

IRISH FA FOUNDATION



Foundation

ANNUAL REPORT 2018



Objectives and activities



The charity's objectives are:



1

To advance amateur football, youth football, schools football and futsal in accordance with the remit of the Irish Football Association, for the benefit of the general public in any part of Northern Ireland.



2

To advance the health and wellbeing of the people of Northern Ireland by leading on the development of a Northern Ireland wide football and positive mental health campaign for men and women.



3

To advance education by providing work experience and support to educational establishments and extra-curricular educational groups (targeting young people including those not in education or employment [NEETs] and areas of social need).



4

To adopt an inclusive approach so that all members of the community have access to our initiatives, regardless of background, gender, religion, politics, race or sexual orientation, in support of the wider charitable objectives of the Irish Football Association.

Irish FA Foundation

Success indicators used to assess performance are dictated by the key objectives and targets set out in the Irish Football Association Let Them Play youth football strategy which covers the charitable objectives of the foundation.

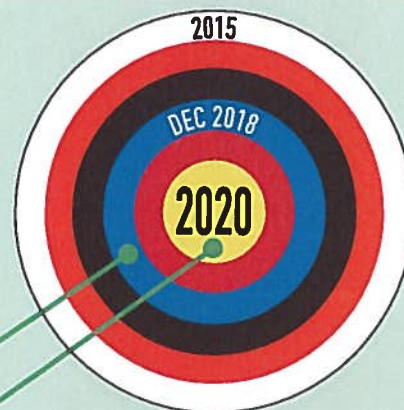
Target one – Participation and Football For All

Increase youth football participation rates by 50% by 2020, from 50,000 in 2015 to 75,000 by 2020.

2015: **50,000** participants

December 2018: **72,000**

2020 target: **75,000**



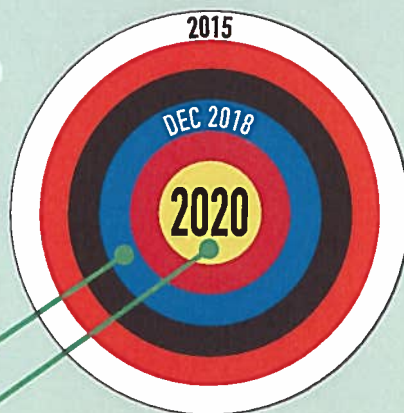
Target two – Schools and Colleges

Revamp schools' and colleges' football by increasing the percentage of schools where football is played from 45% in 2015 to 90% by 2020 and increase the amount of young people playing in schools and colleges across Northern Ireland from 25,000 in 2015 to 40,000 by 2020.

2015: **25,000** young people playing in schools

December 2018: **29,230**

2020 target: **40,000**



Target three – Club and Volunteer Development

To embed a culture of club and volunteer development at grassroots level by 2020 that creates a fun, safe and inclusive environment throughout youth football. Supporting the development of youth football clubs that are run and managed by qualified, committed and Access NI authorised volunteers who encourage parents and young people to be attracted to and remain in the sport.

2015: **41** Accredited clubs / **50** volunteers

December 2018: **132 / 194**

2020 target: **200 / 300**



Trustees' Annual Report

Public Benefit

The foundation has complied with its duty under the Charities Act (Northern Ireland) 2008.

The trustees' are fully aware of the requirements of the Charity Commission for Northern Ireland and are operating entirely within the legislation.

It is the opinion of the trustees that this report demonstrates how the foundation provides public benefit.

Achievements and performance

The variety and breadth of our community football programme empowered many clubs, volunteers and key stakeholders to deliver life-changing and life-enhancing programmes for tens of thousands of people, from four years old to pensioner and across the social and economic spectrum in Northern Ireland.

2018 was the fourth active year implementing the Irish FA's 10-year Let Them Play youth strategy. Most targets were met and, in some areas, exceeded. The achievements reflected the Irish FA's core values and its vision to promote, foster and develop football for all in Northern Ireland.



Irish FA Foundation

Progress made against charitable objectives of the Irish FA Foundation

1 The advancement of amateur football, youth football, schools' football and futsal in accordance with the remit of the Irish Football Association:

Overview

The Irish FA Foundation is on track to deliver on targets set in Let Them Play with youth football participation rates currently at approximately 72,000, approximately 65% of schools playing football, more than 130 clubs achieving Irish FA club accreditation, 120 people joining the Irish FA Volunteer Team and more than 900 coaches completing the new Grassroots Introduction to Football coaching award by the end of 2018. The Irish FA Foundation is also delivering on the Irish FA Game Changer Futsal Plan with over 2,000 new players involved in futsal by end of 2018. Furthermore, the Irish FA Foundation delivers Irish FA Club Marks and School Quality Marks all over the country, building the capacity of amateur, youth and schools' football.

Amateur Game

The Irish FA Foundation secured €10,000 from UEFA to commission research to develop an Amateur Game Development Plan for Northern Ireland. This new plan – the first of its kind – shall be ready and launched in summer 2019.

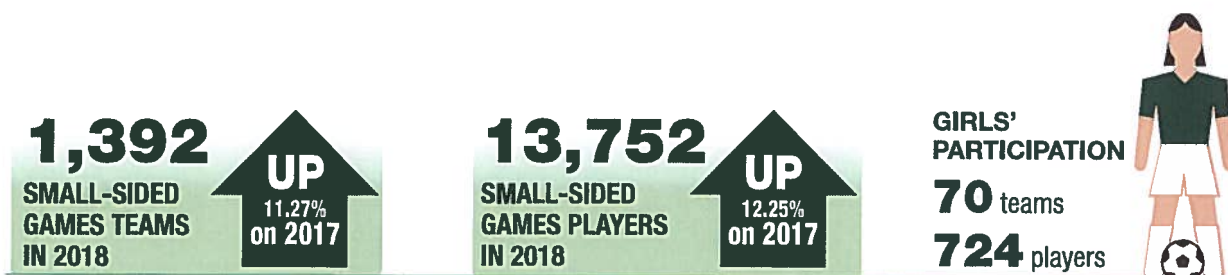
Youth Football

Small-Sided Games

The McDonald's Small-Sided Games programme continues to grow and establish the benchmark for developmental games for boys and girls aged 6-11.

