

Charity registration number: 103310

**Rossglass County Football Club
Financial Statements
Year Ended 30 June 2023**

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

Rossglass County Football Club

Financial Statements

Year Ended 30 June 2023

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Rossglass County Football Club

Charity Reference and Administrative Details

Year Ended 30 June 2023

Charity registration number

103310

Trustees

Oliver Burke
Fintan Bradley
Ciaran Morrison
Andrew McKibben

Accountants

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

Bankers

Santander Bank
49-51 Market Street
Downpatrick
Co. Down
BT30 6LP

Rossglass County Football Club

Trustees Annual Report

Year Ended 30 June 2023

The Trustees present their report and the independently examined financial statements of the charity for the year ended 30 June 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" 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 Oliver Burke
Mr Fintan Bradley
Mr Ciaran Morrison
Mr Andrew McKibben

Objectives and activities

The objective of the charity is to provide quality, voluntary, professional football coaching for children of all ages from 5 to senior levels. Rossglass County FC develops players in a positive, development-based environment. The scope of Rossglass County FC provides players the best opportunity to develop as footballers and as people. During the year the club provided weekly football coaching sessions to all age groups along with providing the opportunity to participate in competitive football tournaments in furtherance of the above objective.

Public benefit statement

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

Achievements and performance

Rossglass County Football club had approximately 150 members during the year.

First Kickers – aged 5-6, participated in training each week at Bright Community Hall and friendly games were organised against other local teams every month to give the children experience of playing against other teams in a safe and fun environment. Our Under 8 & Under 10 teams participated in 7 aside matches at the Small Sided Games at St. Patricks Grammar School every Sunday Monday. The children also trained once a week at the same location. Our under 12 & 14 teams competed in the Downpatrick Youth League on Saturday mornings. The Under 12 League was classed as developmental, 9 aside and was non-competitive. The Under 14 team played competitively in a league format. Both teams competed in Cup competitions. The Under 16 team joined the Lisburn League for the first time and were highly competitive coming second in the League and being narrowly defeated in the semi-finals of the cup competition. Three members of the Under 16 squad were chosen to represent the League at the Foyle Cup Tournament.

The club has two senior football teams. The "Firsts" play in the Premier Division of the Newcastle League while our "Seconds" play in Division 2 of the same League. It was a disappointing season for the Firsts finishing bottom of the table. However, the club were not relegated to the first division by the Newcastle League and will continue to compete in the Premier division next season. The senior manager Oliver Burke resigned in June 2023.

Rossglass County Football Club

Trustees Annual Report

Year Ended 30 June 2023

The club secured a £500 grant from the Barclays Football Community Fund and organised various fundraising activities from "Last Man Standing", "Take Your Pick" and "Bonus Ball" competitions.

Financial review

The results for the year are set out in detail on pages 6 to 11. The club had a net deficit in the year of £2,393. At 30 June 2023, the total funds of the charity amounted to £237 comprising of restricted funds of £500 and unrestricted funds of (£263). Our aim as a club is not to exist for the primary purpose of making a profit but to further the interest of our members and local community. Any retained reserves will ultimately be invested back into the club for the benefit of the members or donated to other charitable organisations to benefit the local community.

Reserves policy

Sound financial control and a robust policy of charging sensible membership, players dues, football gear and gate receipts rates for the use of the facilities ensure we have healthy reserves to ensure we cope with any unforeseen costs that may arise.

Plans for future periods

To appoint a new First Team Coach for the coming season. To move match fees and training fees away from coaches collecting cash to a more sustainable monthly payment scheme. To ensure all coaches have their Access NI checks up to date and a new safeguarding course to be completed before the start of the new season. To renew the Service Level Agreement we have with Newry Mourne & Down District Council for Senior home games to be provided at Dunleath Playing fields in Downpatrick. To organise a fundraising Golf Tournament to supplement Income. To investigate the possibility of acquiring land on a long-term lease to create a home pitch in the Ballynoe/Rossglass area for our members.

Structure, governance and management

Rossglass County Football Club is run by 4 trustees which is small but well balanced and has served us well. 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;
- 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

Rossglass County Football Club

Trustees Annual Report

Year Ended 30 June 2023

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.

26/04/2024

Signed on behalf of the board of trustees on

F Bradley
26/04/2024 16:06:47

.....*Fintan Bradley*.....

