



2023



Annual Report
& Financial Statements

Irish Football Association Limited

For the year ended 31 December 2023

Registered number: R0000327



CONTENTS



STRATEGY

President's Message	4
Chairman's Statement	6
Chief Executive's Report	8
A Year in Review	10
Financial Review	12
Operating Review	16
Irish FA Entities	24
Operating Model	26
Strategy - Mission, Vision, Values	28
Strategy Update	30



GOVERNANCE

Chairman's Governance Statement	34
Sustainability and Inclusion Report	36
UEFA Governance Principles	42
Irish FA Governance Hierarchy	46
Board	48
Senior Leadership Team	52
Governance Report	54
Audit and Risk Committee Report	64
Principal Risks and Uncertainties	66
Directors' Report	74



FINANCIAL STATEMENTS

Statement of Directors' Responsibilities in Respect of the Financial Statements	78
Independent Auditors' Report to the Directors of Irish Football Association Limited	79
Consolidated Statement of Comprehensive Income	82
Group and Company Balance Sheets	83
Consolidated Statement of Changes in Equity	84
Company Statement of Changes in Equity	84
Consolidated Cash Flow Statement	85
Notes to the Financial Statements	86



STRATEGY





THE TEAM REALLY ARE ROLE MODELS FOR ALL.



PRESIDENT'S MESSAGE



I am delighted to introduce the Irish Football Association's Annual Report for 2023.

It was a year in which the UK and Ireland Bid to stage UEFA Euro 2028 was successful – and it was exciting to be part of it alongside our partner associations.

The five nations have swiftly moved from bidding to planning. There is a long road ahead and it will need to be handled carefully, both in terms of the required infrastructure and also in terms of people's views on the way ahead.

For the Board's part, the aim was to bring European football's largest competition to Northern Ireland and to increase our own country's chances of playing in the finals.

There will be tests going forward and we will try to treat all views with respect. We have an opportunity to rise above division and to demonstrate the power of football. I hope that we make the best of it.

The senior men's team's UEFA Euro 2024 qualification campaign was disappointing. To paraphrase Michael O'Neill, it was a most challenging set of fixtures in 2023.

Managers do not like using injuries as an excuse for not being able to reach the heights expected, however there's no doubt the absence of numerous senior players

at various stages hampered our team's progress.

Having said that, I concur with the manager that we have lots of young talent in our midst and that should give us optimism for the future. We need to nurture that talent and plan ahead for the next campaign and beyond.

The senior women's team had a year of ups and downs as they navigated some tough friendlies and took part in the inaugural UEFA Women's Nations League.

We welcomed a new manager in Tanya Oxtoby and she is starting to find her feet.

The Nations League campaign did not go according to plan as we finished third in our League B group, leading to a play-off to avoid relegation.

However, Tanya has some excellent players in her squad and I am confident things will click sooner rather than later as women's football continues to thrive across Northern Ireland.

I was delighted with the performance of the Northern Ireland Powerchair Squad at the FIPFA Powerchair Football World Cup in Australia. Bartek Kuskowski made history when he scored the Northern Ireland Powerchair team's first ever goal at a World Cup finals with Patrick Cumiskey adding a second in a 2-2 draw with Uruguay. The team completed a memorable competition with a 3-0 win over the Republic of Ireland. The team won the Fair Play Award and Cumiskey earned the Rale Rasic Award for his indomitable spirit and personal courage. The team really are role models for all.

It was pleasing that the UK government once again provided additional investment for football

infrastructure here in 2023. Many clubs benefited from money from the Department of Culture, Media and Sport as well as from the Levelling Up Fund.

The DCMS Multi-Sports Grassroots Facilities Investment Fund, administered in Northern Ireland by the Irish FA, helped several clubs at the grassroots level of the game to make improvements to their facilities.

Unfortunately, the long-promised sub-regional stadia funding from government once again did not materialise. Better facilities and improvements are urgently needed by our senior clubs to keep the game moving forward. I promise that we, as the governing body of football in Northern Ireland, will continue to lobby government for these monies to be provided.

Finally, in June, a very respectful memorial service allowed Northern Ireland football followers and players to celebrate the contribution of the late Billy Bingham. St Anne's Cathedral in Belfast was the venue and the occasion was more than worthy of the man who made such an immense contribution to football.

Conrad Kirkwood
President
Date: 18 April 2024

CHAIRMAN'S STATEMENT



It was another busy 12-month period for the Irish FA Board in 2023.

The Association is continuing to work hard towards meeting strategic objectives outlined in A Roadmap for Football, our corporate strategy for 2022–27.

Launched in January 2022, the strategy covers all aspects and levels of the game in Northern Ireland.

More than 30 strategic objectives and over 100 individual actions are included in the document as part of seven strategic pillars supported by four enablers.

The pillars focus on participation, performance, facilities, revenue, engagement, women's and girls' football plus corporate social responsibility, including sustainability.

During 2023 steady progress in meeting bold and wide-ranging targets was made across the piece.

The bid to host the UEFA Men's European Championships on these shores in 2028 was not specifically included in the strategy, however I was delighted that we helped to deliver a successful bid to UEFA along with our partner associations in the UK and Ireland.

There's a lot of hard work ahead but I am confident that the Irish FA will play its part in delivering what

will undoubtedly be a world-class football tournament.

The launch of a Sustainability Strategy for the Irish FA was an important development during the year.

The strategy focuses on five goals merged from the 11 target areas of the UEFA Sustainability Strategy 2030 – Strength Through Unity. These are: Health and Wellbeing, Safeguarding, Equality and Inclusion, Anti-Racism and Anti-Sectarianism, and Climate.