Girls' participation has increased due to the success of the Mid Ulster and Belfast girls' centres.

The number of small-sided games venues across Northern Ireland has increased to 64, demonstrating our continued partnership with both councils and clubs with small-sided games facilities. It is an area of growth and urges us to focus on future support strategies to maintain and increase participation levels.



Trustees' Annual Report

Football Camps

Last year's Irish FA Foundation Football Camps saw nearly 8,000 young players taking part at 132 venues across the country over the Easter, Summer and Halloween periods.

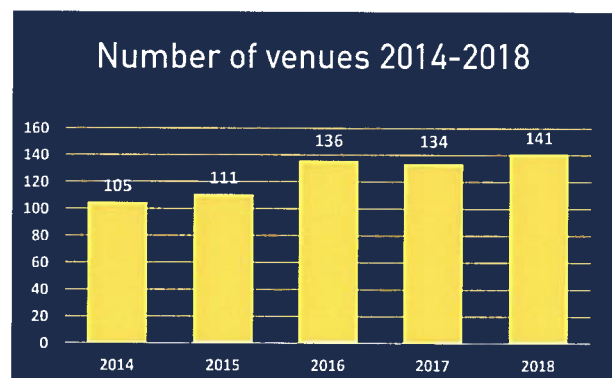
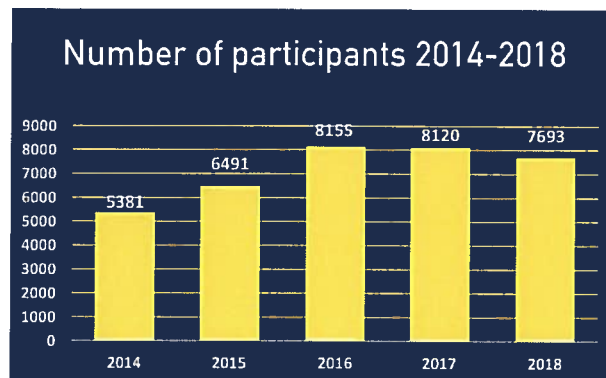
The camps are part of the association's ongoing Let Them Play youth strategy which aims to increase participation in football among young people and are open to children aged 5-13.

The Irish FA Foundation is aiming to double youth football participation rates in Northern Ireland by 2025 through the Let Them Play strategy. The football camps are central to achieving that aim and are hugely important as we seek to grow the game right across the country and find the next generation of Northern Ireland football stars.

Number of participants in Irish FA Football Camps 2018



Last year for the first time summer camps leaflets were translated into Chinese, Irish and Polish to encourage participation in communities not traditionally involved in the programme. The camps were further promoted with online campaigns on Facebook, Twitter, YouTube and Google.



Club Development

The Club And Community Development Officer and Volunteer Development and Policy Officer have been conducting a large research project into how we can best serve clubs and volunteers across the country.

This project has included holding public consultations, meeting leagues, interviews with other stakeholders and surveys. This information will then be analysed and used to create a new club and volunteer development plan.

This body of work will contribute towards the development of new club workshops and creation of a new club accreditation. The new club accreditation scheme will be launched in the second quarter of 2019. The new workshops for clubs will be delivered via new strategic hubs, online videos, webinars and podcasts.

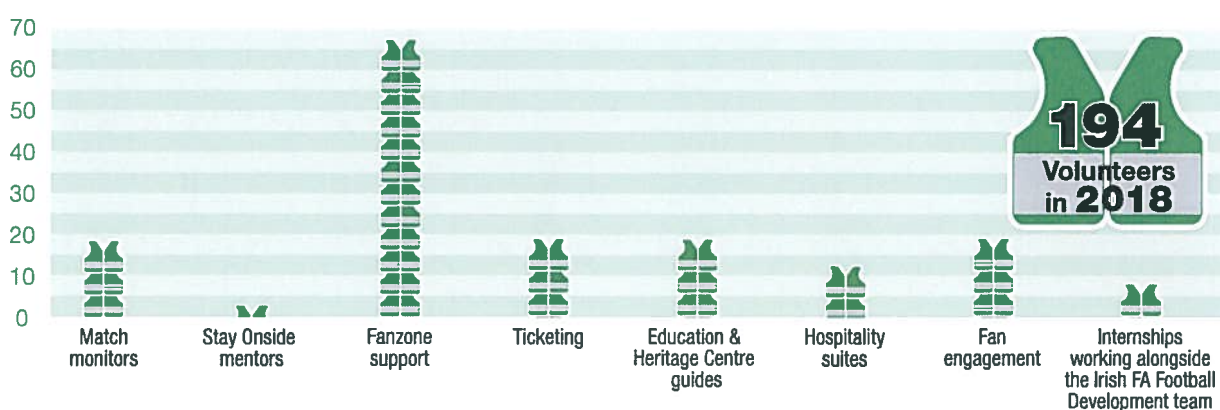


Irish FA Foundation

Volunteer Development

The Grassroots Volunteer Programme is a new project to strategically develop volunteers in Football Community Hubs.

The 12 Football Community Hubs being introduced across Northern Ireland in 2019 aim to provide councils and communities with a more integrated approach to developing football on a local basis. The Volunteer Development Programme Officers will train the volunteers and provide support so they can deliver bespoke training to club volunteers and allow clubs opportunities to engage in Irish FA workshops. The volunteers recruited will be pivotal in improving the links with schools, communities and clubs in each council area. Currently there are 18 volunteers recruited across the hubs and the process is continuing.



Futsal Development

Grassroots Futsal

The Irish FA Foundation continues to support the development of futsal at a grassroots level. The small-sided games centres continue to offer futsal programmes to players during the winter periods and a considerable amount of participation opportunities are offered in schools via primary and post-primary competitions.

The foundation has also supported the establishment of several youth futsal clubs in Northern Ireland. Programmes are now being delivered weekly in Belfast, Omagh and Portadown. The foundation has supported these projects by providing equipment and coaching expertise. It is envisaged that this programme will grow in 2019 with the introduction of Let Them Play Officers in each council area.



Post-primary Futsal

Regional post-primary futsal tournaments were held across Northern Ireland in October with more than 1,500 boys and girls competing in six competitions. The biggest regional tournament was a girls' futsal tournament held in Lisburn LeisurePlex with 33 teams competing at year 9 and year 11 age groups.