Mr Fintan Bradley
Trustee

Rossglass County Football Club

Independent Examiner's Report

Year Ended 30 June 2023

Independent Examiner's Report to the Trustees of Rossglass County Football Club

I report on the accounts of the charity for the year ended 30 June 2023 which are set out on pages 1 to 11.

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 (Northern Ireland) 2008;
- 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; and
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.


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KPS Chartered Accountants
Chartered Tax Advisers
Registered Auditors
35 Irish Street
Downpatrick
BT30 6BW
Date: 26/4/24

Rossglass County Football Club**Statement of Financial Activities****Year Ended 30 June 2023**

		Unrestricted funds	Restricted Funds	Total
	Note	£	£	£
Funds				
Donations	2	-	500	500
Charitable activities	3	13,563	-	13,563
Fundraising	4	3,814	-	3,814
Investment income	5	1	-	1
Total income		17,378	500	17,878
Expenditure on:				
Charitable activities	6	19,791	-	19,791
Governance	7	480	-	480
Total expenditure		20,271	-	20,271
Net funds / (deficit)		(2,893)	500	(2,393)
Net movement in funds	9	(2,893)	500	(2,393)
Reconciliation of funds:				
Total funds brought forward	9	2,630	-	2,630
Total funds carried forward	9	(263)	500	237

All income derives from continuing activities.

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

Rossglass County Football Club**Balance Sheet****Year Ended 30 June 2023**

	Note	2023 £
Current assets		
Cash at bank and in hand		717
		<u>717</u>
Creditors: amounts falling due within one year		
Accrued Expenses	8	(480)
		<u>(480)</u>
Net current assets		<u>237</u>
Total assets less current liabilities		237
Creditors: amounts falling due after more than one year		-
Net assets		<u><u>237</u></u>
Charity Funds		
Unrestricted funds	9	(263)
Restricted funds	9	500
Total charity funds	9	<u><u>237</u></u>

26/04/2024

Signed on behalf of the board of trustees on

F Bradley
26/04/2024 16:06:47*Fintan Bradley*
Mr Fintan Bradley
Trustee

Rossglass County Football Club

Notes to the Financial Statements

Year Ended 30 June 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted Accounting Practice.

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.

(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

Rossglass County Football Club

Notes to the Financial Statements

Year Ended 30 June 2023

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.

(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 support of expenditure on 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.

(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.

2 Income from donations

	2023
	£
Grants	500
	<u>500</u>

Income for grants was attributable to restricted funds.

Rossglass County Football Club

Notes to the Financial Statements

Year Ended 30 June 2023

3 Income from charitable activities

	2023
	£
Sponsorship	120
Donations	2,462
Training/Match Fees	8,143
Membership	2,838
	<u>13,563</u>

Income from charitable activities was attributable to unrestricted funds.

4 Fundraising

	2023
	£
Fundraising events	3,814
	<u>3,814</u>

Income from fundraising activities was attributable unrestricted funds.

5 Income from investments

	2023
	£
Bank interest received	1
	<u>1</u>

Income from investments was attributable to unrestricted funds

6 Analysis of expenditure on charitable activities

	Administration costs	2023 Total
	£	£
Entry Fees & Fines	3,753	3,753
Training Hire Costs	6,435	6,435
Insurance	711	711
Sports Gear & Equipment	6,874	6,874
Prize Costs	801	801
Fundraising Costs	583	583
Telephone	70	70
Website Subscription	190	190
Sundry Expenses	374	374
	<u>19,791</u>	<u>19,791</u>

7 Governance Costs

	2023
	£
Independent examiner's remuneration	480
	<u>480</u>

Rossglass County Football Club

Notes to the Financial Statements

Year Ended 30 June 2023

8 Creditors: amounts falling due within one year

	2023
	£
Accruals	480
	<u>480</u>

9 Fund reconciliation

Unrestricted funds

	Balance at 1 July 2022	Income	Expenditure	Transfers	Balance at 30 June 2023
	£	£	£	£	£
General funds	2,630	17,378	(20,271)	-	(263)

Restricted Funds

	Balance at 1 July 2022	Income	Expenditure	Transfers	Balance at 30 June 2023
	£	£	£	£	£
Barclays Community Football NI Fund	-	500	-	-	500

Fund descriptions

Unrestricted funds

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

Restricted Funds

Barclays Community Football NI Fund – This is a specific grant towards holding an under 8 tournament to encourage more children to play for the football club.