Various initiatives at the National Football Stadium at Windsor Park are a focus of the sustainability work related to our climate, such as the renewable energy which powers the stadium, rainwater harvesting and the locally produced food used by caterers.

The strategic objectives are: to generate £3bn in Social Return on Investment (SROI) over five years for our community; become a leading organisation on sustainability, including having a national stadium powered by renewable energy, and help our clubs to engage in sustainability projects; become an exemplar governing body, championing equality, diversity and inclusion.

As a Board we will be encouraging everyone at the Association to play their part in delivering what is an ambitious Sustainability Strategy.

Stephen Martin
Chairman
Date: 18 April 2024

“
DURING 2023 STEADY PROGRESS IN MEETING BOLD AND WIDE-RANGING TARGETS WAS MADE ACROSS THE PIECE.
”



CHIEF EXECUTIVE'S REPORT



This annual report is designed to give all readers a comprehensive look at the business and activities of the Irish Football Association, the national governing body in our country for the most popular sport in the world.

In these pages you will be able to read about our strategy, our culture, our attitude to and management of risk, our operations, our finances and much more. I hope that everyone will find something of interest here.

There was significant change in the leadership of our international teams in 2023. Although Michael O'Neill returned to the Senior Men's international manager position in December 2022, his work started in earnest as the new year dawned. Other men's squads saw changes in leadership as Tommy Wright joined us as men's Under-21s manager and Gareth McAuley took up the role of men's Under-19s manager. We moved the men's Under-17 squad under the leadership of Andy Waterworth, Head of Elite Player Development, which allows for a smooth transition into adult football for our youngest players after they have been in our JD Academy setup. There was a complete change also in our

women's international leadership. After a long search Tanya Oxtoby came onboard as Senior Women's manager in September, bringing with her considerable experience of the WSL in England. Gail Redmond MBE became the new holder of the women's Under-19 and Under-17 manager position, and Danielle McDowell-Tuffey took up the reins of the girls' international pathway.

Results in 2023 were at best mixed. The senior men's team had a difficult time in their UEFA Euro 2024 qualifiers but finished on a high with a 2-0 home win over Denmark, who topped our qualifying group. This year (2024) will be all about performances in the UEFA Nations League and we will warm up for those games in the autumn with friendlies in the first half of the year. Our senior women embarked on their first ever UEFA Women's Nations League campaign as the first part of the qualification process for UEFA Women's Euro 2025 in Switzerland. Although we were defeated home and away by our neighbours Republic of Ireland, our games against Hungary were on a knife-edge for much of the time. Narrowly landing on the wrong side meant we faced a relegation play-off this year rather than a promotion play-off. These are the absolutely fine margins in international football and on the basis of our performances we have significant hope for 2024.

Off the field, a significant amount of work went into the UK and Ireland Bid to host UEFA Euro 2028, and we were delighted to be named joint hosts along with England, Republic of Ireland, Scotland and Wales on 10 October. Clearly there is a huge amount of work ahead of us if we are eventually able to show off our country and Belfast to the world in four years' time. Casement Park,

the third leg of the government's regional stadia programme, needs to be not only started but completed on time and we need to work sensitively with all stakeholders to deliver the benefits of this fabulous tournament. The tournament itself is due to be held just 30 years after the signing of the Good Friday Agreement and hosting matches in Belfast would show the world we are in a different place now.

For me, inextricably linked to the development of Casement Park is the opportunity and necessity to move forward with the equally long-awaited sub-regional programme for football. Rebuilding the football estate in Northern Ireland has long been a priority for the Association and together with our partners Northern Ireland Football League we believe that more than £120 million is now needed to bring our grounds up to the standards that our clubs, their players, coaches and supporters deserve. We hope that the return of the Northern Ireland Executive will provide the necessary focus for this work to begin. There is so much to do and we stand ready to put the entire weight of the Association behind this much-needed public investment. We should also remember two important points. Firstly, spending monies on projects like this oils the wheels of our macro economy in that it pays wages and it buys concrete and steel and other items, bringing forth a positive multiplier effect which ripples out throughout our country. Secondly, spending monies on projects like this does not stop important public investment in hospitals, schools or roads. The Northern Ireland Executive has more than £2.3 billion per year allocated to capital expenditure and the amounts we are seeking on an annual basis over

the next few years are a tiny but important proportion of this budget.

The financial result of the Association was pleasing during the year. Each year we set out to break even, reinvesting all of our income back into football in Northern Ireland. During 2023, despite ongoing challenges with inflation we were able to deliver on this break even ambition. More detail on this is included within the Financial Review.

Moving on to other matters in relation to 2023, in the last quarter of the year the Board and Senior Leadership Team (SLT) commenced a detailed look at the progress we were making on our current strategy, A Roadmap for Football, which we launched two years ago. We believe it is good practice to keep a very close eye on how we are doing against the targets we set ourselves, and each quarter we carry out a formal check. Two years in, however, we decided to do a deep dive into the more than 100 strategic actions we had set ourselves to check that they were all still valid for the future, and we made a few course corrections to reset our compass for the remaining period of the strategy. As I have noted here before, having a vibrant and living strategy is incredibly important for an organisation such as ours. We need to always be confident we are rowing together and in the right direction.

This time last year I mentioned that we were developing our first ever Sustainability Strategy and we were delighted to launch this plan in June 2023. As the Chairman notes in his statement, in the spirit of sustainability itself, we have taken inspiration from UEFA's work in this area, however it is important to note that our

commitments in sustainability will be solid and long-lasting.