Trustees' Annual Report

Schools' Football

School teams provide a plethora of opportunities for primary and post-primary children each year in participation and competition-based programmes. The programmes assist in the development of school children and provide much needed opportunities to develop social skills.

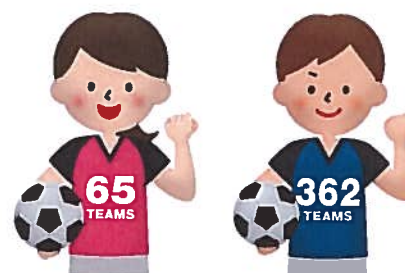
The Irish FA Foundation this year catered for nearly 30,000 pupils, delivering over 30 programmes and tournaments for schools.



The DENI sponsored Curriculum Sports Programme was delivered in 177 primary schools to 18,257 pupils each week. More than 750 coaching sessions were delivered and coaches engaged with more than 750 teachers to ensure sessions were planned to link with other curricular areas and to maintain consistent themes throughout the academic year.

Post-primary

At post-primary level both boys and girls enjoyed success in various competitions such as NISFA schools' competitions at regional and national level, Irish FA Junior and Senior Cup, 11-a-side, 9-a-side and Translink Schools' Cup. This year's girls' competition saw 43 schools and 65 teams entering with 1,400 participants, while 5,430 participants from 362 teams and 104 schools entered boys' competitions.



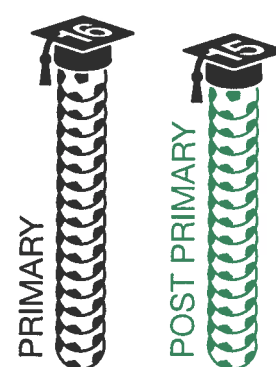
Northern Ireland Schools' FA Competitions

The Northern Ireland Schools' Cup competitions have provided some excellent entertainment this year with schools across Northern Ireland competing at U12, U14, U16 and U18 level as well as in U13 and U15 small schools' tournaments.

School Quality Mark

The School Quality Mark accreditation is part of the Irish FA's Let Them Play strategy which strives to improve schools' football in Northern Ireland. The role of the School Quality Mark is to revamp schools football, create and improve structures and further build capacity for football in schools. Some of the key areas that are set out in the accreditation are school governance and management, further games development, duty of care and female participation.

In 2018 16 primary schools and 15 post-primary schools completed the accreditation. In 2019 the foundation aims to work with a further 30 schools to complete the accreditation while continuing to support schools that have obtained the Quality Mark.



Accredited Schools 2018

By 2020 we aim to have 75,000 young people involved in Irish FA Foundation supported activities. By end of 2018 we had approximately 72,000 young people involved.

Irish FA Foundation

2 To advance the health and wellbeing of the people of Northern Ireland:

Overview

The Irish FA Foundation delivers the Back in the Game programme which in 2018 gave more than 1,000 people over the age of 35 a pathway back to playing or volunteering in the local game. The Irish FA Foundation also delivers the Stay Onside and Ahead of the Game programmes working with young offenders and promoting positive mental health with more than 200 people involved. This included delivering Stay Onside to 99 young offenders over the course of 2018.

Ahead of the Game

The Irish FA Foundation launched **Ahead of the Game**, a mental health awareness programme for clubs.



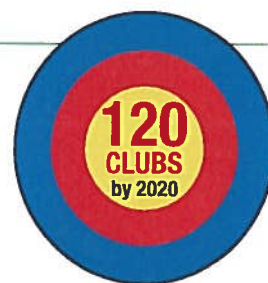
Part of the Irish FA's commitment to tackling mental health, it aims to support clubs and volunteers when dealing with mental health issues with a focus on challenging the stigma and on taking preventative measures.

The programme is part of the UEFA HatTrick funding for football and social responsibility and was developed in partnership with the charities TAMHI (Tackling Awareness of Mental Health Issues), Train 2B Smart Soccer, Inspire and Change Your Mind.



It was rolled out to **100 clubs** as part of a pilot and will be rolled out even further in 2019 with a minimum of three Ahead Of The Game courses delivered in each council area.

Start the conversation



Stay Onside

The Stay Onside programme is an innovative programme run by the foundation in partnership with various agencies in Northern Ireland including the Police Service Northern Ireland, Department of Justice, Youth Justice Agency and Northern Ireland Association for the Care and Resettlement of Offenders, alongside numerous government and charitable organisations focused on reducing offending.

The foundation provides education and training that engages people with convictions or deters potential offenders away from crime and anti-social behaviour.

In 2018 courses were delivered in the following locations:

- **HMP Maghaberry** - Three Intro courses (46 participants) in partnership with DOJ and NIACRO
- **HMP Magilligan** - One Intro and one Level 1 Course (22 participants) in partnership with DOJ and NIACRO
- **Hydebank Wood College** - One Intro (eight participants) in partnership with Start 360 and DOJ
- **Shannon Medium Secure Clinic** - One Intro (eight participants) in partnership with DOJ and the Health Trust
- **Ballymacash Rangers** - One Level 1 Qualification (15 participants) in partnership with PSNI and PCSP

Trustees' Annual Report

Stadium Community Benefits Initiative

The Irish Football Association, Belfast City Council and the Department For Communities are working together to deliver the Stadium Community Benefits Initiative (SCBI).

The Irish FA Foundation donates £50,000 per year to the initiative that focuses on maximising the potential of the new National Football Stadium at Windsor Park to deliver social benefits.

The initiative will continue for 10 years (2016-2026) and will benefit from £150,000 per year investment. The overarching objective of the initiative is to improve the quality of life for local residents now and for future generations.

Themes which will guide the implementation of the initiative's action plan include:

- Supporting new and existing football clubs to increase their capacity to deliver, creating more participation opportunities for the people of South Belfast
- Encouraging wellbeing and healthy lifestyle choices
- Improving community engagement through schools, clubs and youth organisations

Disability Programmes

We operate a variety of programmes for disabled players. The programmes, detailed in the table below, run from participation to representation opportunities. Walking football is the biggest growth area with 14 centres now established and many more in the pipeline, encouraging a lifelong love of the game and healthy lifestyles for older people.

