

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2019
FOR
SOUTH BELFAST YOUTH FOOTBALL LEAGUE**

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SOUTH BELFAST YOUTH FOOTBALL LEAGUE

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FOR THE YEAR ENDED 31 MAY 2019**

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SOUTH BELFAST YOUTH FOOTBALL LEAGUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2019

The trustees present their report with the financial statements of the charity for the year ended 31 May 2019. The trustees have adopted the provisions of 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

Objectives and aims

The South Belfast Youth League has existed since 1969 providing cross community football for over 200 teams, consisting of 3000 (approx.) young people, covering all socio-economic groups. It is entirely run by volunteers and is funded through team subscriptions. It was established, and exists, for the objective of advancement of Amateur Youth football for young persons regardless of gender, race or religion.

SOUTH BELFAST YOUTH FOOTBALL LEAGUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2019

OBJECTIVES AND ACTIVITIES

Significant activities

As stated above, the league dates from 1969, August of that year to be exact. In reaction to increasing violence, Church and Community leaders had called for a greater involvement for young people in activities designed to keep them well away from that violence. This call led to the creation of a plethora of children's organisations. Not surprisingly football clubs were very much in the forefront of the newly created organisations and bodies. Several sprung up in the greater South Belfast area alone, as well, of course, throughout Belfast and the surrounding areas.

These new clubs immediately found themselves with a dilemma which threatened the very and newly established existence. By the time these clubs were beginning to get organised, with committee structures, coaches and the basic equipment of balls, cones, bibs and the like, saying nothing about the need to obtain club kits, the established leagues were not only full of their complement of established and newly joined, but already existing clubs but had, in all cases, already started their league fixtures for the coming season.

Consequently, the problem of how to move from merely one or two evening's training to become actually involved in competitive football matches, both league and cup, had to be resolved. Well-meaning good intentions were one thing, but well-meaning good intentions were not going to retain the interests of children, both teen and pre-teen, who were as impatient then for the cut and thrust of football competition as they remain fifty years on.

The problem was solved by John Cassidy, who had been involved himself in the foundation of one of these new clubs. John along with three or four others decided that if existing leagues were full up and couldn't be used to gain access for the new clubs, the answer was simple - just establish a new league, in September, a month into the traditional football season.

Simple as that... and from the wonderful naive, that's all there is to it attitude of John who, in addition, would go on to serve as Secretary of the league for an impressive forty years, and his intrepid group of helpers, the South Belfast League was born. There were no fanfares, no press releases, no offices even. It can be truthfully stated that in its earliest days the league operated out of John's living room, Forget computers, programmes, matrices for the fixtures and all the rest, it was John and an armchair and a hard backed note book and a pencil... and, lo, the first South Belfast League fixtures were in place. It wasn't UEFA, Geneva and the Champions league draw!

From such inauspicious starts do successful organisations grow... and grow the league did! The unrest within society meant that the 70s was a decade of consolidation mainly, coupled with a steady increase in size year on year. Notwithstanding the difficulties, leagues were played out at most age groups and full cup competitions were staged. The 80s and 90s continued to see growth and by the turn of the new century the league was operating competitions at all the ages groups then applicable to children's football, namely under 10 to under 16. Each age group could boast anywhere from ten to fourteen teams, in the odd case, from year to year, even more. The 90s also saw the league management committee expand to ensure that, in addition to the normal committee post of Chairman, Secretary and Treasurer, all the facet of competitive football referee co-ordination, fixtures, discipline etc. - were covered by a (generally) hardy band of volunteers.

By this stage, the league had also started to look abroad to competitions, so that the best of our players, and not just the best, could experience what, in the first instance, England had to offer, with Blackpool tournament becoming part of end of century South Belfast League folklore. This, of course, was the modest forerunner for the now annual South Belfast league select team trip to Spain. More of that later, for the moment the not quite as exotic but equally important both in terms of prestige and player development through the experience of the standards of football elsewhere, the new century also saw on an increasing basis South Belfast select teams at a variety of age groups heading off to the Foyle and Milk Cups each year.

The first decade of the twenty first century presented the South Belfast league, now the South Belfast Invitational Youth League, with challenges that it could only have dreamt of way back in the days of John's armchair. Expansion, expansion, expansion was the mantra of the first ten years of century 21.

SOUTH BELFAST YOUTH FOOTBALL LEAGUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2019

OBJECTIVES AND ACTIVITIES

Firstly, the successes of many of the established clubs within the league, e.g. Aquinas, Rosario, St. Oliver Plunkett's, to name but a few, in the NIBFA Cup and, more latterly through involvement in the National League, saw dramatic increase in the size of these clubs during this time. The only way to satisfy the demand for competitive football for all who wanted to play it was to create second teams. The clubs in question contacted the league about the enrolment of second teams. The league, conscious to the last of its ever expanding duty to provide football for all, irrespective of abilities, readily agreed. Many of the better pitches that had previously only staged one match on a Saturday now found their hallowed turf, sorry... well maintained grass, accommodating two matches each Saturday. The double header - matches kicking off at 9.00am and 11.00am - had made its debut. The luxury of getting out of bed for a 10.00am kick off was gone!

