

Charity registration number NIC 107832

BOURNEVIEW MILL FOOTBALL CLUB
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024

BOURNEVIEW MILL FOOTBALL CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

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

BOURNEVIEW MILL FOOTBALL CLUB

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 12

BOURNEVIEW MILL FOOTBALL CLUB

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2024

The trustees present their annual report and financial statements for the year ended 31 May 2024.

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 (MUFL). Teams train twice a week under the guidance of Irish Football Association (IFA) 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 thirteen other teams over twenty six matches they finished in bottom place and were relegated to Section B.

However, they were the winners of the Marshall Cup in June 2023. The competition had entries from all clubs within the MUFL and the Cup final was played at Holm Park, Armagh. They also competed in the Irish, Intermediate, Premier, Bob Radcliffe competitions during the year.

The Bourneview Mill 2nds team played in the Reserve League Division One with eleven other teams and finished tenth after twenty two matches. They also competed in knockout competitions, as well as the O'Hara Cup, the Wilmer Johnston Memorial Cup 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 2023 to the end of May 2024. Bourneview Mill Minis were admitted in June 2023 to the IFA Grassroots Development Centre for the Armagh, Banbridge and Craigavon Council area. The competitive leagues of different age groupings commenced in September 2023 and Bourneview Mill Minis were represented by thirty boys and girls.

The charitable club also organised Thursday night indoor football for over 35's, running from August 2023 to May 2024. Committee members and ex players participated in the one hour sessions at the Soccer Indoors venue, Portadown.

Throughout the year the charitable club has, on request, provided use of its' pitch and facilities to various interested groups. The MUFL had the Mid-Ulster League Cup Final at Pepperton Park in June 2023, Portadown Youth Football Club organised a Family Fun Day in June 2023 and Portadown Ladies Football team used the pitch and facilities for their ten home league matches from April 2024.

BOURNEVIEW MILL FOOTBALL CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

In February 2024, the charitable club achieved People and Clubs Accreditation which is the IFA's accreditation scheme for football clubs across Northern Ireland.

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 2024.

Three Quiz nights were held in October and November 2023 and April 2024. This helped with community and social inclusion as well as being a fund raising opportunity.

The charitable club also hosted two community Fun Day events, in June 2023 and May 2024. The events were 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 family movie night in December, a Christmas party with Santa and a family fun day on St Patricks day.

The charitable club's annual end of season dinner for players, members and their families was held in June 2023.

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 5-13.

There is an overall surplus of funds for the year of £39,500. Accumulated funds consist of unrestricted funds of £34,943 and restricted funds of £4,557.

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 2024

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
BW 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

.....
G Anderson
Trustee

BW Moore

.....
BW Moore
Trustee

Date: *18.3.2025*

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 2024.

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

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Date: 18th March 2025

- 4 -

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BOURNEVIEW MILL FOOTBALL CLUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:							
Donations and legacies	2	13,470	8,136	21,606	10,782	6,475	17,257
Other trading activities	3	12,973	-	12,973	15,551	-	15,551
Other income	4	-	-	-	41,831	-	41,831
Total income		<u>26,443</u>	<u>8,136</u>	<u>34,579</u>	<u>68,164</u>	<u>6,475</u>	<u>74,639</u>
Expenditure on:							
Charitable activities	5	31,225	4,450	35,675	33,129	5,953	39,082
Total expenditure		<u>31,225</u>	<u>4,450</u>	<u>35,675</u>	<u>33,129</u>	<u>5,953</u>	<u>39,082</u>
Net income/(expenditure)		<u>(4,782)</u>	<u>3,686</u>	<u>(1,096)</u>	<u>35,035</u>	<u>522</u>	<u>35,557</u>
Transfers between funds		(184)	184	-	-	-	-
Net movement in funds		<u>(4,966)</u>	<u>3,870</u>	<u>(1,096)</u>	<u>35,035</u>	<u>522</u>	<u>35,557</u>
Reconciliation of funds:							
Fund balances at 1 June 2023		39,909	687	40,596	4,874	165	5,039
Fund balances at 31 May 2024		<u>34,943</u>	<u>4,557</u>	<u>39,500</u>	<u>39,909</u>	<u>687</u>	<u>40,596</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