Program	Details	Participation Numbers
Special Schools	Coaching in 31 Schools	925
School Competitions	Primary (1), Secondary Moderate (3), Secondary Severe (1)	690
Clubs	36 Clubs in Northern Ireland catering for various disabilities	900
Club Leagues	2 Leagues - 15 Teams	150
Club Competitions	4 National Competitions, 2 Junior – Indoor x 2, 2 Senior – George Best & Indoor Cup	920
Learning Disability	U19 National Squad	18
Cerebral Palsy	National Squads - Junior & Senior	40
Visual Impairment	1 Club – Lisburn (Junior & Senior Sections)	28
Deaf Programmes	1 Senior Club – Belfast, 1 Junior Club, NI Deaf Futsal	30
Powerchair Football	4 Clubs- Belfast, Lisburn, Enniskillen and Dungannon	34
Frame Football	2 Clubs – Belfast & Coleraine	20
Funweeks	1 x Summer Camp	10
Coach Education	6 x Irish FA Level 1 Coaching Disabled Footballers Award	144
	1 x Irish FA Level 2 Coaching Disabled Footballers Award	12
	Tandem Coach Education with Scort	14

By 2020 we aim to be delivering 40 free Ahead of the Game workshops across Northern Ireland on an annual basis, serving local leagues and clubs.

Irish FA Foundation

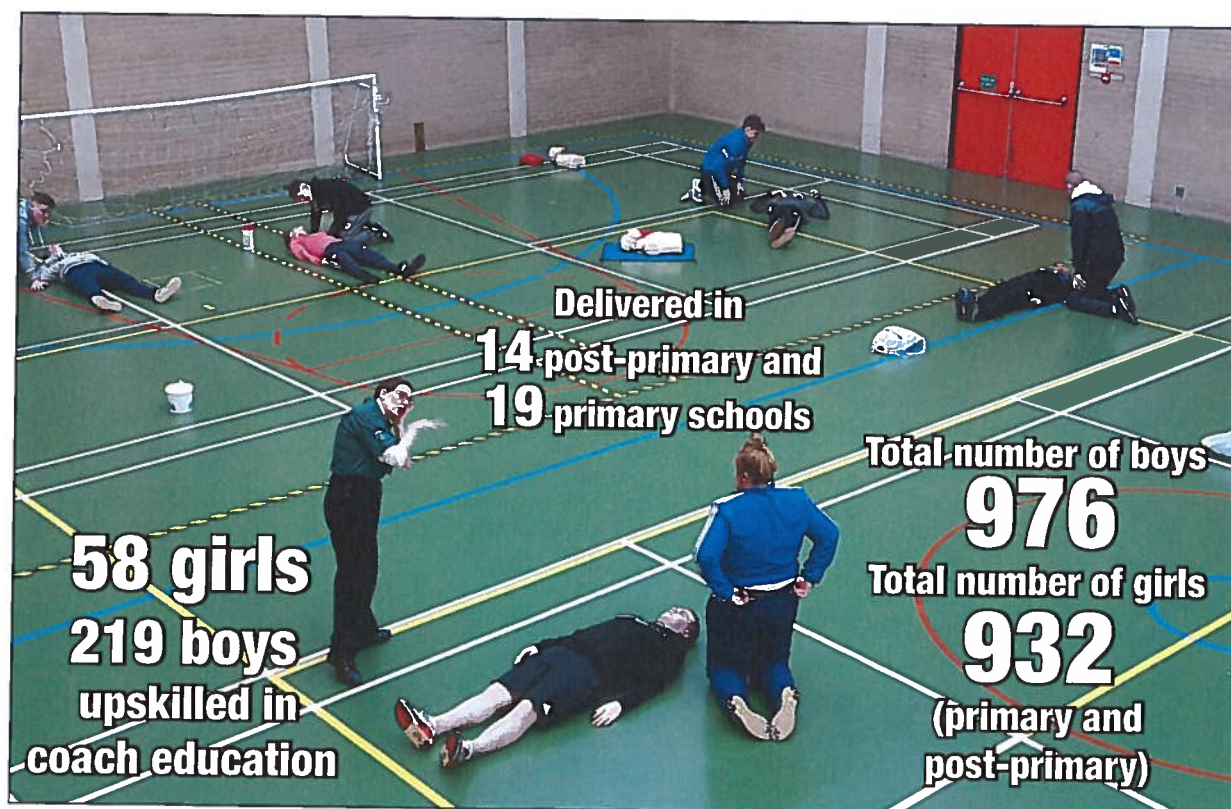
3 To advance education by providing work experience, employability programmes and support to educational establishments and extra-curricular educational groups:

Overview

The Irish FA Foundation has in place a new structured work experience programme that offered placements to more than 60 students in 2018. During the year foundation education officers developed accredited Level 3 football courses in the post-primary school sector and with colleges such as Northern Regional College and Bangor Academy. The education officers are working in areas of social need setting up new free GOALS programmes targeting 16-24-year-olds who are not in employment or education. With support from the Department of Education the Irish FA Foundation primary school coaches also delivered more than 100 free Show Racism the Red Card workshops across Northern Ireland with more than 800 primary school children benefiting.

Education and Employability Programmes

The foundation operates a structured work experience programme initially targeted to cater for 40 young people per year. This target has been exceeded each year so far with 110 young people from educational establishments gaining valuable work experience with the association last year. 2018 figures are shown below:



Trustees' Annual Report

GOALS Programme

The GOALS programme is an innovative and exciting initiative aimed at young people who are not in employment, education or training.

Upskilling young people is a key objective of the Let Them Play strategy. The National Football Stadium at Windsor Park facilitates the GOALS programme which uses football as a hook to guide and help young people on a pathway to employment opportunities.

The programme underpins the foundation's commitment to football for all and underpins its ambition to use the stadium as an education centre. We particularly welcome young people from the local area to the stadium.

