

Charity registration number NIC 107832

**BOURNEVIEW MILL FOOTBALL CLUB**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2023**

# BOURNEVIEW MILL FOOTBALL CLUB

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	G Anderson M Topping J Taylor A Willis MD Boyce BW Moore M Jackson
<b>Charity number</b>	NIC 107832
<b>Principal address</b>	27 Seagoe Road Portadown Craigavon Co Armagh BT63 5HW
<b>Independent examiner</b>	GMcG Group Limited 17 Mandeville Street Portadown Craigavon Co Armagh BT62 3PB
<b>Bankers</b>	AIB (NI) 18-20 Scotch Street Dungannon Co Tyrone BT70 1AZ

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# BOURNEVIEW MILL FOOTBALL CLUB

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# **BOURNEVIEW MILL FOOTBALL CLUB**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 MAY 2023**

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The trustees present their annual report and financial statements for the year ended 31 May 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Constitution, the Charities Act 2008 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 2019).

#### **Objectives and activities**

Established in 1962, Bourneview Mill Football Club use Pepperton Park, Tandragee Road in Portadown to provide sport and leisure activities for the residents of Portadown and the wider district council area of Armagh City, Banbridge and Craigavon Borough Council. The charitable club facilitate community events, training, workshops and functions to participants from all communities, religious and political backgrounds.

Two senior teams play in the Amateur Mid Ulster Football League. Teams train twice a week with qualified coaches and play matches on Saturdays and occasionally mid-week games in spring and summer.

Through football related activities the charitable club aim to teach values such as fair play, sportsmanship, commitment and discipline as well as the core sporting skills which are important in maintaining a healthy lifestyle.

The trustees have paid due regard to guidance issued by the Charity Commission for Northern Ireland in deciding what activities the charity should undertake.

#### **Achievements and performance**

During the year there were around fifty players registered with Bourneview Mill Football Club according to the Irish Football Association (IFA).

The senior team played in Section A, the topmost league. Competing against fifteen other teams over thirty matches, they finished in third place. They also competed in knockout competitions, as well as the Irish, Intermediate, Premier, Bob Radcliffe and Marshall Cups. They reached the final of both the Premier and Marshall Cup.

The Bourneview Mill 2nds team played in the Reserve League Division One. Competing against ten other teams over twenty matches they finished seventh. They also competed in knockout competitions, as well as the O'Hara, Wilmer Johnston Memorial Cups and the Mid-Ulster Shield.

Volunteers at the charitable club also managed the Bourneview 'Minis', for boys and girls aged between 3 and 7 years. This consisted of one hour football training lessons on Saturday mornings. In accordance with the charitable club's Child Protection Policy, all children attending the session were always accompanied with a parent or guardian. Approximately fifty children took part in the training each week from August 2022 to the end of May 2023. Officials from the Bourneview Mill Minis have applied to the IFA Grassroots Development Centre for the Armagh Banbridge and Craigavon Council area, for admittance to their junior competitive system of leagues.

The charitable club also organised Thursday night indoor football for over 35's, running from August 2022 to May 2023. Committee members and ex players participated in the one hour sessions at the Soccer Indoors, Portadown.

# **BOURNEVIEW MILL FOOTBALL CLUB**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 MAY 2023**

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The charitable club continued to run various workshops, functions and community events throughout the year.

Workshops included dealing with mental health, wellbeing and sessions of first-aid training were held for the benefits of those involved, from November through to January 2023.

Two Quiz nights were held in November 2022 and March 2023. This helped with community and social inclusion as well as being a fund raising opportunity.

The charitable club also hosted a community Fun Day event, in May 2023, in celebration of the King's coronation. The event was free and open to the local community. Activities at the event included football games for various ages, bouncy castles, face painting and children's games as well as barbecue food and soft drinks.

The volunteers with the Bourneview Minis organised a Christmas party with Santa and a Easter party with the Easter Bunny.

To celebrate the club's sixtieth anniversary, a dinner was held at Portadown Golf Club in September 2022, with over one hundred people in attendance. Attendees included committee members, players past and present and friends of the charitable club. Guest speakers were Gerry Armstrong, previous Tottenham Hotspur and Northern Ireland footballer and Liam Beckett, previous Irish league footballer and current football commentator with the BBC and Belfast Telegraph.