Secondly, by the middle of the first decade of the twenty first century the South Belfast League could rightly be described as flying. Every pitch in Belfast and Castlereagh council areas was booked solidly, from a situation not ten years previously of a limited number of referees, there were now officials for virtually every match. The running of the whole operation by a small band of volunteers was extremely impressive. In addition, the league now committed to participation by select teams in prestigious competitions abroad, notably Spain.

As a result, more teams wanted to join, attracted by the various levels of ability and the multiple divisions now at each age group. Allied to this, a lot of other leagues in the Belfast or general Belfast area began to wane under the strain of the time demands of volunteers involved in running clubs and leagues. The Down and Connor league, the Castlereagh league and the East Antrim league all folded sending applications to the South Belfast league soaring. Similarly, guided by that noble principle of wanting to and trying to provide football for all, the league committee just got their heads down and got on with running a league of well over 200 teams.

Public benefit

The direct benefits which flow from this objective include:-

- (i) Increasing participation in sport for young people
- (ii) Development of physical, mental, social and moral standards which promote good citizenship in young people.
- (iii) Maximising the potential of young footballers evidenced by the steady number who have come through the league to play professionally across the water. The likes of Jim Magilton.
- (iv) Enhancing good community relations with incorporation and integration of young people of every gender, race and religion.

These benefits will be evidenced through local and national government statistics and feedback to the league from forms and surveys.

The purpose of our charity may lead to injury when participating in sport, however we will aim to minimise injuries by carrying out risk assessments for all activities and by ensuring that all coaches and volunteers have received first aid training. We are not aware of any other harm flowing from our objectives.

The charity's beneficiaries are the general public.

There could be a possible private benefit to our trustees, coaches and suppliers whilst engaging with us, however these benefits are incidental and necessary to ensure the benefit is provided to our beneficiaries.

SOUTH BELFAST YOUTH FOOTBALL LEAGUE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2019

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The SBYFL run a number of leagues allowing children between the ages of 11 - 19 years old to take part in football. The organisations core activities and services include running a football league and cup tournaments and providing facilities for children and young people to take part in sport. Additionally our select teams participated in various other tournaments held throughout the year, which includes the Blackpool Cup and Costa Blanca Cup. As already stated in our benefits statement we cater for approximately 3000 children and young people through these services. We provide structured football for 200 teams throughout Northern Ireland and have included education through information and awareness sessions around topics such as child protection, sports injuries and defibrillator use. The league also run courses on first aid, refereeing and coaching and will continue with these as well as looking at requests for other courses when the need arises.

Investment performance

This year we have purchased 3 minibuses and a van which are lent out to teams in the SBYFL and given grants for the purchase of sports glasses for disadvantaged children in the league and also supplied sports equipment for teams.

FINANCIAL REVIEW

Financial position

There was a deficit in the year of £5,286.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

105585

Principal address

266 Lisburn Road
Belfast
Co. Antrim
BT9 6GF

Trustees

N Murphy
G Spence
R Johnston
T Rossi
G Warnock
D Campbell

Independent Examiner

M.B.McGrady & Co
Chartered Accountants
Suite 2B
Cadogan House
322 Lisburn Road
Belfast
Co. Antrim
BT9 6GH

SOUTH BELFAST YOUTH FOOTBALL LEAGUE

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2019**

Approved by order of the board of trustees on 13 May 2021 and signed on its behalf by:

Dennis Campbell

DENNIS CAMPBELL

Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SOUTH BELFAST YOUTH FOOTBALL LEAGUE**

Independent examiner's report to the trustees of South Belfast Youth Football League

I report to the charity trustees on my examination of the accounts of South Belfast Youth Football League (the Trust) for the year ended 31 May 2019.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities (Northern Ireland) 2008 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charities Commission under section 145(5)(b) of the Act.

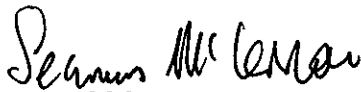
Independent examiner's statement

Since your charity's gross incomes 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 Accountants Ireland which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Seamus McLernon
Chartered Accountants Ireland
M.B. McGrady & Co
Chartered Accountants
Suite 2B
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322 Lisburn Road
Belfast
Co. Antrim
BT9 6GH

13 May 2021

SOUTH BELFAST YOUTH FOOTBALL LEAGUE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2019**