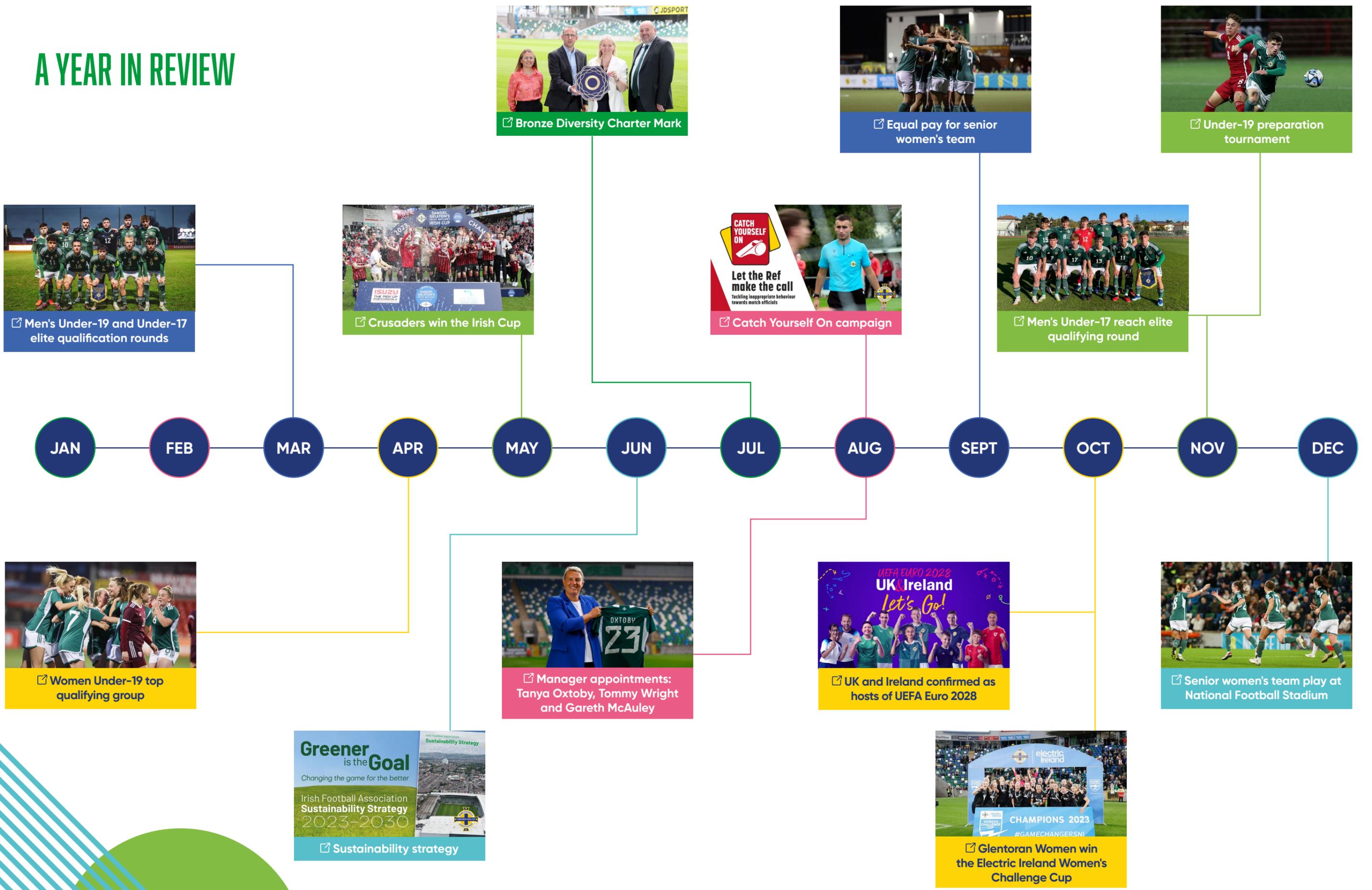
I also mentioned in my notes in the 2022 annual report that we were working hard to develop a National Training Centre, a place to call our own in terms of preparation work for international squads of all ages. Whilst this work has not progressed as quickly as we would have liked, we are determined to see it through and provide a training base we are all proud of. During 2023 we further developed our technical specifications alongside the necessary work of scoping sites and negotiating with landowners. I hope we will have more to say on this in 2024.

Finally, I would like to say thank you to our Board and SLT for the guidance they provide in respect of all football activities in Northern Ireland and, of course, to our staff and the amazing volunteer force who deliver football day and daily to all corners of our country. The beautiful game does not happen without an incredible amount of time and effort and I thank everyone for their invaluable contribution.