BALANCE SHEET

AS AT 31 MAY 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	9		37,921		36,161
Current assets					
Stocks	10	99		105	
Cash at bank and in hand		9,464		6,655	
		<u>9,563</u>		<u>6,760</u>	
Creditors: amounts falling due within one year	11	<u>(7,984)</u>		<u>(2,325)</u>	
Net current assets			<u>1,579</u>		<u>4,435</u>
Total assets less current liabilities			<u>39,500</u>		<u>40,596</u>
Net assets excluding pension liability			<u>39,500</u>		<u>40,596</u>
The funds of the charity					
Restricted income funds			4,557		687
Unrestricted funds			<u>34,943</u>		<u>39,909</u>
			<u>39,500</u>		<u>40,596</u>

The financial statements were approved by the trustees on 18.3.2025


G Anderson
Trustee


BW Moore
Trustee

BOURNEVIEW MILL FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2024

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 or grantors 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 2024

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 2024

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
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Members donations	1,170	-	1,170	2,907	-	2,907
Government grants	-	8,136	8,136	725	6,475	7,200
Membership subscriptions	3,455	-	3,455	2,325	-	2,325
Signage sponsorship	8,845	-	8,845	4,825	-	4,825
	<u>13,470</u>	<u>8,136</u>	<u>21,606</u>	<u>10,782</u>	<u>6,475</u>	<u>17,257</u>

3 Income from other trading activities

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Fundraising events	2,800	5,075
Shop and gate takings	9,800	10,276
Venue hire	100	200
Prize money	273	-
Other trading activities	<u>12,973</u>	<u>15,551</u>

BOURNEVIEW MILL FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

4 Other income

	Total Unrestricted funds	
	2024	2023
	£	£
Balances introduced	-	41,831

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

5 Charitable activities

	2024	2023
	£	£
Referees fees	2,945	3,272
Donations	-	870
Grounds maintenance	8,683	10,702
Clubhouse maintenance	1,652	231
Event costs	2,398	2,633
Television licence	159	159
Light and heat	1,344	1,811
Telephone	1,218	969
Training and venue hire	2,714	3,523
Consulting	-	360
Equipment	4,110	5,871
Subscriptions	926	872
Insurance	405	371
Depreciation	7,239	5,570
Shop supplies	1,192	1,161
	<u>34,985</u>	<u>38,375</u>
Share of support costs (see note 6)	185	227
Share of governance costs (see note 6)	505	480
	<u>35,675</u>	<u>39,082</u>
Analysis by fund		
Unrestricted funds	31,225	33,129
Restricted funds	4,450	5,953
	<u>35,675</u>	<u>39,082</u>

BOURNEVIEW MILL FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

6 Support costs allocated to activities

	2024 £	2023 £
Bank fees	185	227
Accountancy	505	480
	<u>690</u>	<u>707</u>
Analysed between:		
Charitable activities	<u>690</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:

	2024 Number	2023 Number
Total	<u>-</u>	<u>-</u>

9 Tangible fixed assets

	Land and buildings £	Plant and equipment £	Fixtures and fittings £	Total £
Cost				
At 1 June 2023	32,408	6,215	3,108	41,731
Additions	-	8,999	-	8,999
	<u>32,408</u>	<u>15,214</u>	<u>3,108</u>	<u>50,730</u>
At 31 May 2024	32,408	15,214	3,108	50,730
Depreciation and impairment				
At 1 June 2023	3,240	1,553	777	5,570
Depreciation charged in the year	3,241	3,415	583	7,239
	<u>6,481</u>	<u>4,968</u>	<u>1,360</u>	<u>12,809</u>
At 31 May 2024	6,481	4,968	1,360	12,809
Carrying amount				
At 31 May 2024	<u>25,927</u>	<u>10,246</u>	<u>1,748</u>	<u>37,921</u>
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 2024

10 Stocks

	2024 £	2023 £
Shop supplies	99	105

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	6,999	1,845
Accruals and deferred income	985	480
	<u>7,984</u>	<u>2,325</u>

12 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 May 2024:			
Tangible assets	34,181	3,740	37,921
Current assets/(liabilities)	762	817	1,579
	<u>34,943</u>	<u>4,557</u>	<u>39,500</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 May 2023:			
Tangible assets	35,474	687	36,161
Current assets/(liabilities)	4,435	-	4,435
	<u>39,909</u>	<u>687</u>	<u>40,596</u>

13 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).