

Club Tyrone (Cumann Thír Eoghain)
Annual Report and Financial Statements
For the Year Ended
31 October 2019

Contents

| | SECTION | PAGE |
|-----------|------------------------------------|-------------|
| 1. | Trustees and other charity details | 3 |
| 2. | Trustees' Report | 4 |
| 3. | Independent Examiner's Report | 9 |
| 4. | Statement of Financial Activities | 11 |
| 5. | Balance Sheet | 12 |
| 6. | Notes to the Accounts | 13 |

Section 1: Charity Details (at 31 October 2019)

Name: Club Tyrone (Cumann Thír Eoghain)

Registration Number: 105255

HMRC Reference: CT20680

Address: Tyrone GAA Centre
230 Radergan Road
Garvaghey
Dungannon
Co Tyrone
BT70 2DH

Trustees: Mark Conway (Chairperson)
Declan Devlin (Secretary)
Roisin Dooher (Treasurer)
John Duffy
Patrick Harte
Patrick Forbes

Additional committee members:
Adrian Colton
Eileen Connolly
Damian Harvey
Martin Haughey
Eugene McConnell
Michael Winters
Michael Kerr

Section 2: Trustees' Report for the year ended 31 October 2019

The trustees present their annual report and financial statements for the charity for the year ended 31 October 2019.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act (Northern Ireland) 2008 as amended by the Charities Act (Northern Ireland) 2013 and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

Objectives and Activities for the public benefit

The objects of the Association are:

- a. to advance public education in and to preserve the Gaelic heritage, language and culture, resulting in a more developed understanding and knowledge of the Gaelic heritage, including more widespread practice of the Gaelic language and knowledge of local history and culture; and
- b. the promotion of community participation in healthy recreation, in particular by the provision of facilities for the playing of Gaelic sports, resulting in increased participation that will positively affect the health of those involved.

- We believe it's vital that people's lives include structure, focus, support and a clear sense of Who they are and Where they're from
- We respond to those needs by celebrating, promoting and developing the games, language, history, heritage and culture of Gaelic Tyrone.
- We progress that largely by raising money, which we place under the full control of the elected Tyrone GAA County Committee
- We also organise/deliver events, seminars, talks and publications that will deepen our understanding of our place, our heritage and our Tyrone common bonds.
- We do all this as willing volunteers, drawing no salaries and claiming no expenses, simply because we cherish our Tyrone heritages, people and communities
- We fit wholly and unequivocally within the Tyrone GAA governance structure, work to an approved annual work-plan, meet and report monthly to the Tyrone GAA County Committee and then to the annual Tyrone GAA County Convention, with our financials audited as part of the Tyrone GAA audit process
- We Report annually to our donors and welcome the involvement of and feedback from all

'Brabús + paisean chuig cuspóir mhór ... profit + passion for a purpose'

Public Benefit Declaration

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

Support for Tyrone GAA

Public benefit has always driven both the GAA and Club Tyrone. Club Tyrone created significant public benefit in 2019 by supporting Tyrone GAA to:

- Provide and manage Gaelic sporting, cultural and heritage activities for 55 GAA Clubs, 550 teams and 11,872 adult and 8,596 youth participants across Tyrone
- Deliver coaching in Clubs and Schools across Tyrone and through 53 Tyrone GAA Summer Camps involving 5,364 children
- Prepare, organize and field seven different amateur adult and underage Football and Hurling teams to represent our County and its 182,000 people, and which this year attracted a gross attendance of around 300,000 people at different venues across Ireland
- Resource Acadamh Thír Eoghain, which continues to energise the sporting and personal development of 200 of our young people
- Manage and maintain the Garvaghey Centre, our multi-layered facility which delivered Gaelic sporting and cultural activity for over 55,000 people this year
- Deliver a range of initiatives to support and develop individual and community health and well-being
- Build pride and contentment in self, in community and in place for everyone living in Tyrone and help us all to better understand and appreciate our people, history, culture and heritage

Club Tyrone activities

- Oversaw and managed a net cash contribution of £309,023 to Tyrone GAA which very significantly facilitates its public benefit work
- Secured a 'gift aid' tax repayment of just over £12,000 from HMRC
- Produced and circulated to every school in Tyrone 20,000 copies of the Red Hand Fanzine for our 'six-to-sixteen-year-old' population and supplemented this with an on-line digital follow-up over the spring and summer
- Hosted the Annual Club Tyrone Members' Night in May, attended by over 200 Patrons, Members and friends
- Scoped, launched and recruited over 90 members for a 'Hub Patrons' planned giving funding scheme for Tyrone's new Performance Hub project at Garvaghey and secured on behalf of Tyrone GAA £20,000 in funding for the project from the Fermanagh and Omagh Council
- Held our now annual 'Meet the Players' event after the Galway Allianz League game in March involving over 300 children and young people
- Established a Club Tyrone Hub in Philadelphia and delivered a third annual Club Tyrone New York Golf Event in Hudson National, New York