	Notes	2019 Unrestricted fund £	2018 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
General		347,651	324,563
EXPENDITURE ON			
Charitable activities			
General		352,938	301,148
Other		(1)	1
Total		<u>352,937</u>	<u>301,149</u>
NET INCOME/(EXPENDITURE)		(5,286)	23,414
RECONCILIATION OF FUNDS			
Total funds brought forward		39,475	16,061
TOTAL FUNDS CARRIED FORWARD		<u><u>34,189</u></u>	<u><u>39,475</u></u>

The notes form part of these financial statements

SOUTH BELFAST YOUTH FOOTBALL LEAGUE

BALANCE SHEET
31 MAY 2019

	Notes	2019 Unrestricted fund £	2018 Total funds £
FIXED ASSETS			
Tangible assets	4	22,844	14,961
CURRENT ASSETS			
Cash at bank		33,198	41,344
CREDITORS			
Amounts falling due within one year	5	(21,853)	(16,830)
NET CURRENT ASSETS		<u>11,345</u>	<u>24,514</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>34,189</u>	<u>39,475</u>
NET ASSETS		<u>34,189</u>	<u>39,475</u>
FUNDS			
Unrestricted funds	6	34,189	39,475
TOTAL FUNDS		<u>34,189</u>	<u>39,475</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 May 2021 and were signed on its behalf by:

Dennis Campbell

Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2019

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act (Northern Ireland) 2008. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Motor vehicles	- 20% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2019

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2019 nor for the year ended 31 May 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2019 nor for the year ended 31 May 2018.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
General	324,563
 EXPENDITURE ON	
Charitable activities	
General	301,148
Other	1
Total	<u>301,149</u>
 NET INCOME	 <u>23,414</u>
 RECONCILIATION OF FUNDS	
Total funds brought forward	16,061
 TOTAL FUNDS CARRIED FORWARD	 <u><u>39,475</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2019

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 June 2018	-	18,700	18,700
Additions	629	13,900	14,529
	<u>629</u>	<u>32,600</u>	<u>33,229</u>
At 31 May 2019	629	32,600	33,229
DEPRECIATION			
At 1 June 2018	-	3,739	3,739
Charge for year	126	6,520	6,646
	<u>126</u>	<u>10,259</u>	<u>10,385</u>
At 31 May 2019	126	10,259	10,385
NET BOOK VALUE			
At 31 May 2019	<u>503</u>	<u>22,341</u>	<u>22,844</u>
At 31 May 2018	<u>-</u>	<u>14,961</u>	<u>14,961</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Other creditors	<u>21,853</u>	<u>16,830</u>

6. MOVEMENT IN FUNDS

	At 1/6/18 £	Net movement in funds £	At 31/5/19 £
Unrestricted funds			
General fund	39,475	(5,286)	34,189
	<u>39,475</u>	<u>(5,286)</u>	<u>34,189</u>
TOTAL FUNDS	<u>39,475</u>	<u>(5,286)</u>	<u>34,189</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	347,651	(352,937)	(5,286)
	<u>347,651</u>	<u>(352,937)</u>	<u>(5,286)</u>
TOTAL FUNDS	<u>347,651</u>	<u>(352,937)</u>	<u>(5,286)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2019

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/6/17 £	Net movement in funds £	At 31/5/18 £
Unrestricted funds			
General fund	16,061	23,414	39,475
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>16,061</u>	<u>23,414</u>	<u>39,475</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	324,563	(301,149)	23,414
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>324,563</u>	<u>(301,149)</u>	<u>23,414</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/6/17 £	Net movement in funds £	At 31/5/19 £
Unrestricted funds			
General fund	16,061	18,128	34,189
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>16,061</u>	<u>18,128</u>	<u>34,189</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	672,214	(654,086)	18,128
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>672,214</u>	<u>(654,086)</u>	<u>18,128</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2019**

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2019.

SOUTH BELFAST YOUTH FOOTBALL LEAGUE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2019**

	2019 £	2018 £
INCOME AND ENDOWMENTS		
Charitable activities		
Income	347,651	324,563
Total incoming resources	347,651	324,563
EXPENDITURE		
Charitable activities		
Hire of Pitches	209,522	180,245
Referee/Coordinators' Costs	4,626	2,846
Competitions & Awards	67,397	64,014
Match Recordings	6,230	4,750
Sports Equipment	12,760	9,278
	300,535	261,133
Other		
Exceptional items	(1)	1
Support costs		
Management		
Wages	8,140	8,315
Rent	8,184	7,116
Insurance	2,675	2,773
Office Equipment	3,728	115
Telephone & Internet	3,266	2,878
Postage and stationery	5,735	4,537
General Expenses	3,835	3,834
Motor Expenses	8,785	5,375
Bank Fees	659	582
Depreciation - Fixtures	126	-
Depreciation - Motor Vehicles	6,520	3,740
	51,653	39,265
Governance costs		
Accountancy and legal fees	750	750
Total resources expended	352,937	301,149
Net (expenditure)/income	(5,286)	23,414

This page does not form part of the statutory financial statements