

Company Registration No. NI628847 (Northern Ireland)

HARRY GREGG FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

HARRY GREGG FOUNDATION

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HARRY GREGG FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr W A Beckett	(Appointed 23 March 2021)
	Mr J M Bradley	(Appointed 23 March 2021)
	Mr P C McGibbon	(Appointed 23 March 2021)
	Mr S J Shaw	(Appointed 23 March 2021)
	Mr Peter Morrow	(Appointed 24 January 2022)
	Mr Jonathan McCrudden	(Appointed 24 January 2022)

Secretary	Mr Peter Morrow
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Company number	NI628847
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Charity number	103561
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Registered office	17 Primrose Gardens PORTRUSH Co Antrim BT56 8SE
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Independent examiner	DML Accountants
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Bankers	Danske Bank 22 The Diamond Coleraine Co Londonderry BT52 1DE
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HARRY GREGG FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 JUNE 2024

The Trustees, who are also Directors of the Charity for the purposes of the Companies Act, submit their annual report and the financial statements for the period ended 30 June 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

Objectives and activities

Harry Gregg Foundation (on occasion, referred to in this document as the HGF) is recognized by Charities Commission Northern Ireland and Inland Revenue with the following aims:

Promote participation of the public in healthy recreation, by providing and assisting in the provision of facilities for the playing of football and other sports capable of improving health and wellbeing.

To advance the education of young people by providing facilities which enables coaches and mentors to develop the physical, mental, social, and moral capabilities of local inhabitants which promotes good citizenship and enables them to grow to full maturity as individuals and members of society.

To provide and assist in providing facilities for sport, recreation, or other leisure time occupation with the object of improving the conditions of life for those people.

To provide a framework for youth football, which will promote player participation, education, and other support to enable and maximise their potential in the sport, including the development of volunteers, administrators and officials.

To advance community development by promoting cooperation and joint activities between sport, community, business, voluntary and statutory organisations.

To promote equality and diversity, religious and racial harmony.

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

Achievements and performance

The Harry Gregg Foundation continues to cater for all sections of the community, to promote positive changes and provide opportunities to fulfil the dream of young children.

The 2023 – 2024 season has once again seen the foundation facilitate a wide range of activities for thousands of people weekly throughout a wide geographical area. This includes participation in football and various other health and social activities.

All facilitated through our fantastic network of volunteers and our cohesion with partner groups.

The Trustees of the foundation have continued to govern, administer, and collate all activities carried out by the various sub sections and committees.

Harry Gregg Foundation Youth League.

Harry Gregg Foundation Small Sided Games Centre.

Coleraine Disability Strikers.

Harry Gregg Foundation Girls Football.

HGF Young Volunteers.

HARRY GREGG FOUNDATION

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 JUNE 2024

Legacy Project

Following the sad passing of Harry in February 2020, the Gregg family wished to explore options to develop a living legacy project which would be befitting of the legend. The Gregg family, alongside the foundation, gathered together a wide spectrum of individuals and organisations who they believed would be able to help deliver such a project. The project has reached a significant milestone in its development with the commission of this feasibility study, which reflects the first formal step in the capital development program.

Harry Gregg Foundation Youth League

The youth League caters for competitive community based 11 aside football as an alternative to the National Leagues. The supports and empowers smaller individual teams and clubs to provide a wider approach to participation outside of the national structures, ensuring a true 'football for all' approach and the expansion of the associated benefits on health and social cohesion.

The League is affiliated through the Northern Ireland Boys Football Association (NIBFA) and therefore regulated compliant with the national governing body.

This season the league has once again shown growth across the various age groupings of Under 13 to 17.

Within a growing geographical area encompassing Ballycastle, Ballymena, Magherafelt, Londonderry and Strabane.

Harry Gregg Foundation Small Sided Games Centre

Harry Gregg Foundation Small Sided Games Centre remains the flagship program within the region of 5000 people in attendance at the University Coleraine Campus over a four-hour period each week.

The Centre has developed into a family friendly social occasion which is enjoyed equally by players, parents, grandparents, and friends. The non-competitive approach to the 7 and 9 aside games encourage the emphasis of fun as the key objective of the under 8–12-year-old age groups.

The Centre is closely associated with the Irish Football Association / McDonalds grassroot program and attracted registration of 120 teams from numerous member clubs encompassing a similar geographical area as the Youth League.

Coleraine Disability Strikers

Our disability football program continued to astound. Facilitated under the Harry Gregg Foundation brand, the program continues to engage players in all the benefits associated with the sport that they have grown passionate of. Over sixty players regularly attend across the junior and senior sections this week. The group this year on occasion participated and experienced the mainstream HGF small-sided games Centre on a Saturday morning as well as various disability tournaments and blitz days through establishing associations with Disability Sports NI and the IFA disability programs. Particularly pleasing has been the reaction of parents and guardians who noted advantages from both social and health perspective.