Throughout the year the charitable club's members organised the ground maintenance of the grass football pitch with fertiliser addition and improvement of soil drainage by the addition of neutral sand as well ground slitting. Weekly grass cutting and pitch line marking was voluntarily carried out by the members. Other work improvements of the facilities included the creation of cement pathways from the clubhouse to the playing area and alongside the playing area. These pathways allowed wheel chair access and also improved health and safety issues for spectators.

#### **Financial review**

The charitable club's financial results are set out in detail on pages 5-12.

There is an overall surplus of funds for the year of £40,596. Accumulated funds consist of unrestricted funds of £39,909 and restricted funds of £687.

#### **Reserves**

Bourneview Mill Football club aim to retain sufficient reserves to meet its expected future expenditure requirements, as well as future capital projects.

# BOURNEVIEW MILL FOOTBALL CLUB

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

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### Structure, governance and management

The charitable club was registered with the Charity Commission for Northern Ireland on 17 July 2020.

The trustees who served during the year and up to the date of signature of the financial statements were:

G Anderson  
M Jackson  
J Taylor  
A Willis  
MD Boyce  
BM Moore  
M Topping

### Organisation

The day to day running of the charitable company is overseen by the trustees.

Principal address:

27 Seagoe Road  
Portadown  
Craigavon  
Co Armagh  
BT63 5HW

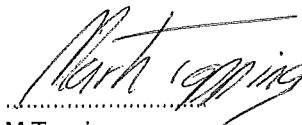
Charity Registration No: NIC 107832

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



.....  
G Anderson  
Trustee

Date: 25/03/24.....



.....  
M Topping  
Trustee

## BOURNEVIEW MILL FOOTBALL CLUB

### INDEPENDENT EXAMINER'S REPORT

#### TO THE TRUSTEES OF BOURNEVIEW MILL FOOTBALL CLUB

I report to the trustees on my examination of the financial statements of Bourneview Mill Football Club (the charity) for the year ended 31 May 2023.

#### Responsibilities and basis of report

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:

- that accounting records were not kept in accordance with section 63 of the Charities Act
- that the accounts do not accord with those accounting records
- that the accounts do not comply with the accounting requirements of the Charities Act
- 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.



CM McCarter FCA

GMcG PORTADOWN  
17 Mandeville Street  
Portadown  
Craigavon  
Co Armagh  
BT62 3PB

Date: 25 March 2024

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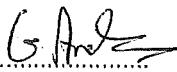
**BOURNEVIEW MILL FOOTBALL CLUB**

**BALANCE SHEET**

**AS AT 31 MAY 2023**

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		36,161		-
<b>Current assets</b>					
Stocks	10	105		-	
Cash at bank and in hand		6,655		5,039	
		<u>6,760</u>		<u>5,039</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(2,325)</u>		-	
Net current assets			4,435		5,039
<b>Total assets less current liabilities</b>			<u>40,596</u>		<u>5,039</u>
<b>Income funds</b>					
Restricted funds			687		165
Unrestricted funds			39,909		4,874
			<u>40,596</u>		<u>5,039</u>

The financial statements were approved by the Trustees on 25.3.2024

  
.....  
G Anderson  
Trustee

  
.....  
M Topping  
Trustee

# BOURNEVIEW MILL FOOTBALL CLUB

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b><u>Income and endowments from:</u></b>							
Donations and legacies	2	10,782	6,475	17,257	7,385	5,298	12,683
Other trading activities	3	15,551	-	15,551	17,239	-	17,239
Other income	4	41,831	-	41,831	-	-	-
<b>Total income</b>		<u>68,164</u>	<u>6,475</u>	<u>74,639</u>	<u>24,624</u>	<u>5,298</u>	<u>29,922</u>
<b><u>Expenditure on:</u></b>							
Charitable activities	5	33,129	5,953	39,082	23,007	5,133	28,140
<b>Net income for the year/ Net movement in funds</b>		35,035	522	35,557	1,617	165	1,782
Fund balances at 1 June 2022		<u>4,874</u>	<u>165</u>	<u>5,039</u>	<u>3,257</u>	<u>-</u>	<u>3,257</u>
<b>Fund balances at 31 May 2023</b>		<u><u>39,909</u></u>	<u><u>687</u></u>	<u><u>40,596</u></u>	<u><u>4,874</u></u>	<u><u>165</u></u>	<u><u>5,039</u></u>

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

All income and expenditure derive from continuing activities.

# **BOURNEVIEW MILL FOOTBALL CLUB**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 MAY 2023**

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#### **1 Accounting policies**

##### **Charity information**

Bourneview Mill Football Club is a charitable club, registered with the Charity Commission in Northern Ireland. Its principal address is 27 Seagoe Road, Portadown, Craigavon, Co Armagh, BT63 5HW.

##### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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. The principal accounting policies adopted are set out below.

##### **1.2 Going concern**

At the time of approving the financial statements, 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 financial statements.

##### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# BOURNEVIEW MILL FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MAY 2023

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#### 1 Accounting policies (Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

##### 1.9 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.

##### *Basic financial assets*

Basic financial assets, which include debtors and cash 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 a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# BOURNEVIEW MILL FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MAY 2023

#### 1 Accounting policies (Continued)

##### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised 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 a 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 obligations 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 recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Members donations	2,907	-	2,907	2,020	-	2,020
Non members donations	-	-	-	175	-	175
Government grants	725	6,475	7,200	-	5,298	5,298
Membership subscriptions	2,325	-	2,325	1,440	-	1,440
Signage sponsorship	4,825	-	4,825	3,750	-	3,750
	<u>10,782</u>	<u>6,475</u>	<u>17,257</u>	<u>7,385</u>	<u>5,298</u>	<u>12,683</u>

#### 3 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising events	5,075	2,375
Shop and gate takings	10,276	10,230
BT refund	-	4,634
Venue hire	200	-
Other trading activities	<u>15,551</u>	<u>17,239</u>

# BOURNEVIEW MILL FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

### 4 Other income

	Unrestricted funds	Total
	2023	2022
	£	£
Balances introduced	41,831	-

Balances introduced consisted of a cash balance of £100 and tangible fixed assets amounting to £41,731.

### 5 Charitable activities

	2023	2022
	£	£
Referees fees	3,272	2,520
Donations	870	-
Grounds maintenance	10,702	7,345
Clubhouse maintenance	231	865
Event costs	2,633	1,360
Television licence	159	159
Light and heat	1,811	2,477
Telephone	969	5,655
Training and venue hire	3,523	1,653
Consulting	360	150
Equipment	5,871	3,094
Subscriptions	872	624
Insurance	371	357
Bank fees	-	191
Physio fees	-	430
Depreciation	5,570	-
Shop supplies	1,161	1,260
	<u>38,375</u>	<u>28,140</u>
Share of support costs (see note 6)	227	-
Share of governance costs (see note 6)	480	-
	<u>39,082</u>	<u>28,140</u>
<b>Analysis by fund</b>		
Unrestricted funds	33,129	23,007
Restricted funds	5,953	5,133
	<u>39,082</u>	<u>28,140</u>

# BOURNEVIEW MILL FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

### 6 Support costs

	Support costs £	Governance costs £	2023 £
Bank fees	227	-	227
Accountancy	-	480	480
	<u>227</u>	<u>480</u>	<u>707</u>
Analysed between Charitable activities	<u>227</u>	<u>480</u>	<u>707</u>

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	<u>-</u>	<u>-</u>

### 9 Tangible fixed assets

	Land and buildings £	Plant and equipment £	Fixtures and fittings £	Total £
<b>Cost</b>				
Additions	32,408	6,215	3,108	41,731
At 31 May 2023	<u>32,408</u>	<u>6,215</u>	<u>3,108</u>	<u>41,731</u>
<b>Depreciation and impairment</b>				
Depreciation charged in the year	3,240	1,553	777	5,570
At 31 May 2023	<u>3,240</u>	<u>1,553</u>	<u>777</u>	<u>5,570</u>
<b>Carrying amount</b>				
At 31 May 2023	<u>29,168</u>	<u>4,662</u>	<u>2,331</u>	<u>36,161</u>

# BOURNEVIEW MILL FOOTBALL CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

<b>10</b>	<b>Stocks</b>	<b>2023</b>	<b>2022</b>
		£	£
	Shop supplies	105	-
		<u>105</u>	<u>-</u>

<b>11</b>	<b>Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
		£	£
	Trade creditors	1,845	-
	Accruals and deferred income	480	-
		<u>2,325</u>	<u>-</u>

<b>12</b>	<b>Analysis of net assets between funds</b>					
	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total	
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
	Fund balances at 31 May 2023 are represented by:					
	Tangible assets	35,474	687	36,161	-	-
	Current assets/(liabilities)	4,435	-	4,435	4,639	400
		<u>39,909</u>	<u>687</u>	<u>40,596</u>	<u>4,639</u>	<u>400</u>
		<u>39,909</u>	<u>687</u>	<u>40,596</u>	<u>4,639</u>	<u>400</u>

### 13 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).