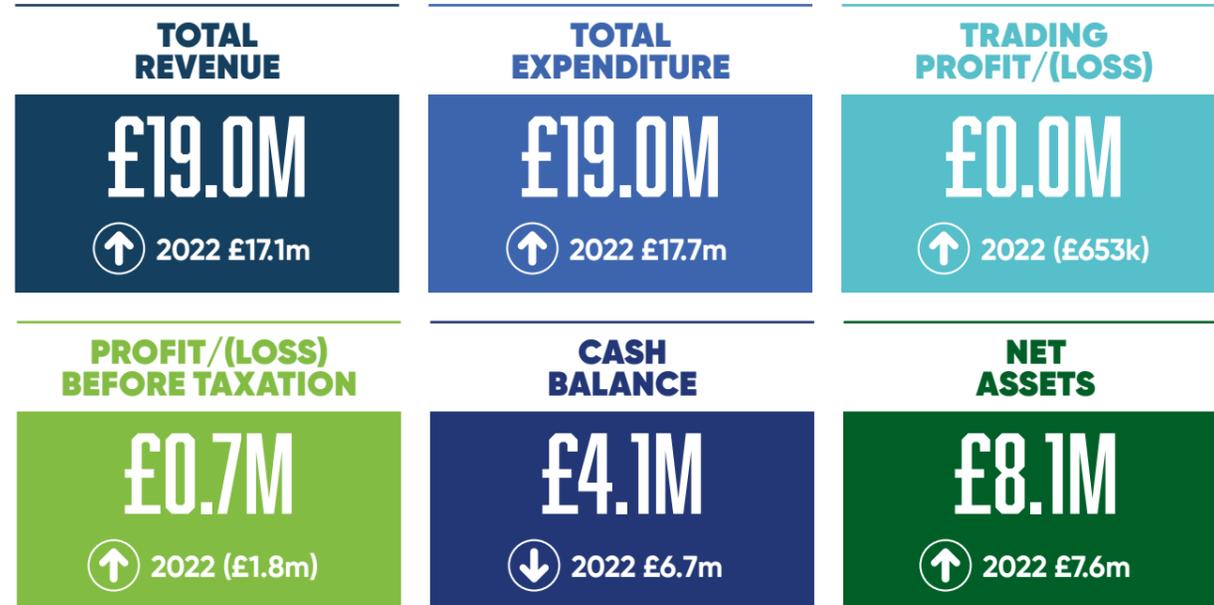
Patrick Nelson
Chief Executive
Date: 18 April 2024

“
REBUILDING THE FOOTBALL ESTATE IN NORTHERN IRELAND HAS LONG BEEN A PRIORITY FOR THE ASSOCIATION.
”

A YEAR IN REVIEW



FINANCIAL REVIEW



OVERVIEW

During 2023 the economic climate continued to be challenging with high levels of inflation creating significant pressure on costs. Despite this the Irish FA achieved its budgeted target for a break even trading result for the year ended 31 December 2023 (2022: loss of £0.7m).

This result was reached by growing overall revenue to £19.0m (2022: £17.1m), largely due to a greater number of home games played by the senior men's team, increased broadcast revenues and higher funding from FIFA and UEFA. Costs grew to £19.0m (2022: £17.7m), mainly because of higher football costs and inflationary increases.

In addition to the break even trading result, the Association benefited from the recovery in the international investment markets and favorable foreign exchange movements. These non-trading gains contributed £0.7m to the profit before taxation.

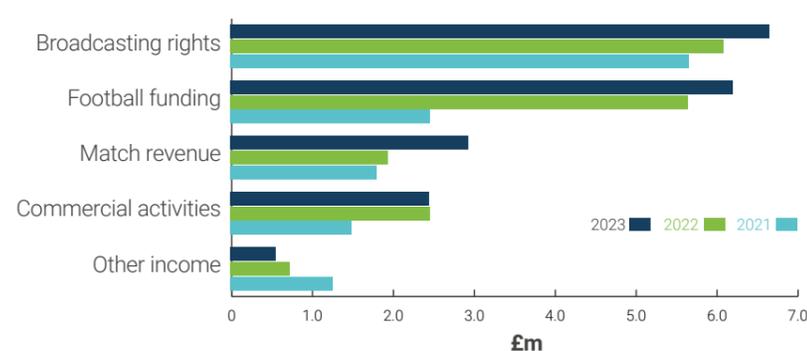
Overall, the Association achieved a profit before taxation of £0.7m (2022: loss of £1.8m).

REVENUE

Several factors contributed to the revenue increase of £1.9m during the year compared to the previous year. The largest increase in revenue was due to 2023 having five home UEFA Euro 2024 Qualifiers compared with 2022 having four home games, which were three UEFA Nations League matches and one friendly.

Income relating to TV broadcasting increased, this reflected a full year of income during 2023 as part of the new broadcasting agreement that took effect partway through 2022. Another factor contributing to improved revenue was increased funding from the two football governing bodies, UEFA and FIFA.

Total Revenue



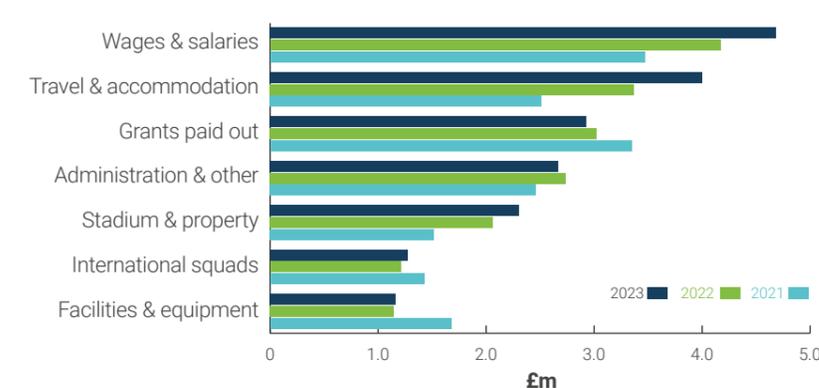
EXPENDITURE

Total expenditure increased to £19.0m (2022: £17.7m) during the year to 31 December 2023. The largest increase within expenditure was travel and accommodation, which increased to £4m (2022: £3.4m). This increase was driven by busier fixture schedules for both the senior men's and senior women's teams. In the men's UEFA Euro 2024 qualifying campaign there were five away games, and these included a

lengthy round trip to Slovenia and Kazakhstan. Wages and salaries also increased during the year to £4.7m (2022: £4.2m). Within the 2022 year there were unfilled positions for part of the year with those employees in position throughout 2023. Also, as shown in note 8 to the financial statements the average headcount within the Association was higher during 2023 compared to 2022.

