 1 June 2022	5,864	5,864
Depreciation Charge	1,466	1,466
At 31 May 2023	<u>7,330</u>	<u>7,330</u>
<b>Net book value:</b>		
At 31 May 2023	-	-
At 31 May 2022	<u>1,466</u>	<u>1,466</u>

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

	<b>2023 £</b>	<b>2022 £</b>
Bank Loan	1,000	1,000
Trade Creditors	3,275	4,955
Accruals	1,100	600
	<u>5,375</u>	<u>6,555</u>

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

	<b>2023 £</b>	<b>2022 £</b>
Bank Loan	<u>2,083</u>	<u>3,083</u>
	<u>2,083</u>	<u>3,083</u>

**12 Fund reconciliation**

**Unrestricted funds**

	<b>Balance at 1 June 2022 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance at 31 May 2023 £</b>
General funds	(4,255)	31,304	(35,002)	-	<u>(7,953)</u>

## Downpatrick Football Club

### Notes to Financial Statements

Year Ended 31 May 2023

#### Restricted funds

	Balance at 1 June 2022	Income	Expenditure	Transfers	Balance at 31 May 2023
	£	£	£	£	£
Santander Foundation	1,915	-	650	-	1,265

#### Unrestricted funds

Comprise funds that the trustees are free to use in accordance with the charity's objectives.

#### Restricted funds:

**Santander Foundation** – This is a specific grant award to fund coaching courses for disadvantaged excluded young people. The club has been unable to expend all of the funds received in respect of this grant within the stipulated 12-month time period. The Trustee's have advised this issue has been discussed with the Santander Foundation. It is the club's intention to expend these funds for the purpose provided going forward.