- Hosted at Garvaghey, a Nollaig na mBan ('Women's Christmas') event (6 January, 54 people) and workshops/seminars on St Brigid's Cross-Making (31 January, 30 people) and on the social and economic issues facing Rural GAA (30 March, 34 people)
- Developed a new digital celebration of our Members at Garvaghey
- Contributed to Tyrone GAA's Red Hand View match programmes
- Attended 'brother/sister County GAA events' in Antrim (Saffron Business Forum) and Derry (Club Derry Golf Day) and met to talk business with fellow Gaels from Cork, Mayo, Monaghan and Scotland.

Cumann Thír Eoghain ... Thall ó na Toim: Club Tyrone ... Beyond the Bushes

In spring 2019 we were delighted to see Tyrone Gaels in Philadelphia launch a Club Tyrone 'Hub' in that great city, a place that has powerful historic links with our County. In the autumn our Club Tyrone colleagues in New York delivered a third Annual Club Tyrone Golf Classic in the wonderful setting of Hudson National.

That connectivity and mutual support are very important for us as Tyrone people and are things we plan to develop and build.

Financial Review

Club Tyrone gross donations in the financial year to 31 October 2019 were £386,756, approximately £78,000 higher than prior year as a result of the impact of the significant effort in raising funds under the Hub Patron scheme.

The Garvaghey Patron scheme has now formally concluded, with the final Patrons finishing off their £5,000 commitments.

The successful Dragon scheme has also expired for many donors, and the Gift Aid income has reduced accordingly.

In line with prior year, we have seen significant contributions from our overseas diaspora, including approximately £10,000 raised by the newly established Club Tyrone Philadelphia scheme. As our donations are recognised when received, income for the current financial year included approximately £31,000 relating to the Club Tyrone New York golf day held in 2018, and income for the 2019 golf event will not be recognised until financial year ending 31 October 2020.

Expenditure on Club Tyrone activities was largely in line with prior year, with the majority of costs relating directly to the additional funds raised in the USA.

Further details on the financial performance are set out in the Statement of Financial Performance further in this document.

Structure, Governance and Management

Club Tyrone is an unincorporated association governed by a Constitution.

The Club Tyrone committee is formed at the outset of each calendar year by way of vote by the Tyrone County Committee.

The details of the Trustees are set out on page 3.

In the financial year to 31 October 2019, the committee:

- Met formally as a Committee 12 times
- Reported monthly to the Tyrone County Committee and to the County Convention
- Published the 2018 Club Tyrone Annual Report and circulated it to Members, Patrons, others and The Charity Commission

Reference and administrative details

The charity registration number, registered address and current trustees are all detailed on Page 3 of this report. All Trustees were in position throughout the reporting period.

Covid-19 impact

The Annual General Meeting of Club Tyrone was postponed due to Covid 19 and the accounts were not formally signed until 28 August 2022. Please note that the financial statements were verified by the Independent Examiner in August 2020.

Statement of Trustees' Responsibilities

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 – UK GAAP).

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs for the charity and of the incoming resources and the application of the resources of the charity for the period.

In preparing the 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;
- Make judgements and estimates that are reasonable;
- State whether applicable accounting standards, comprising FRS102, have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

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 the financial statements comply with the Charities Act (Northern Ireland) 2008. 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.

Independent Examiner

The Trustees appointed Neal Shanks ACMA, GCMA as independent examiner.

By order of the Trustees



Mark Conway

.....

Section 3: Independent Examiner's Report to the charity trustees of Club Tyrone (Cumann Thír Eoghain)

I report on the accounts of the Trust for the financial year ended 31 October 2019, set out on the following pages.

Respective responsibilities of charity 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 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.

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.

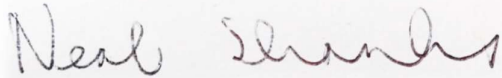
My role is to state whether any material matters have come to my attention giving me cause to believe:

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 the 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

Since your charity's income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Institute of Management Accountants, which is one of the listed bodies.

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.

A handwritten signature in blue ink that reads "Neal Shanks". The signature is written in a cursive style and is centered on the page.