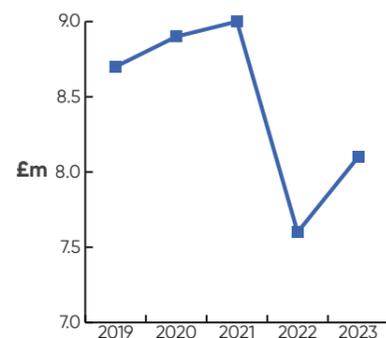
The costs of running the stadium during 2023 amounted to £2.3m (2022: £2.1m). This increase was largely due to increased maintenance costs related to the age of the stadium. Energy and utility costs remained volatile during 2023. The efficient running of the stadium continues to be a priority, with several areas for energy and cost reduction being explored.

Total Expenditure



FINANCIAL REVIEW (CONTINUED)

Net Assets



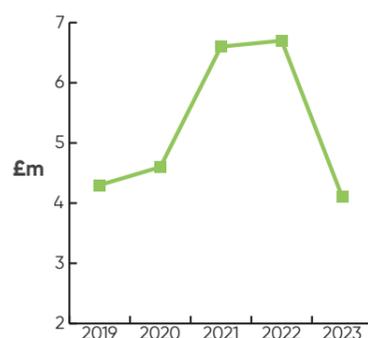
NET ASSETS

The net assets of the Association as at the 31 December 2023 were £8.1m (2022 £7.6m).

The largest contributor to this change was the improved performance of the Association's portfolio of investments. In the year to 31 December 2023 these grew by £0.4m (2022: decrease of £0.6m). The funds have been managed by Davy Investments since December 2018 and now total £5.1m, having generated a cumulative return of 24% since 2018.

During the year the Association invested almost £0.4m in replacing the pitch at the National Football Stadium at Windsor Park as well as continuing to invest in catering and hospitality facilities at the stadium to facilitate future revenue generation.

Cash Balance



CASH BALANCE

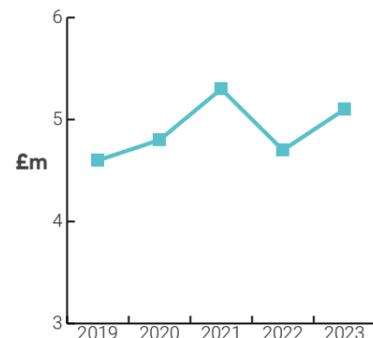
The total cash balance of the Association reduced by £2.6m during the year to £4.1m (2022: £6.7m).

This decrease largely relates to timing issues around receipts and payments with UEFA, sponsorship and ticketing activities and have been substantially unwound after the financial year end.

DEBT BALANCE

As at the 31 December 2023 there was an interest free loan balance owed by the Association to football's world governing body, FIFA, of £3.4m (2022 £4.2m). This loan balance is made up of two separate FIFA loans which were both drawn down in 2022. A working capital loan of \$2.0m and a loan of \$3.0m, the funds from which the Association was able to pass to the Northern Ireland Football League as part of a back-to-back lending arrangement. Both loans are due for repayment in 2030.

Investments

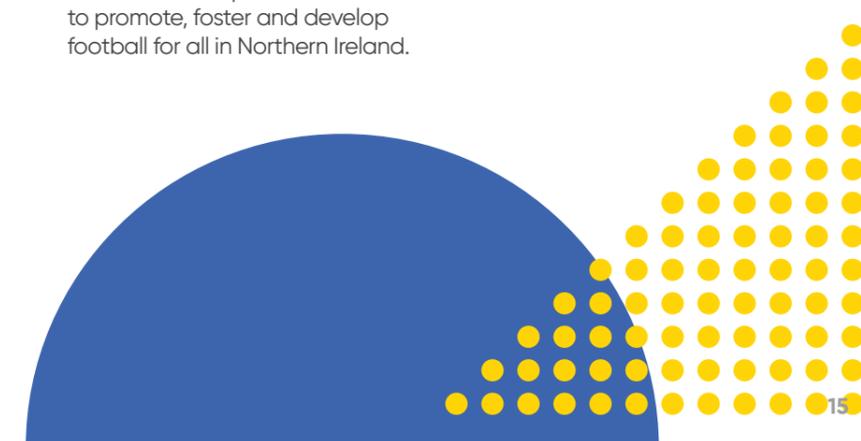


“IT IS THE TARGET OF THE IRISH FA BOARD AT THE BEGINNING OF EACH FINANCIAL YEAR TO BREAK EVEN AND THIS RESULT DEMONSTRATES RESILIENCE AND PRUDENCE WHILST NAVIGATING ECONOMIC UNCERTAINTIES.”



Following a year of turbulent economic conditions in 2022 where the Association had a trading loss of £0.7m, it was positive for the Association to deliver a break even trading position in 2023. It is the target of the Irish FA Board at the beginning of each

financial year to break even and this result demonstrates resilience and prudence whilst navigating economic uncertainties. The Irish FA is well placed to build upon this achievement in pursuit of the mission to promote, foster and develop football for all in Northern Ireland.



OPERATING REVIEW



UEFA EURO 2028

On Tuesday 10th October 2023 Belfast was confirmed as a host city for UEFA Euro 2028 after the UK and Ireland won the right to stage the tournament. This once in a generation opportunity means bringing one of the world's biggest sporting events to Northern Ireland, and delivering impactful and lasting sporting, cultural and economic benefits.

