

BOURNEVIEW MILL FOOTBALL CLUB
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

BOURNEVIEW MILL FOOTBALL CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

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

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

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BOURNEVIEW MILL FOOTBALL CLUB

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2025

The trustees present their annual report and financial statements for the year ended 31 May 2025.

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 facilities 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.

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

BOURNEVIEW MILL FOOTBALL CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

Achievements and performance

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

The senior team played in Section B of the MUFL. They competed against thirteen other teams over twenty six matches and they finished in sixth place.

They were finalists in the Alan Wilson Cup in March 2025, losing in a penalty shoot out to Mindwell FC. They also competed in the Irish, Intermediate, Bob Radcliffe and Marshall Cup competitions.

The Bourneview Mill 2nds team played in the Reserve League Division One of the MUFL with eleven other teams and finished fifth after twenty two matches. They also competed in the following knockout competitions, the O'Hara Cup, the Wilmer Johnston Memorial Cup and the Mid-Ulster Shield.

Volunteers

Volunteers at the Club also managed the Bourneview 'Minis' (boys and girls born in years 2016 to 2021) for one hour football training lessons on Saturday morning. In accordance with the club's Child Protection Policy, all children attending the session must always be accompanied with a parent or guardian. Approximately seventy children took part each week from July 2024 to the end of May 2025.

The competitive ABC Council Small Sided Games (ABC ssg) matches, for children at different age groupings, commenced in September 2024 at venues in Loughgall, Lurgan and Markethill.

Bourneview Mill Minis were represented by between forty-fifty boys and girls, born in years 2016 to 2018, in six sides consisting of one 2016 team, three 2017 teams and two 2018 teams. Between twenty to thirty boys and girls, born in years 2019 to 2021, were coached in football skills at the Bourneview pitch facility. Throughout the year the Minis teams also took part in football tournaments organised by Craigavon City, Banbridge Rangers and Loughgall Football Clubs.

The charitable club also organised Thursday night indoor football for over 35 year-olds, running from August 2024 to May 2025. Committee members, and ex-players and friends of club 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 groupings. The MUFL had the Mid-Ulster Reserve League Cup Final at Pepperton Park in June 2024. The Portadown Ladies Football team used the pitch and facilities for their home league matches during June 2024 and then from April and May 2025. The Irish Football Association (IFA) used the facility at Pepperton Park to run a Goalkeeping Course for all football clubs in the Mid-Ulster area.

The club continued to maintain its People and Clubs Accreditation which is the IFA's accreditation scheme for football clubs across Northern Ireland which it achieved in Feb 2024.

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

Workshops dealing with men's mental Health & wellbeing were held, for the benefits of those involved, from September 2024 through to January 2025. Volunteers for the Minis ran an Antbullying session for the Minis during Antbullying week in November 2024.

Two Quiz nights were held in November 2024 and April 2025. This helped with community social inclusion as well as being a fund raising opportunity.

The charitable club also hosted a community Fun Day event in May 2025. The events were free and open to the local community. Activities at the events included football games for various ages, bouncy castles, face painting and children's games as well as barbecue food and soft drinks.

BOURNEVIEW MILL FOOTBALL CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

Those volunteers who work with the Bourneview Minis organised a family Movie night in December, a Christmas party with Santa and a family fun day on June 2024.

The club's annual end of season dinner for players, members and their families was held in June 2024.

Following various fund raising efforts by club members during the year, officials from Bourneview Mill FC, in December 2024, presented a gift for £2,700 to the Northern Ireland Air Ambulance charity as an appreciation of their work for the community.

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 Club members.

Financial review

There is an overall surplus of funds at the end of the year totalling £47,102 (2024: £39,500). Accumulated funds consist of unrestricted funds of £44,268 and restricted funds £2,834 (2024: £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 2025

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
Trustee



.....
BW Moore
Trustee

Date: 28-3-2026

BOURNEVIEW MILL FOOTBALL CLUB
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BOURNEVIEW MILL FOOTBALL CLUB

I report on the financial statements of the charity for the year ended 31 May 2025, which are set out on pages 6 to 13.

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: 30 March 2026

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BOURNEVIEW MILL FOOTBALL CLUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	2	21,839	1,960	23,799	13,470	8,136	21,606
Charitable activities	3	1,313	-	1,313	-	-	-
Other trading activities	4	18,432	-	18,432	12,973	-	12,973
Total income		<u>41,584</u>	<u>1,960</u>	<u>43,544</u>	<u>26,443</u>	<u>8,136</u>	<u>34,579</u>
Expenditure on:							
Charitable activities	5	31,739	4,203	35,942	31,225	4,450	35,675
Total expenditure		<u>31,739</u>	<u>4,203</u>	<u>35,942</u>	<u>31,225</u>	<u>4,450</u>	<u>35,675</u>
Net income/(expenditure)		9,845	(2,243)	7,602	(4,782)	3,686	(1,096)
Transfers between funds		(520)	520	-	(184)	184	-
Net movement in funds		9,325	(1,723)	7,602	(4,966)	3,870	(1,096)
Reconciliation of funds:							
Fund balances at 1 June 2024		34,943	4,557	39,500	39,909	687	40,596
Fund balances at 31 May 2025		<u>44,268</u>	<u>2,834</u>	<u>47,102</u>	<u>34,943</u>	<u>4,557</u>	<u>39,500</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