HARRY GREGG FOUNDATION

TRUSTEES' REPORT (CONTINUED) (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 JUNE 2024

Harry Gregg Foundation Girls Football

Following consultations with all member clubs and in partnership with IFA ladies' grassroots program we relaunched the girls only section in the attempt to provide a local geographical response to the dwindling number numbers of girls only participation throughout the national programs. Clubs quickly responded to the need with several girls only teams across a variety of age groups engaging in pilot fixtures. We have now launched the first all-girls league in Northern Ireland, which take place every Friday Night.

Harry Gregg Foundation Young Volunteers

We have continued to engage the participation of older teenage youths back in various voluntary, administrative and facilitation roles. Some of our volunteers being accredited with various qualifications, including First Aid, Child Protection, and IFA Level 1 Disability Coaching. Some of our young people were this year again recognized by the Irish Football Association Gold Mark Scheme for their commitment to volunteering.

Financial Review

The results for the year are set out on Page 6.

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

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to major risks.

Structure, Governance and Management

The charity is a company limited by guarantee, owned by its members, with an elected board of Trustees. It is governed by the Articles of Association.

Mr John Gregg	(Resigned 18 June 2024)
Mr S Kennedy	(Resigned 26 November 2021)
Mrs A Wallace	(Resigned 26 November 2021)
Mr W A Beckett	(Appointed 23 March 2021)
Mr J M Bradley	(Appointed 23 March 2021)
Mr P C McGibbon	(Appointed 23 March 2021)
Mr S J Shaw	(Appointed 23 March 2021)
Mr Peter Morrow	(Appointed 24 January 2022)
Mr Jonathan McCrudden	(Appointed 24 January 2022)

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

Trustee

Dated: 05/03/2025

HARRY GREGG FOUNDATION

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF HARRY GREGG FOUNDATION

I report on the financial statements of the Charity for the year ended 30 June 2023, which are set out of pages 6-15.

Respective responsibilities of 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:

- (i) examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008.
- (ii) 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
- (iii) 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 includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting recorded 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 Standards applicable in the UK and Republic of Ireland.
4. There is further information needed for a proper understanding of the accounts to be reached.

Independent Examiners 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 of Northern Ireland, I have found no matters that require drawing to your attention.

Laura Stirling
DML Accountants
Dated: 05/03/2025

HARRY GREGG FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR YEAR ENDED 30 JUNE 2024

	Notes	Unrestricted fund 2024	Restricted Funds 2024	Total	Unrestricted Funds 2023	Restricted Funds 2023	Total
Income from:							
Donations & sponsorship	3	0	0	0	0	2,500	2,500
Charitable activities	4	85,208	0	85,208	43,793	0	43,793
Fundraising	5	0	0	0	0	0	0
Investments	6	0	0	0	0	0	0
Total Income		<u>85,208</u>	<u>0</u>	<u>85,208</u>	<u>43,793</u>	<u>2,500</u>	<u>46,293</u>
Expenditure on:		<u>79,043</u>	<u>0</u>	<u>79,043</u>	<u>39,896</u>	<u>0</u>	<u>39,896</u>
Net (expenditure)/income for the year/ Net movement in funds		6,165	0	6,165	3,898	2,500	6,398
Fund balances at July 2023		<u>42,299</u>	<u>3,334</u>	<u>45,633</u>	<u>38,401</u>	<u>834</u>	<u>39,235</u>
Funds balances at 30 June 2024		<u><u>48,464</u></u>	<u><u>3,334</u></u>	<u><u>51,798</u></u>	<u><u>42,299</u></u>	<u><u>3,334</u></u>	<u><u>45,633</u></u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirement for an income and expenditure account under the Companies Act 2006.

HARRY GREGG FOUNDATION

BALANCE SHEET AS AT 30 JUNE 2024

	Notes	£	2024 £	£	2023 £
Fixed Asset					
Van	10	2,083			
Current Assets					
Debtors	11	0		89	
Cash at bank and in hand		60,601		56,430	
		<u>60,601</u>		<u>56,519</u>	
Creditors: amount falling due within one year	12	(10,886)		(10,886)	
Net current assets			<u>51,798</u>	<u>45,633</u>	
Income funds					
Restricted funds	13	3,334		3,334	
Unrestricted funds		48,464		42,299	
			<u>51,798</u>	<u>45,633</u>	

The company is entitled to exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended June 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 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.

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

The financial statements were approved by the Trustees on 5th March 2025.

Mr Maurice Bradley
Trustee

Mr Peter Morrow
Trustee

Company Registration No. NI628847

HARRY GREGG FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

Charity information

Harry Gregg Foundation is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 17 Primrose Gardens, PORTRUSH, Co. Antrim, BT56 8SE.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Memorandum and Article, the Companies Act 006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their account in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provision of the SORP for charities applying FRS 102 updates, bulletin 1 not to prepare a Statement of Cash Flows.

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

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

1.2 Going concern

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

1.3 Charitable Funds

General funds are unrestricted funds which 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.

Designated funds are unrestricted funds earmarked by the Trustees for particular 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 is charged against the specific fund.