The announcement was made following the joint bid to host UEFA Euro 2028 submitted by the Irish Football Association, the Football Association of Ireland, the Scottish Football Association, the Football Association of Wales, and the Football Association being accepted by UEFA following a bid presentation at its headquarters in Nyon, Switzerland.

UEFA Euro 2028 UK & Ireland will be the largest major sporting event the nations have ever jointly staged, and it promises to bring an exciting summer of football that will create memories to last a lifetime.

The UEFA Euro 2028 bid was successful thanks to its clear and compelling vision to help domestic and European football grow a more diverse and inclusive game, connect with new audiences, and inspire the next generation of players, fans, and volunteers. The UK and Ireland expressed this vision as 'Football for all. Football for good. Football for the future.'

SUB-REGIONAL FUNDING

Officials from the Department for Communities (DfC) continue to work closely, through the Advisory Working Group (AWG), with key stakeholders including the Irish FA, Northern Ireland Football League (NIFL), local government Chief Leisure Officers Association (CLOA) and Sport NI. The current approved budget remains at £36.2m. However, it is widely agreed and accepted that local football clubs are badly in need of investment and that the original budget is no longer sufficient to achieve the programme's original aims.

DfC officials in conjunction with the AWG have undertaken a comprehensive assessment of need for football infrastructure in Northern Ireland. Evidence was gathered from a range of sources, including clubs and independent experts. The evidence demonstrates a strong need for investment in local grounds. The evidence also points to the significant contribution football clubs and grounds can make to local communities and socio-economic outcomes.

The survey work carried out by the Sports Ground Safety Authority (SGSA) was commissioned to inform the development of the programme. Alongside other sources of evidence, including clubs' own plans and information from governing bodies, these surveys have contributed to the most comprehensive assessment of need ever completed for local football grounds, which strongly supports the need for investment at a significantly higher level than the original 2011 budget.

DCMS FUNDING

As part of the 2022/23 commitment of the Government's Department of Culture, Media, and Sport (DCMS) Grassroots Facilities Investment Fund administered by the Irish FA, 28 sites benefitted from new facilities including new pitches, goalposts, floodlights and changing rooms increasing the availability and access to high quality facilities for football and other grassroots sports.

From 2023-2025 a further 17 projects across Northern Ireland are benefitting from a share of a £5.66 million fund aimed at boosting grassroots sports facilities; £2m of



28
SITES BENEFITTED FROM NEW
PITCHES
GOAL POSTS
FLOODLIGHTS
CHANGING ROOMS

17
PROJECTS ARE
BENEFITTING FROM
£5.66M

>£7M
INVESTMENT INTO
GRASSROOTS
MULTI-SPORT
PITCHES



OPERATING REVIEW (CONTINUED)

this funding has been allocated for the 2023-24 financial year with the balance of £3.66 million to be spent in the 2024-25 financial year. All the projects will receive funding for state-of-the-art 3G artificial grass pitches, with 12 of them also allocated money to install new floodlights. The facilities will be predominantly used for football, although in most cases they will also be used for other sports and by schools.

The investment is part of the Government's ongoing £300 million multi-year investment into grassroots multi-sport pitches across the UK by 2025. More than £7 million of this will be invested here in Northern Ireland. The programme has a particular focus on increasing participation among underrepresented groups. Added to this, at least 50% of investment will be spent in underprivileged areas.

NATIONAL TRAINING CENTRE

One of our highest strategic priorities remains our plan for a national training centre which will create a second home for Northern Ireland football to complement the excellent match venue at the National Football Stadium at Windsor Park. The intention is to create a bespoke high-quality facility with a dedicated 'Northern Ireland identity'. Extensive research has already taken place to identify an appropriate site in a suitable location.

The Irish FA will make a significant investment into the facility and anticipates utilising capital funding from external sources, particularly those that are designed to support national associations in these types of strategic infrastructure projects.

Advanced discussions about potential locations remain ongoing with several landowners including Northern Ireland Executive

departments, local councils and private developers. Given the scale and complexity of such a venture it is difficult at this stage to assign precise timeframes for completion, but all efforts will be exhausted to ensure that progress is expedited with the highest priority.

U19 FINALS FOR 2024

Northern Ireland will be hosting the UEFA Men's Under-19 European Championship 2024. The eight-team U19 Euros will get under way on 15 July 2024. Venues for group matches will be Seaview, home of Crusaders FC, and Inver Park, home of Larne FC. However, the final is scheduled to be staged at the National Football Stadium at Windsor Park in Belfast on 28 July.

As hosts Northern Ireland will qualify directly for the finals, which will also act as qualifiers for the FIFA U20 World Cup in 2025.

In 2023 the preparatory tournament for the UEFA European Men's Under-19 took place in the November international window, with Northern Ireland, Hungary, Poland, and Portugal competing in matches at Seaview and Inver Park.

WU17 FINALS FOR 2026

Northern Ireland was chosen to host the UEFA European Women's Under-17 Championship in 2026.

UEFA's Executive Committee approved Northern Ireland as the host country for the tournament at a meeting in Limassol during September 2023. It will be the first time Northern Ireland has staged the Women's Under-17 Euros.

