

Charity registration number NIC108786 (Northern Ireland)

**THE GOAL LINE YOUTH TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# THE GOAL LINE YOUTH TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustee</b>	The Goal Line Youth Trust Limited	
<b>Chairman</b>	Mr P M Thompson	
<b>Treasurer</b>	Mr A R Wylie	
<b>Charity registration</b>	Northern Ireland	NIC108786
<b>Registered office</b>	c/o Thompson Mitchell Solicitors 12-14 Mandeville Street Portadown BT62 3NZ	
<b>Independent examiner</b>	GMcG BELFAST Chartered Accountants & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ	
<b>Bankers</b>	Danske Bank 45-48 High Street Portadown Craigavon Co Armagh BT62 1LB	
<b>Solicitors</b>	Thompson Mitchell 12-14 Mandeville Street Portadown Craigavon Co Armagh BT62 3NZ	

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# THE GOAL LINE YOUTH TRUST

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# THE GOAL LINE YOUTH TRUST

## TRUSTEE'S REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

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The trustee presents its annual report and financial statements for the year ended 31 March 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 trust's governing document, the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

#### **Objectives and activities**

The objective and principal activity of the trust is to advance the education and to promote the health of young people in and around the Portadown and Craigavon areas.

#### *Public benefit*

The trustee has paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake.

#### **Financial review**

For the year ended 31 March 2025, total income amounted to £148,295 (2024 - £135,478). The net income for the year amounted to £7,970 (2024 - £7,482).

Details of income and expenditure for the year and the year end financial position are given on pages 6 and 7 respectively of the accounts. The trustee considers the financial position of the trust as satisfactory in order to carry on its charitable activities and have adopted a policy of endeavouring to balance income and expenditure.

The principal funding is from grants.

#### *Reserves policy*

The trustees have considered the unexpired term of the charges held by the Department of Education in respect of the funding provided for the property. The funding provided has been accounted for as restricted funds. A transfer of £19,965 has been made in the year from restricted funds to unrestricted funds to account for the expired term on the basis that any liability for repayment of the funding received reduces over the period for which the charges are held.

Unrestricted funds decreased in the year under review by £6,562 from a surplus of £33,048 to £26,486. The restricted funds increased in the year under review by £14,532 from £238,506 to £253,038.

The policy of the trust is to maintain reserves at such a level as to limit risk from future downturn in trust income or from increased expenditure in the longer term. This should provide sufficient funds to cover running costs which include management, administration and support costs. Free reserves are those unrestricted reserves which are available for general use.

# THE GOAL LINE YOUTH TRUST

## TRUSTEE'S REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### **Financial risk management objectives and policies**

The trustee has overall responsibility for ensuring that the trust has in place an appropriate system of controls, financial and otherwise, to provide assistance that;

- The trust is operating effectively;
- Its assets are safeguarded against unauthorised use or disposition;
- Proper records are maintained and financial information used within the Trust or for publication is reliable;
- The trust complies with relevant laws and regulations; and
- The trust's systems of financial control are designed to provide reasonable, but not absolute assurance against material misstatement or loss.

The trustee has assessed the major risks to which the trust is exposed, in particular those related to the operations and finances of the trust, and are satisfied that systems are in place to mitigate any exposure to major risks. Where appropriate, systems or procedures have been established to mitigate the risks faced by the trust. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of officers, volunteers and applicants. These procedures are periodically reviewed at least annually to ensure that they continue to meet the needs of the trust.

#### **Plans for future periods**

There have been no major changes in the year, nor are any envisaged in the foreseeable future.

#### **Structure, governance and management**

The trust was constituted on 15 May 1989 by a Deed of Declaration of Trust as PRFC Charitable Youth Trust. The present constitution is set out in a Deed of Trust dated 7 December 1994 and on 1 October 1996 the name of the Trust was changed to The Goal Line Youth Trust. Further information on the trust and the members of the board of directors of the corporate trustee can be obtained from:

Peter M Thompson  
c/o Thompson Mitchell  
Solicitors  
12-14 Mandeville Street  
Portadown  
BT62 3NZ

The corporate trustee that served during the year and up to the date of signature of the financial statements was:  
The Goal Line Youth Trust Limited

#### *Recruitment and appointment of trustees*

The corporate trustee has been involved in the trust for a number of years and so are familiar with its work. They regularly review the requirements of the trust and the possibility of a need for additional trustees. The General Committee of Portadown Rugby Football Club has the power to appoint any new trustees. Appropriate training and induction is available to all trustees.

# THE GOAL LINE YOUTH TRUST

## TRUSTEE'S REPORT (CONTINUED)

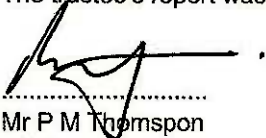
FOR THE YEAR ENDED 31 MARCH 2025

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### *Organisational structure*

Responsibilities for the activities of the trust is vested in and carried out by a board of directors of the corporate trustee, which meets at intervals throughout the year. Trustees may be appointed by resolution of a meeting of the board of directors of the corporate trustee.