Neal Shanks, CIMA CGMA
25 August 2020

Section 4: Statement of Financial Activities (including Income and Expenditure Account)**YEAR ENDED 31 OCTOBER 2019**

| | Unrestricted Funds 2019 | Total Funds 2019 | Prior year 2018 |
|---|-------------------------------|----------------------|-----------------------|
| | £ | | £ |
| Income | | | |
| <i>From charitable activities</i> | | | |
| Club Tyrone/Dragon/Patron Donations | 329,517 | 329,517 | 196,545 |
| Gift Aid | 12,258 | 12,258 | 15,573 |
| Fundraising events – local | 2,415 | 2,415 | 11,542 |
| London contributions | - | - | 12,855 |
| USA contributions | 37,561 | 37,561 | 63,701 |
| Grant income | - | - | 3,688 |
| Other sponsorship | 5,000 | 5,000 | 5,000 |
| | 386,751 | 386,751 | 308,905 |
| EXPENDITURE | | | |
| <i>Cost of charitable activities</i> | | | |
| Club Tyrone | 3 (77,727) | (77,727) | (73,979) |
| Administration | 3 - | - | - |
| | (77,727) | (77,727) | (73,979) |
| Surplus for the year | 309,024 | 309,024 | 234,926 |
| Donations to Tyrone County Committee | (246,295) | (246,295) | (238,790) |
| Net movement in funds | <u>62,729</u> | <u>62,729</u> | <u>(3,864)</u> |

These relate to the continuing activities of Club Tyrone.

Section 5: BALANCE SHEET AS AT 31 OCTOBER 2019

| | <u>Restricted Funds</u> | <u>Unrestricted Funds</u> | <u>Total Funds Oct19</u> | <u>Prior Year Oct18</u> |
|---|-----------------------------|-------------------------------|------------------------------|-----------------------------|
| | | | | £ |
| Current assets | | | | |
| First Trust Bank, Omagh | | 46,310 | 46,310 | 3,475 |
| Bank of Ireland, Omagh | | 73,126 | 73,126 | 28,783 |
| Allied Irish Bank, Castleblaney | | 8,891 | 8,891 | 1,778 |
| CAF America | 375 | 375 | 375 | |
| M&T Bank, New York | — | <u>67,944</u> | <u>67,944</u> | <u>50,194</u> |
| Total Assets | 375 | 196,251 | 196,626 | 94,788 |
| 7,142 | | | | |
| Current Liabilities | | (39,110) | (39,110) | - |
| Total Liabilities | | (39,110) | (39,110) | - |
| Total Net Assets | 375 | 157,142 | 157,517 | 94,788 |
| REPRESENTED BY: | | | | |
| Opening Reserves at 1 Nov | | 94,788 | 94,788 | 98,652 |
| Net Surplus/(Deficit) for the Year (including donations) | | 62,729 | 62,729 | (3,864) |
| Currency reserves | | - | - | - |
| Unrestricted Closing Reserves at 31 October | | <u>157,517</u> | <u>157,517</u> | <u>94,788</u> |

The notes on pages 13-14 form part of these accounts.

Approved by the trustees on 25 August 2022 and signed on their behalf by:



Mark Conway, Chair

Section 6: Notes to the accounts**1. Accounting policies**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts.

The financial statements have 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 UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the legislation prescribed by statute in Northern Ireland.

Club Tyrone is a public benefit organisation as defined by FRS102.

The Trustees consider that there are no material uncertainties about the association's ability to continue as a going concern.

Donations

Donations are recognised in full when received.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

Charitable Activities

Charitable expenditure comprises those costs incurred by Club Tyrone in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to supply them.

Foreign exchange

Transactions denominated in foreign currencies are translated at the average exchange rate for the period.

All monetary assets and liabilities are translated at the exchange rate at the Balance Sheet date. The resulting gain or loss is dealt with in the Statement of Financial Activities.

Funds

The majority funds generated by Club Tyrone are designed unrestricted in that they have not been generated for specific purposes laid down by the respective donors.

The exception is funds donated through the Charities Aid Foundation in the USA, for which specific projects have been identified.

2. Trustees' expenses

The Trustees and committee members all give freely their time and expertise without any form of remuneration or other benefit in cash or in kind.

3 **Analysis of Charitable Expenditure** **Club Tyrone**

| | FY19 | FY18 |
|------------------------------|------------------------|------------------------|
| | £ | £ |
| Members' Events | (3,806) | (11,006) |
| Merchandise | (3,495) | (5,476) |
| Celebration events | - | - |
| USA event costs | (52,389) | (37,180) |
| London Golf Event costs | - | (9,622) |
| Printing and document design | (9,900) | (7,222) |
| Hub Patron expenses | (3,863) | - |
| Other costs | <u>(4,274)</u> | <u>(3,473)</u> |
| | <u>(77,727)</u> | <u>(73,979)</u> |

4. **Analysis of Current Liabilities**

Accruals and deferred income relate to charitable activities and unrestricted funds respectively.