INTERNATIONAL FOOTBALL OPERATIONS

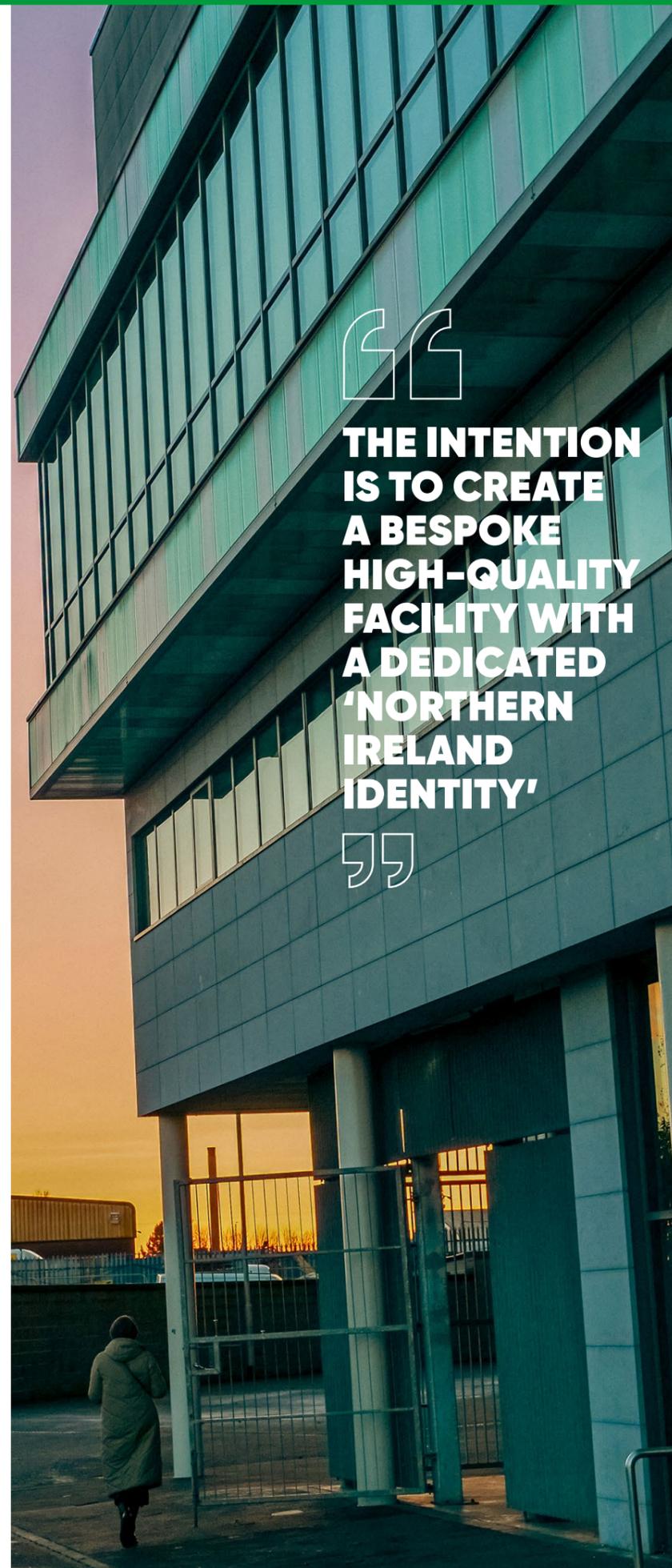
It was confirmed in September 2023 that players in Northern Ireland's senior women's and senior men's teams will be paid the same amount for participating in international matches for their country.



THE INTENTION IS TO CREATE A BESPOKE HIGH-QUALITY FACILITY WITH A DEDICATED 'NORTHERN IRELAND IDENTITY'



NORTHERN IRELAND WAS CHOSEN TO HOST THE UEFA EUROPEAN WOMEN'S UNDER-17 CHAMPIONSHIP IN 2026



OPERATING REVIEW (CONTINUED)



DOMESTIC FOOTBALL OPERATIONS

New Head of Refereeing

In Summer 2023, Mike Riley was appointed as the Irish FA's new Head of Refereeing, leading the strategic direction of match officiating in Northern Ireland. The ex-international referee joined the Irish FA after stepping down as general manager of the Professional Game Match Officials Limited (PGMOL), the organisation which provides professional officials for Premier League, English Football League, and Football Association competitions in England.

His role within the Irish FA will see him focusing on increasing the quantity of match officials available at all levels of the grassroots or 'everyday' game in Northern Ireland while upskilling those operating at the highest levels of the elite game. He will also create and embed a framework of mentoring, coaching and development for match officials, including an enhanced pathway for those with high potential. In addition, Riley will help to represent the Irish FA on technical matters at the International Football Association Board (IFAB), on which the Irish FA sits alongside the other home nations and FIFA.

Greater protection for match officials

Ahead of the commencement of the 2023/24 season, a new campaign aimed at tackling abusive behaviour towards match officials in football in Northern Ireland was launched by the Irish FA. 'Catch Yourself On' also aims to boost referee retention and recruitment of match officials at all levels of the game. The new measures to be introduced will include increased sanctions as well as educational interventions through close collaboration with the Irish FA Foundation. Managers from NIFL Premiership clubs welcomed the introduction of the 'Catch Yourself On' campaign.

Training for club secretaries on administration and governance

Greater knowledge and awareness of football governance and administration matters was the focus of a seminar at the National Football Stadium at Windsor Park ahead of the 2023/24 season. Presented by the Irish FA and NIFL, the event delivered training to NIFL clubs on new and emerging issues likely to assist them during the season ahead. The event also provided a recap on rules, articles and regulations before the commencement of the new season.