The trustee's report was approved by the board of directors of the corporate trustee.



.....  
Mr P M Thomson  
Chairman

Date: 10<sup>th</sup> February 2026

**THE GOAL LINE YOUTH TRUST**

**INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEE OF THE GOAL LINE YOUTH TRUST**

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I report on the financial statements of the trust for the year ended 31 March 2025, which are set out on pages 6 to 16.

**Respective responsibilities of charity trustee and examiner**

As the trust's trustee you are responsible for the preparation of the financial statements in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act (Northern Ireland) 2008; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

I have examined your charity financial statements as required under section 65 of the Charities Act (Northern Ireland) 2008 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. The examination included a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements, 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:

1. Accounting records were not kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008; or
2. The financial statements do not accord with those accounting records; or
3. The financial statements do not comply with the accounting requirements of the Charities Act (Northern Ireland) 2008; or
4. There is further information needed for a proper understanding of the financial statements to be reached.

## THE GOAL LINE YOUTH TRUST

### INDEPENDENT EXAMINER'S REPORT (CONTINUED) TO THE TRUSTEE OF THE GOAL LINE YOUTH TRUST

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#### Independent examiner's statement

I have completed my examination and I 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.



**Mr Nigel Moore FCA**

**GMcG BELFAST**

Chartered Accountants & Statutory Auditor

Alfred House

19 Alfred Street

Belfast

BT2 8EQ

13 February 2026

# THE GOAL LINE YOUTH TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>							
Donations and legacies	3	7,840	-	7,840	8,162	-	8,162
Charitable activities	4	-	122,095	122,095	-	108,604	108,604
Other trading activities	5	18,117	-	18,117	18,446	-	18,446
Investments	6	243	-	243	266	-	266
<b>Total income</b>		<u>26,200</u>	<u>122,095</u>	<u>148,295</u>	<u>26,874</u>	<u>108,604</u>	<u>135,478</u>
<b>Expenditure on:</b>							
Charitable activities	7	52,727	87,598	140,325	49,459	78,537	127,996
<b>Total expenditure</b>		<u>52,727</u>	<u>87,598</u>	<u>140,325</u>	<u>49,459</u>	<u>78,537</u>	<u>127,996</u>
<b>Net income/(expenditure)</b>		<u>(26,527)</u>	<u>34,497</u>	<u>7,970</u>	<u>(22,585)</u>	<u>30,067</u>	<u>7,482</u>
Transfers between funds		19,965	(19,965)	-	57,675	(57,675)	-
<b>Net movement in funds</b>	8	<u>(6,562)</u>	<u>14,532</u>	<u>7,970</u>	<u>35,090</u>	<u>(27,608)</u>	<u>7,482</u>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		33,048	238,506	271,554	(2,042)	266,114	264,072
<b>Fund balances at 31 March 2025</b>		<u>26,486</u>	<u>253,038</u>	<u>279,524</u>	<u>33,048</u>	<u>238,506</u>	<u>271,554</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**THE GOAL LINE YOUTH TRUST**


**BALANCE SHEET**

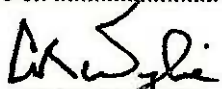
**AS AT 31 MARCH 2025**

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		169,187		190,919
<b>Current assets</b>					
Debtors	13	14,735		3,476	
Cash at bank and in hand		96,758		86,744	
		<u>111,493</u>		<u>90,220</u>	
<b>Creditors: amounts falling due within one year</b>	14	(1,156)		(9,585)	
<b>Net current assets</b>			110,337		80,635
<b>Total assets less current liabilities</b>			<u>279,524</u>		<u>271,554</u>
<b>The funds of the trust</b>					
Restricted income funds	16		253,038		238,506
Unrestricted funds	17		26,486		33,048
			<u>279,524</u>		<u>271,554</u>

The financial statements were approved by the trustee on .....

*10th February 2026*

  
 .....  
 Mr P M Thompson  
 Chairman

  
 .....  
 Mr A R Wylie  
 Treasurer

# THE GOAL LINE YOUTH TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

The Goal Line Youth Trust is and unincorporated charity established under a trust deed.

##### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the trust's governing document, the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)". The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the trust. 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 trustee has a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustee 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 trustee 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 trust 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 trust 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 trust 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.

# THE GOAL LINE YOUTH TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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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.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	60 years straight line
Leasehold improvements	10% straight line
Fixtures and fittings	10% straight line

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 trust 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 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.

##### 1.9 Financial instruments

The trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the trust's balance sheet when the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **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.

# THE GOAL LINE YOUTH TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 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 trust's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustee is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

##### **Key sources of estimation uncertainty**

##### **Fixed assets**

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The trustees regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation charges for the period. Detail of the useful lives is included in the accounting policies.