The GOALS programme incorporates coaching, refereeing and specialised certificates that will enhance personal development for young people wishing to work within the sports industry. It is a work-based learning programme with theoretical and practical learning situations based on the following modules:

- Futsal Introductory Award
- Football Fundamentals
- Futsal Referee Award
- Full Referee Award
- OCN Level 2 in Football Business
- Show Racism the Red Card
- Event Management
- Coursework Mentoring x 10
- Grassroots Introductory Award
- Level 1 Coaching Award
- Futsal Level 1
- Football For All Workshop
- Irish FA Roles: Volunteers and Staff
- Coaching Disabled Footballers
- Stadium Tour

Work Experience

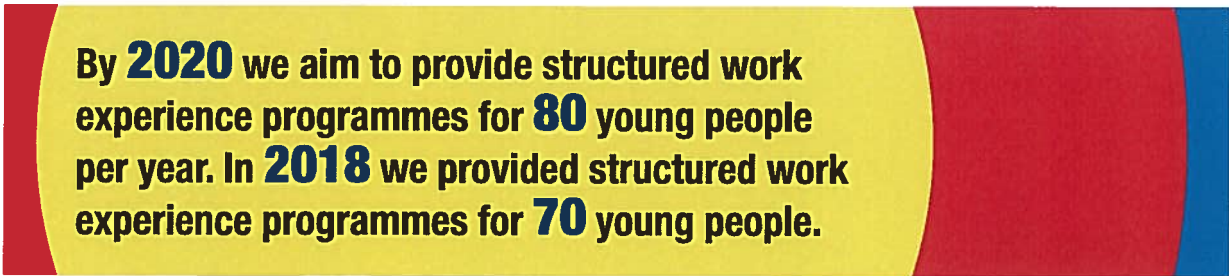
Since 2016 as part of the Let Them Play strategy our placement programme has provided excellent opportunities for young people in Northern Ireland.

Students are given the opportunity to shadow Regional Grassroots Development Officers and Primary School Coaches and assist in the work of the Football Development team as well as marketing, communications and elite development. Types of placements include:

Shadowing: Secondary students can shadow Irish FA Foundation staff for up to two weeks to gain an insight into the day to day tasks involved in delivering football.

Short projects: College and Masters students work with Irish FA Foundation staff over a few months which marry college learning and Irish FA strategy to deliver small projects.

Year-long projects: We offer a variety of year-long placement opportunities for third-level students completing their placement year as part of their degree course.



By **2020** we aim to provide structured work experience programmes for **80** young people per year. In **2018** we provided structured work experience programmes for **70** young people.

Irish FA Foundation

4 To adopt an inclusive approach so that all members of the community have access to our initiatives, regardless of background, gender, religion, politics, race or sexual orientation, in support of the wider charitable objectives of the Irish Football Association.

Overview

We are committed to the promotion of football for all, creating a fun, safe and inclusive culture throughout all our programmes. The promotion of the girls' and women's game is a top priority for the Irish FA Foundation. In 2018 we launched our new Shooting Stars programme to encourage more girls aged 4-7 into the game and we invested in two new Girls' Participation Officers. We also developed our Female Football Leadership and Grit and Goals programmes to help empower more girls and women to lead the way forward in the game. In 2018 we also made the decision to start developing new safeguarding plans and new plans to support the growth of the junior and amateur game.

Girls' and Women's Football

Shooting Stars

The new Irish FA Shooting Stars programme looks to create opportunities for girls aged 4-7 throughout the country to fall in love with football. By creating participation centres girls will have fantastic facilities to visit and take part in our fun filled sessions run by highly qualified coaches in a safe and friendly environment.

We have established four centres running in Belfast, Bangor, L/Derry and Dungiven and new centres in January 2019 in Antrim, Dungannon and Downpatrick.



Everybody Active 2020 Mentor Programme

The Club Mentoring programme is in its second year and has had a positive impact on the female game, growing from the involvement of eight teams in the first year to now having 14 teams benefiting from the hands-on approach of more than 20 mentors on the ground working alongside club coaches to develop them on and off the pitch to their full potential.

Trustees' Annual Report

Senior Leagues and Youth Leagues

More teams are competing in the Northern Ireland Women's FA leagues and Northern Ireland Football League.

- Number of girls participating at Irish FA Small-Sided Games Development Centres in 2018: 62 teams 723 players
- 10 female referees working within the local game (21 registered)
- We are in the third year of the youth leagues for U13s, U15s, U17s and other developments starting this year show that the structures within the girls' and women's clubs are going from strength to strength



Female Football Leadership Programme

The female football leadership programme is in its sixth year with 42 graduates to date. The aims of the course are to develop and extend the skills, knowledge and network of women in leadership and decision-making roles within football.

Grit and Goals

The Irish Football Association has launched a new skills development programme for young female players aged 14-17. Aimed at developing a range of life skills that can enhance performance both on and off the pitch, Grit and Goals focuses on developing core skills including confidence, communication, leadership, resilience, problem solving and teamwork.

Safeguarding

Safeguarding in football continues to be a priority for the foundation.

In 2018 year we delivered:

- **52** introductory courses throughout Northern Ireland
- **Six** football specific club welfare officer courses
- **1,200** participants in safeguarding courses
- **Approximately 1,200** vetting checks completed



By **2020** we will have new strategic plans fully operational which support the development of the girls' and women's game; Safeguarding and the junior and amateur game. Underpinning these new plans will be our guiding principles of making the game more fun, safe and inclusive for all.

Irish FA Foundation

Future developments

In 2019 the Irish FA Foundation will deliver its new Ahead of the Game mental health programme with 40 free mental health workshops across Northern Ireland benefitting hundreds of clubs and thousands of young people. In 2019 we shall also work in partnership with Ashfield Boys' High School and Laurelhill Community College to set up new development partnerships which see football specific BTecs being delivered, providing work experience for students in the football industry.

In 2019 we shall work with councils to develop Community Football Hubs and we shall invest in 12 new Let Them Play Officers to serve the community across Northern Ireland promoting football for all. Priority themes in 2019 shall be mental health, girls participation, education and club & volunteer development. We shall explore new partnership opportunities with groups like the Community Foundation Northern Ireland that allow us to support inclusive clubs more strategically.

The Irish FA Foundation will launch a new plan to support the amateur game across Northern Ireland and shall employ an Amateur Game Development Officer in 2019 to build capacity in this area. Furthermore the Irish FA Foundation shall support the development and launch of a new Girls and Women's Football Plan 2019-2024 as growing the female game remains a top priority for the foundation.