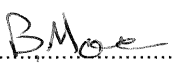
BALANCE SHEET

AS AT 31 MAY 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	10		31,681		37,921
Current assets					
Stocks	11	115		99	
Cash at bank and in hand		16,875		9,464	
		<u>16,990</u>		<u>9,563</u>	
Creditors: amounts falling due within one year	12	(1,569)		(7,984)	
Net current assets			<u>15,421</u>		<u>1,579</u>
Total assets less current liabilities			<u>47,102</u>		<u>39,500</u>
The funds of the charity					
Restricted income funds			2,834		4,557
Unrestricted funds			44,268		34,943
			<u>47,102</u>		<u>39,500</u>

The financial statements were approved by the trustees on 28-3-2026


.....
G Anderson
Trustee


.....
BW Moore
Trustee

BOURNEVIEW MILL FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

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.

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.

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.

BOURNEVIEW MILL FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies (Continued)

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.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Membership & subscriptions	4,905	-	4,905	1,170	-	1,170
Government grants	-	1,960	1,960	-	8,136	8,136
Membership & subscriptions mini	6,750	-	6,750	3,455	-	3,455
Signage sponsorship	10,184	-	10,184	8,845	-	8,845
	<u>21,839</u>	<u>1,960</u>	<u>23,799</u>	<u>13,470</u>	<u>8,136</u>	<u>21,606</u>

BOURNEVIEW MILL FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gate & Season Tickets		
Gate and ticket sales	1,313	-
	<u>1,313</u>	<u>-</u>

4 Income from other activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other sponsorship income	2,999	-
Fundraising events	6,645	2,800
Tuckshop	7,783	9,800
Venue hire	675	100
Prize money	330	273
	<u>18,432</u>	<u>12,973</u>
Other trading activities	<u>18,432</u>	<u>12,973</u>

BOURNEVIEW MILL FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

5 Charitable activities

	2025	2024
	£	£
Referees fees	3,744	2,945
Grounds maintenance	4,421	8,683
Clubhouse maintenance	1,143	1,652
Event costs	1,261	2,398
Television licence	173	159
Light and heat	1,498	1,344
Telephone	1,586	1,218
Training and venue hire	2,838	2,714
Equipment	4,274	4,110
Subscriptions	437	926
Insurance	549	405
Depreciation	6,240	5,979
Shop supplies	4,290	1,192
	<u>32,454</u>	<u>33,725</u>
Grant funding of activities (see note 6)	2,700	1,260
Share of support costs (see note 7)	268	185
Share of governance costs (see note 7)	520	505
	<u>35,942</u>	<u>35,675</u>
	<u><u>35,942</u></u>	<u><u>35,675</u></u>
Analysis by fund		
Unrestricted funds	31,739	31,225
Restricted funds	4,203	4,450
	<u>35,942</u>	<u>35,675</u>
	<u><u>35,942</u></u>	<u><u>35,675</u></u>

6 Donations payable

	2025	2024
	£	£
Donations to organisations - Restricted	-	1,260
Donations to organisations - Unrestricted	2,700	-
	<u>2,700</u>	<u>-</u>
	<u><u>2,700</u></u>	<u><u>-</u></u>

BOURNEVIEW MILL FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

7 Support costs allocated to activities

	2025 £	2024 £
Bank fees	268	185
Accountancy	520	505
	<u>788</u>	<u>690</u>
Analysed between:		
Charitable activities	<u>788</u>	<u>690</u>

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	<u>Nil</u>	<u>Nil</u>

10 Tangible fixed assets

	Land and buildings £	Plant and equipment £	Fixtures and fittings £	Total £
Cost				
At 1 June 2024	32,408	15,214	3,108	50,730
At 31 May 2025	<u>32,408</u>	<u>15,214</u>	<u>3,108</u>	<u>50,730</u>
Depreciation and impairment				
At 1 June 2024	6,481	4,968	1,360	12,809
Depreciation charged in the year	3,241	2,562	437	6,240
At 31 May 2025	<u>9,722</u>	<u>7,530</u>	<u>1,797</u>	<u>19,049</u>
Carrying amount				
At 31 May 2025	<u>22,686</u>	<u>7,684</u>	<u>1,311</u>	<u>31,681</u>
At 31 May 2024	<u>25,927</u>	<u>10,246</u>	<u>1,748</u>	<u>37,921</u>

BOURNEVIEW MILL FOOTBALL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

11 Stocks

	2025 £	2024 £
Shop supplies	115	99

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,054	6,999
Accruals and deferred income	515	985
	<u>1,569</u>	<u>7,984</u>

13 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 May 2025:			
Tangible assets	28,847	2,834	31,681
Current assets/(liabilities)	15,421	-	15,421
	<u>44,268</u>	<u>2,834</u>	<u>47,102</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 May 2024:			
Tangible assets	32,921	5,000	37,921
Current assets/(liabilities)	2,022	(443)	1,579
	<u>34,943</u>	<u>4,557</u>	<u>39,500</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).