# THE GOAL LINE YOUTH TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 3 Income from donations and legacies

	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
Donations and gifts	7,840	8,162

#### 4 Income from charitable activities

	<b>Restricted funds 2025 £</b>	<b>Restricted funds 2024 £</b>
<b>Charitable income</b>		
Grants	97,906	102,015
Other income	24,189	6,589
	<u>122,095</u>	<u>108,604</u>

#### Grants analysis

	<b>Charitable income 2025 £</b>	<b>Charitable income 2024 £</b>
The BBC Children in Need	16,060	20,044
Southern Health & Social Care Trust	34,322	16,573
Armagh City, Banbridge and Craigavon Council	2,330	2,925
Public Health Agency	1,000	5,937
Education Authority	44,194	48,536
National Lottery community fund	-	8,000
	<u>97,906</u>	<u>102,015</u>

# THE GOAL LINE YOUTH TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Subscriptions	11,215	4,920
Fundraising	2,498	9,886
Rent/hire	2,666	1,766
Trading	1,738	1,874
	<u>18,117</u>	<u>18,446</u>
Other trading activities	<u>18,117</u>	<u>18,446</u>

#### 6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>243</u>	<u>266</u>

#### 7 Expenditure on charitable activities

	Charitable expenditure 2025 £	Charitable expenditure 2024 £
<b>Direct costs</b>		
Staff costs	73,355	70,116
Depreciation and impairment	21,732	21,732
Other charitable expenditure	45,238	36,148
	<u>140,325</u>	<u>127,996</u>
<b>Analysis by fund</b>		
Unrestricted funds	52,727	49,459
Restricted funds	87,598	78,537
	<u>140,325</u>	<u>127,996</u>

# THE GOAL LINE YOUTH TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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<b>8</b>	<b>Net movement in funds</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	-	-
	Depreciation of owned tangible fixed assets	21,732	21,732
		<u>21,732</u>	<u>21,732</u>

#### **9** **Trustee**

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

#### **10** **Employees**

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
	18	16
	<u>18</u>	<u>16</u>

#### **Employment costs**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	73,152	69,557
Other pension costs	203	559
	<u>73,355</u>	<u>70,116</u>

There were no employees whose annual remuneration was more than £60,000.

#### **11** **Taxation**

The charity is exempt from income tax and capital gains tax to the extent that its income and gains are applied for charitable purposes. No tax charge has arisen in the year.

# THE GOAL LINE YOUTH TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 12 Tangible fixed assets

	Leasehold land and buildings £	Leasehold improvements £	Fixtures and fittings £	Total £
<b>Cost</b>				
At 1 April 2024	250,000	217,324	14,215	481,539
At 31 March 2025	250,000	217,324	14,215	481,539
<b>Depreciation and impairment</b>				
At 1 April 2024	127,433	158,453	4,734	290,620
Depreciation charged in the year	4,167	16,143	1,422	21,732
At 31 March 2025	131,600	174,596	6,156	312,352
<b>Carrying amount</b>				
At 31 March 2025	118,400	42,728	8,059	169,187
At 31 March 2024	122,567	58,871	9,481	190,919

#### 13 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	14,042	3,476
Prepayments and accrued income	693	-
	14,735	3,476

#### 14 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	532	209
Trade creditors	615	766
Other creditors	9	8,610
	1,156	9,585

#### 15 Retirement benefit schemes

	2025 £	2024 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	203	559

The trust operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the trust in an independently administered fund.

# THE GOAL LINE YOUTH TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	<b>At 1 April 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2025</b>
	£	£	£	£	£
Restricted funds	238,506	122,095	(87,598)	(19,965)	253,038
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>					
	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2024</b>
	£	£	£	£	£
Restricted funds	266,114	108,604	(78,537)	(57,675)	238,506
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### Restricted funds

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

All grant funding is used to advance the education and to promote the health of young people in and around the Portadown and Craigavon areas.

#### 17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 April 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2025</b>
	£	£	£	£	£
General funds	33,048	26,200	(52,727)	19,965	26,486
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>					
	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2024</b>
	£	£	£	£	£
General funds	(2,042)	26,874	(49,459)	57,675	33,048
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# THE GOAL LINE YOUTH TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 18 Analysis of net assets between funds

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total 2025 £</b>
<b>At 31 March 2025:</b>			
Tangible assets	707	168,480	169,187
Current assets/(liabilities)	25,779	84,558	110,337
	<u>26,486</u>	<u>253,038</u>	<u>279,524</u>
	<u><u>26,486</u></u>	<u><u>253,038</u></u>	<u><u>279,524</u></u>
	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>
<b>At 31 March 2024:</b>			
Tangible assets	892	190,027	190,919
Current assets/(liabilities)	32,156	48,479	80,635
	<u>33,048</u>	<u>238,506</u>	<u>271,554</u>
	<u><u>33,048</u></u>	<u><u>238,506</u></u>	<u><u>271,554</u></u>

#### 19 Related party transactions

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