The Irish FA Foundation shall continue to promote football for all adopting an inclusive approach so that all members of the community have access to our initiatives, regardless of background, gender, religion, politics, race or sexual orientation. To further cement our commitment to creating a fun, safe and inclusive culture throughout the game we shall work on developing a new safeguarding plan for the game of football across Northern Ireland. This new safeguarding plan shall be developed in 2019 and launched in 2020 with key partners.

Financial review

For the year ended 31 December 2018 the foundation had total income of £2,537,923 (2017: 13 month period: £3,538,841) and total reserves at the end of the year of £727,988 (2017: 13 month period: £980,233).

In 2018 the foundation recorded a deficit of £252,245 because the level of expenditure incurred in fulfilling its objectives was greater than the financial income generated by the charity. The future financial strategy of the foundation is to achieve an annual break-even result by more closely aligning its outgoing and incoming financial resources in order to maintain its current level of reserves.

The charity holds no funds (2017: none) as custodian trustee on behalf of others.

Reserves policy review:

A financial target of the foundation is to hold reserves of between £1,000,000 - £1,250,000 being the anticipated operating expenditure for a normal six-month period.

Although not yet achieved it is the objective of the foundation to build towards the level of this reserves policy by sustaining an annual break-even result followed by seeking new income growth to boost reserves to the desired level.

Trustees' Annual Report

Principal funding sources

For the year ended 31 December 2018 the principal sources of funding for the foundation were as follows:

- Sponsorship from partner organisations in the private sector, including Hughes Insurance, Electric Ireland, Onecom and McDonald's;
- Income from education and coaching activities;
- Grant funding from partner organisations in the sporting sector including UEFA and FIFA;
- Grant funding from partners in the public sector, including the European Union, Sport NI, Department for Communities and Department for Education; and
- Grant funding from partners in the philanthropic and charitable sectors.

Investment policy and objectives

The foundation takes a risk averse view on investment of cash reserves and as such maintains a regular current account with a major high street bank in which all funds are held.

Risk management

The Trustees have a duty to identify and review the risks to which the foundation is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees are aware of potential internal and external risks faced by the foundation and assess those risks on a regular basis. Additionally, they undertake a formal risk management exercise annually.

The key risks at the present time relate to the health and safety of participants in the foundation's activities and the safeguarding of children and young people that are involved in the foundation's activities. The foundation has appropriate policies in place to manage these identified risks and all staff receive training to embed these policies in the day to day activities.

Other risks and emerging risks are monitored by the foundation and relevant controls implemented to manage these risks in line with the foundation's risk appetite set by the Board.

Structure, governance and management

The foundation was formed under a Memorandum of Association which established the objectives and powers of the company and is governed by its Articles of Association dated 7 December 2016.

The Irish FA Foundation Limited (company no. NI642595) is a private company limited by guarantee without share capital and it is registered as a charity with the Charity Commission for Northern Ireland (charity no.106229).

The trustees of the charity who were in office during the year and up to the date of signing the financial statements are shown on page 36.

Irish FA Foundation

Recruitment and appointment of trustees

The Board of Trustees comprises 6 members, 3 of which are appointed by the sole member the Irish Football Association and the remaining 3 are independent and recruited following public advertisement.

In accordance with the Irish FA Articles of Association the 3 members appointed by the Association are prohibited from being members of the Irish FA Board.

None of the trustees received any remuneration in respect of their role as trustee.

None of the trustees have a beneficial interest in the company.

Induction and training of trustees

The trustees receive an induction upon appointment to the Board and undertake regular training and development.

The Board convenes sessions to review governance practice and enhance professional competence required for the role of Trustee.



James Shaw
Trustee & Chairperson

25-4-2019

Date

Statement of trustees' responsibilities

The trustees (who are also directors of Irish FA Foundation Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulation.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with United Kingdom Accounting Standards, comprising FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and applicable law (United Kingdom Generally Accepted Accounting Practice). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2015);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards, comprising FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.



James Shaw
Trustee & Chairperson

25-4-2019

Date

Irish FA Foundation

Independent auditors' report to the members of Irish FA Foundation Limited

Report on the audit of the financial statements

Opinion

In our opinion, Irish FA Foundation Limited's financial statements (the "financial statements"):

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2018 and of its incoming resources and application of resources, including its income and expenditure, and cash flows, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards, comprising FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and applicable law); and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements, included within the Trustees' Annual Report (the "Annual Report"), which comprise: the charity balance sheet as at 31 December 2018; the statement of financial activities (including income and expenditure account); the statement of cash flow for the year then ended; the accounting policies; and the notes to the financial statements.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities under ISAs (UK) are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We remained independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, which includes the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (UK) require us to report to you when:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the charitable company's ability to continue as a going concern. For example, the terms on which the United Kingdom may withdraw from the European Union are not clear, and it is difficult to evaluate all of the potential implications on the charity, its operations and other organisations on which it depends, and the wider economy.

Independent auditors' report to the members of Irish FA Foundation Limited (continued)

Reporting on other information

The other information comprises all of the information in the Annual Report other than the financial statements and our auditors' report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except to the extent otherwise explicitly stated in this report, any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify an apparent material inconsistency or material misstatement, we are required to perform procedures to conclude whether there is a material misstatement of the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report based on these responsibilities.

Based on the responsibilities described above and our work undertaken in the course of the audit, ISAs (UK) require us also to report certain opinions and matters as described below.

Strategic Report and Trustees' Annual Report

In our opinion, based on the work undertaken in the course of the audit the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

In addition, in light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we are required to report if we have identified any material misstatements in the Trustees' Annual Report. We have nothing to report in this respect.

Responsibilities for the financial statements and the audit

Responsibilities of the trustees for the financial statements

As explained more fully in the Trustees' Responsibilities Statement set out on page 18, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the applicable framework and for being satisfied that they give a true and fair view. The trustees are also responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Irish FA Foundation

Independent auditors' report to the members of Irish FA Foundation Limited (continued)

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditors' report.