1.4 Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Cash donations are recognized on receipt other donations are recognized once the Charity has been notified of the donation, unless performance conditions require deferral of the amount.

Grants are credited to deferred revenue. Grants towards capital expenditure are directly written off against the cost of the assets as incurred. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

HARRY GREGG FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

(continued)

1.5 Resources expended

Liabilities are recognized as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of obligation can be measured reliably.

1.6 Cash and cash equivalents

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

1.7 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

Financial liabilities are derecognized when the Charity's contractual obligations expire or are discharged or cancelled.

HARRY GREGG FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

2 Critical accounting estimates and judgements

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

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

3 Donations & sponsorships

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts						
Grants	0	0	0	0	2,500	2,500
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>
Grants receivable for core activities						
Department for Communities						
Grant	0	0	0	0	0	0
NIBFA	0	0	0	0	0	0
Other	0	0	0	0	0	0
Irish Society	0	0	0	0	0	0
CC&G	0	0	0	0	2,500	2,500
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>

HARRY GREGG FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

4 Charitable activities

	Team Fees 2024 £	Team Fees 2023 £
Income from charitable activities - Team fees	85,208	43,793
	<u>85,208</u>	<u>43,793</u>
Analysis by fund		
Unrestricted funds	85,208	43,793
Restricted fund	<u>0</u>	<u>0</u>

5 Fundraising

	Restricted funds 2024 £	Restricted funds 2023 £
Fundraising events	<u>0</u>	<u>0</u>

6 Investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>0</u>	<u>0</u>

HARRY GREGG FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

7 Charitable activities

	2024	2023
	£	£
Coach Hire	955	1,354
Pitch Hire	36,605	13,075
Membership	0	189
Match officials	25,930	16,564
Clothing	4,119	2,204
Equipment	0	0
Travel/Motor Expenses	1,632	0
Tournament Costs	0	0
Volunteer education	0	350
Awards	1,800	2,335
	<u>71,041</u>	<u>36,072</u>
Share of support costs (see note 8)	<u>8,002</u>	<u>3,824</u>
	<u>79,043</u>	<u>39,896</u>
Analysis by fund		
Unrestricted funds	79,043	39,896
Restricted funds	0	0
	<u>79,043</u>	<u>39,896</u>

HARRY GREGG FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

8 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Stationary & Publicity	569		569	928		928
Telephone & Internet	278		278	248		248
Website costs	0		0	0		0
Consultancy	0		0	850		850
Legacy - Consultancy	0		0	0		0
Insurance	1,927		1,927	1,127		1,127
Bank Fees & Charges	359		359	286		286
Professional Fees	900		900	0		0
Medical	0		0	0		0
Donation	0		0	0		0
Event costs	3,943		3,943	385		385
Business Outline						
Case	0		0	0		0
Covid recovery	0		0	0		0
Repairs/Maintenance	26		26	0		0
	<u>8,002</u>	<u>0</u>	<u>8,002</u>	<u>3,824</u>	<u>0</u>	<u>3,824</u>
Analysed between						
Charitable activities	<u>8,002</u>	<u>0</u>	<u>8,002</u>	<u>3,824</u>	<u>0</u>	<u>3,824</u>

HARRY GREGG FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

10 Fixed Assets

	Motor Vehicle £	Plant & Machinery £
25% Reducing Balance		
Cost or valuation		
At 1st July 2023	0	0
Additions	2,500	0
At 30th June 2024	2,500	0
Depreciation		
At 1st July 2023	0	0
Charge for the year	417	0
At 30th June 2024	417	0
Net Book Value		
At 30th June 2024	2,083	0
At 30th June 2023	0	0

11 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	0	134

12 Creditors: amounts falling due within one year

	2024	2023
	£	£
	Notes	
Grants	10,886	10,886
Accruals and deferred income	10,886	10,886

HARRY GREGG FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

13 Restricted funds

Restricted funds is comprised of the following:

	Balance at 01 July 2022 £	Movement in funds		Balance at 1 July 2023 £	Movement in funds		Balance at 30 June 2024 £
		Incoming resources £	Outgoing resources £		Incoming resources £	Outgoing resources £	
Fundraising & sponsorship a/c	835	0	0	835	0	0	835
DSD Fund a/c	10,884	0	0	10,884	0	0	10,884
Deferred Income SSGC & Youth League a/c	(10,884)	0	0	(10,884)	0	0	(10,884)
Community Dev- Legacy a/c	0	0	0	0	0	0	0
	0	2,500	0	2,500	0	0	2,500
	<u>835</u>	<u>2,500</u>	<u>0</u>	<u>3,335</u>	<u>0</u>	<u>0</u>	<u>3,335</u>

14 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Funds balance at 30 June 2024 are represented by:						
Current assets/ (liabilities)	<u>42,299</u>	<u>3,334</u>	<u>45,633</u>	<u>38,401</u>	<u>834</u>	<u>39,235</u>
	<u>42,299</u>	<u>3,334</u>	<u>45,633</u>	<u>38,401</u>	<u>834</u>	<u>39,235</u>