Use of this report

This report, including the opinions, has been prepared for and only for the charity's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

Other required reporting

Companies Act 2006 exception reporting

Under the Companies Act 2006 we are required to report to you if, in our opinion:

- we have not received all the information and explanations we require for our audit; or
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the financial statements are not in agreement with the accounting records and returns.

We have no exceptions to report arising from this responsibility.

Entitlement to exemptions

Under the Companies Act 2006 we are required to report to you if, in our opinion, the Trustees were not entitled to: prepare financial statements in accordance with the small companies' regime; take advantage of the small companies' exemption in preparing the Trustees' Annual Report; and take advantage of the small companies exemption from preparing a Strategic Report. We have no exceptions to report arising from this responsibility.



Martin Cowie (Senior Statutory Auditor)

for and on behalf of PricewaterhouseCoopers LLP

Chartered Accountants and Statutory Auditors

Belfast

24 April 2019

Statement of financial activities (including income and expenditure account) for the year ended 31 December 2018

	Note	Restricted Funds £	Un-restricted Funds £	Total Funds 2018 £	Restricted Funds £	Un-restricted Funds £	Total Funds 2017 £
Incoming resources							
Incoming resources from generated funds	4						
Donation from Irish Football Association		-	-	-	-	1,500,000	1,500,000
Contributions from governing bodies		1,088,659	-	1,088,659	843,163	-	843,163
Coaching, education and training		-	555,719	555,719	-	425,908	425,908
Sponsorship income		224,918	-	224,918	144,330	-	144,330
Grant funding		661,051	-	661,051	579,660	-	579,660
Income from other trading activities	5						
Income from other trading activities		-	7,576	7,576	-	45,780	45,780
Total incoming resources / income		1,974,628	563,295	2,537,923	1,567,153	1,971,688	3,538,841
Resources expended / expenditure							
Charitable activities	6	(2,454,649)	-	(2,454,649)	(2,322,389)	-	(2,322,389)
Support costs	7	(335,519)	-	(335,519)	(236,219)	-	(236,219)
Total resources expended / expenditure		(2,790,168)	-	(2,790,168)	(2,558,608)	-	(2,558,608)
Net (outgoing) / incoming resources before transfers		(815,540)	563,295	(252,245)	(991,455)	1,971,688	980,233
Transfer between funds		815,540	(815,540)	-	991,455	(991,455)	-
Net movement in funds		-	(252,245)	(252,245)	-	980,233	980,233
Reconciliation of funds							
Total funds brought forward		-	980,233	980,233	-	-	-
Total funds carried forward		-	727,988	727,988	-	980,233	980,233

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Irish FA Foundation

Registered No. NI642595

Charity Balance Sheet

at 31 December 2018

	Note	2018 £	2017 £
Current assets			
Debtors	10	595,655	569,493
Cash at bank and in hand		480,080	570,564
		1,075,735	1,140,057
Creditors: amounts falling due within one year	11	(347,747)	(159,824)
Net current assets		727,988	980,233
Total assets less current liabilities		727,988	980,233
Net assets		727,988	980,233
The funds of the charity			
Unrestricted funds	14	727,988	980,233
Restricted funds	14	-	-
Total funds		727,988	980,233

The notes on pages 26 to 35 are an integral part of these financial statements.

The financial statements on pages 23 to 35 were approved by the Trustees on 25 April 2019 and were signed on its behalf by:



James Shaw
Trustee & Chairperson

25-4-2019

Date

Statement of Cash Flow

For the year ended 31 December 2018

	12 month period 2018 £	13 month period 2017 £
Cash generated from operating activities		
Net (outgoing)/incoming resources before transfers	(252,245)	980,233
Movement in debtors	(26,162)	(569,493)
Movement in creditors	187,923	159,824
Cash from operating activities	(90,484)	570,564
Cash used in investing activities	-	-
Cash used in financing activities	-	-
Decrease/increase in cash and cash equivalents in the year	(90,484)	570,564
Cash and cash equivalents at the beginning of the year	570,564	-
Total cash and cash equivalents at the end of the year	480,080	570,564

	12 month period 2018 £	13 month period 2017 £
Cash and cash equivalents consists of:		
Cash at bank and in hand	480,080	570,564
Total cash and cash equivalents at end of the year	480,080	570,564

Irish FA Foundation

Notes to the financial statements

For the year ended 31 December 2018

1. Accounting Policies

The Irish FA Foundation Limited is a private company limited by guarantee, incorporated in Northern Ireland. The registered office is the National Football Stadium, Donegall Avenue, County Antrim, United Kingdom, BT12 6LU.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The charity's financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015 (Charities SORP (FRS 102), the Charities Act (Northern Ireland) 2008 and the Companies Act 2006.

Irish FA Foundation Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost and transaction value unless otherwise stated in the relevant accounting policy note(s). The financial statements are prepared on a going concern basis. Taking account of the risk review undertaken by the Trustees they do not consider there to be a risk to the going concern status of the charity.

b) Going concern

At the time of approving the accounts, 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 accounts.

c) Incoming resources

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.

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.

On receipt, donated facilities or gifts in kind are recognised on the basis of the value of the gift to the trust which is the amount the trust would be willing to pay to obtain services and facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the trust has entitlement to the funds, any performance conditions attached to the grant have been met, it is probable that the income will be received and the amount can be measured reliably.

Notes to the financial statements (continued)

d) Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to supply them. Support costs are allocated to their relevant activity based on the income received.

Pension costs

The charity operates a defined contribution scheme for its employees. Contributions are charged to the statement of financial activities in the period to which they relate.

e) Fund accounting

The charity has various types of funds for which it is responsible and which require specific disclosure. A definition of the different types is as follows:

Unrestricted funds

Funds which are expendable at the discretion of the charity in furtherance of the purpose of the charity. In addition to expenditure on activities, such funds may be held in order to finance capital investment and working capital.

Restricted funds

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of overheads and support costs.

f) Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks.

g) Foreign currency

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the Statement of financial activities. Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Statement of financial activities.

Notes to the financial statements (continued)

h) Grants payable

Grants are recognised in the accounts as liabilities after they have been approved by the Trustees even if there are conditions attached to them. This is because there is a valid expectation by the recipients that they will receive the grant.

Where a grant is awarded for a period of greater than one year, future instalments of which are subject to satisfactory reports to the charity, the future grant instalments are included in commitments but are not recognised in the accounts until satisfactory reports are received. This is because the terms on which these grants are awarded do not create a valid expectation of receipt until the charity's Trustees are satisfied with the reports received on the use made of the previous year's instalments.

i) 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 charity's balance sheet when the charity 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.

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 receipts 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.

Notes to the financial statements (continued)

2. Critical accounting judgements and estimation uncertainty

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical judgements in applying the entity's accounting policies

There are no critical judgements in applying the charity's accounting policies.

Critical accounting estimates and assumptions

There are no critical estimates and assumptions.

3. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

4. Incoming resources from generated funds

	2018 £	2017 £
Donation from Irish Football Association (unrestricted)	-	1,500,000
Contributions from governing bodies (restricted)	1,088,659	843,163
Coaching, education & training (unrestricted)	555,719	425,908
Sponsorship income (restricted)	224,918	144,330
Grant funding (restricted)	661,051	579,660
Total	2,530,347	3,493,061

5. Income from other trading facilities

	2018 £	2017 £
Other income	7,576	45,780

Irish FA Foundation

Notes to the financial statements (continued)

6. Charitable activities expenditure (restricted)

	2018	2017
	£	£
Wages and salaries	1,639,410	1,525,745
Equipment	140,317	69,241
Grants provided	104,860	141,581
Rental costs	156,817	105,220
Coaches, referees and physio fees	99,389	128,306
Travel costs	290,206	276,144
Other costs	23,650	76,152
Total	2,454,649	2,322,389

7. Support costs expenditure (restricted)

	2018	2017
	£	£
Advertising and printing	57,173	65,610
Wages and salaries	154,492	64,105
IT and website costs	14,279	3,958
Insurance	33,839	23,757
Legal and professional fees	25,753	65,077
Training costs	8,078	13,712
Other Costs	41,905	-
Total	335,519	236,219

Notes to the financial statements (continued)

8. Net incoming/(outgoing) resources/income for the year

	2018	2017
	£	£
This is stated after charging:		
Salaries	1,579,200	1,395,520
Social security costs	140,068	128,396
Other pension costs	74,634	65,934
Staff costs	1,793,902	1,589,850
 Fees payable to the company's auditor for the audit of accounts	 6,350	 6,933

9. Employees and directors

Employees

The average monthly number of employees employed by the Foundation during the year was:

	2018	2017
	Number	Number
Average	67	64

Trustees

During the year, no trustee received any emoluments (2017: £Nil).

Key management compensation

The compensation paid or payable to key management for employee services is shown below

	2018	2017
	£	£
Key management compensation	161,690	158,050

Irish FA Foundation

Notes to the financial statements (continued)

10. Debtors

	2018	2017
	£	£
Trade debtors	52,100	59,834
Amounts due from related entities	375,609	213,075
Other debtors	-	10,235
Prepayments and accrued income	167,946	286,349
Total	595,655	569,493

Trade debtors are stated after provisions for impairment of £nil.

11. Creditors: amounts falling due within one year

	2018	2017
	£	£
Trade Creditors	81,436	82,598
Accruals and deferred income	190,149	37,542
Other taxation and social security	76,162	39,684
Total	347,747	159,824

Notes to the financial statements (continued)

12. Financial instruments

The charity has the following financial instruments:

	2018	2017
	£	£
Financial assets held at amortised cost		
Cash at bank and in hand	480,080	570,493
Trade debtors	427,709	272,909
Other debtors	0	10,235
Accrued income	144,010	274,500
Total	1,051,799	1,128,208
Financial liabilities held at amortised cost		
Trade creditors	81,436	82,598
Accruals	61,940	36,242
Total	143,376	118,840

13. Taxation

The Company is a registered charity and, as such, is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

Irish FA Foundation

Notes to the financial statements (continued)

14. Analysis of charitable funds

Unrestricted funds

	Total £
At 1 January 2018	980,233
Coaching, education and training	555,719
Other trading activities	7,576
Net outgoing resources before transfers	-
Transfer to restricted funds	(815,540)
At 31 December 2018	727,988

Restricted funds

The income funds of the charity include restricted funds comprising unexpended balance of donations and grants to be applied for the furtherance of the development of football in Northern Ireland.

	2018 £
At 1 January 2018	-
Contributions from governing bodies	1,088,659
Sponsorship income	224,918
Grant funding	661,051
Net outgoing resources before transfers	(2,790,168)
Transfer from unrestricted funds	815,540
At 31 December 2018	-

A transfer is made from unrestricted to restricted funds to ensure that sufficient funds are available to perform the restricted charitable activities in the year.

Notes to the financial statements (continued)

15. Analysis of net assets between funds

	Restricted	Unrestricted	Total
	Funds	Funds	Funds
	£	£	£
Net current assets	-	727,988	727,988
Total	-	727,988	727,988

16. Related party transactions and ultimate controlling party

Transactions with related parties included:

- Transactions with the Irish Football Association Limited of £1,408,449 (2017: £2,343,163)
- Amounts receivable at the year end of £363,262 (2017: £213,075) due from the Irish Football Association Limited
- Amounts payable at the year end of £NIL (2017: £8,955) due to the IFA Stadium Development Company Limited

There is no ultimate controlling party.

17. Liability of members

Irish Football Association Ltd is a company limited by guarantee. The liability of the members is limited to an amount not exceeding £1.

Irish FA Foundation

Registered number: NI642595

Charity Commission number: NIC 106229

Inland Revenue Charity number: NI00616

Trustees

James Shaw (Chairperson)

Patrick Nelson

Allen McKinstry

Aidan Murphy

Denise Burns

Neil Irwin (resigned 5 January 2019)

Company Secretary

Patrick Nelson

Registered Office

The National Football Stadium

Donegall Avenue

Belfast

BT12 6LU

Bankers

Ulster Bank

91-93 University Road

Belfast

BT7 1NG

Solicitors

A&L Goodbody

42-46 Fountain Street

Belfast

BT1 5EF

King & Gowdy

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Belfast

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Independent auditors

PricewaterhouseCoopers LLP

Chartered Accountants and Statutory Auditors

Waterfront Plaza

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BT1 3LR