Club licensing

In 2023 a record number of licences were awarded (59) and that is testament to the hard work of applicant clubs across the country and continues to support the position that the licensing standards in place are both reasonable and achievable as the process expands across our game in Northern Ireland. NIFL Women's Premiership clubs went through the licensing process for the first time.

Whilst not all women's clubs achieved the required standards to be awarded a licence, the introductory 'soft implementation' of the licensing process in the NIFL Women's Premiership will allow clubs to review learning and identify areas for improvement in advance of the mandatory implementation of licensing for the league as a requirement for participation in the 2024 season.

COMMERCIAL OPERATIONS

New Irish Cup partner



During 2023 Northern Ireland's premier cup competition attracted a new title partner for the next 10 years. Clearer Water agreed to be the main sponsor of the Irish FA's Challenge Cup, more commonly known as the Irish Cup. The Larne-based water company signed a long-term partnership deal with the Irish FA and the competition will be known as the Clearer Water Irish Cup.

Clearer Water also became the official water partner for the Northern Ireland national teams and the exclusive water supplier to the National Football Stadium at Windsor Park in Belfast.

Apart from producing premium, traceable and ethical bottled water, Clearer Water also prides itself as a socially responsible employer and champions a mixed ability workforce, providing training and career development for additional needs and socially disadvantaged young people.

Blue-chip drinks partner

The Irish FA agreed a partnership deal with multi-national drinks company Diageo that will see Carlsberg become the official beer partner of the Northern Ireland senior men's and senior women's teams. The deal with the Irish FA means Carlsberg will also be the official beer partner of both the Association and the National Football Stadium at Windsor Park.

The deal will further see Carlsberg, Guinness and Rockshore Cider served throughout the National Football Stadium, with Diageo making a substantial investment to improve the pouring infrastructure and customer experience in all the lounges and kiosks across the stadium. In addition, Diageo has secured the naming rights to the Carlsberg Billy Bingham Lounge within the stadium. It will feature Carlsberg branding.

Strategic tie-up with Visit Belfast

The Irish FA and Visit Belfast, the city region's destination marketing and management organisation, joined forces in a significant strategic partnership designed to maximise the opportunities for sports tourism. The three-year tie-up will also see the two organisations work



closely to boost the development of female participation in sport while promoting Northern Ireland's National Football Stadium at Windsor Park as a premier venue for conferences and business events.

New women's away kit

A new away kit for Northern Ireland's women's international teams inspired by the Giant's Causeway was unveiled in March 2023 by adidas. Adidas explained the away kit was inspired by the rock formations along Northern Ireland's North Coast and by the Giant's Causeway in particular. The shirt is the third in a series based on Northern Ireland's land and sea. The home shirt, worn by both men's and women's teams, is based on the country's landscape, particularly its green fields, while the men's away shirt was inspired by the Harland and Wolff cranes in Belfast.

STADIUM OPERATIONS

NFS Events

NFS Events, the arm of the Irish FA which promotes the National Football Stadium at Windsor Park

as a conference venue and events space, was officially launched at a major business event in the stadium in March 2023. The Northern Ireland Chamber of Commerce and NFS Events teamed up to host a business breakfast which was attended by more than 180 delegates, with 94 businesses from across Northern Ireland represented.

Guest speakers included Northern Ireland senior men's team manager Michael O'Neill, Loudmouth Media managing director Mark Haslam and Paul Murnaghan, regional director of BT Enterprise NI. The event, hosted by broadcaster Claire McCollum, also marked the start of a three-part Business Leadership series which was hosted at the stadium last year.

Accessibility

In March 2023, the Irish FA hosted an event to formally announce and highlight existing and new accessibility services provided at the National Football Stadium at Windsor Park.

The main objectives of the

OPERATING REVIEW (CONTINUED)

event were to create and foster relationships between the Irish FA, disability organisations and partners across Northern Ireland – as well as showcasing all accessible facilities and services to increase spectatorship of disabled fans through new and innovative technology.

Attendees included organisations specialising in physical disabilities, learning disabilities, developmental and neurological disabilities, acquired disabilities and life-limiting or long-term health conditions. Also present at the event were non-disability partners such as the Amalgamation of Official Northern Ireland Supporters' Clubs, NIFL clubs and Eventsec.

Community Forum

A meeting of the National Football Stadium Community Forum was held in September 2023 as part of a process to renew the terms of reference and functions of the group. The gathering was chaired by the Irish FA's Chief Operating Officer, Graham Fitzgerald, and was well attended by representatives from community and residents' organisations, the Amalgamation of Official Northern Ireland Supporters' Clubs, Linfield FC, Olympia Leisure Centre, Belfast City Council, and other statutory bodies.

PSNI collaboration

Ahead of the 2023/24 season kicking off, the Police Service of Northern Ireland (PSNI) launched a new Football Strategy for 2023-2024. The new guidelines aim to support football clubs in their delivery of safe and secure sporting events by protecting and reassuring the public who are engaged in, or affected by, football matches.

The new football strategy will assist in delivering five key strategic



objectives:

1. To work in partnership with football clubs, football authorities, local councils, and supporters.
2. To provide consistent approach based on assessment.
3. To build effective partnerships with football clubs.
4. To increase real and perceived legitimacy of policing and to empower clubs and supporters to take their responsibility for actions and behaviours of supporters.
5. To work with clubs, authorities, and local councils to prevent the occurrence of offences.

ANTI-DOPING

Following the successful roll-out of the Irish FA anti-doping education programme since 2021 for clubs and players, plans are now in place for the introduction of doping control testing in the NIFL Premiership and NIFL Women's Premiership – via a

new partnership jointly funded by the Irish FA and NI Football League. A regular and formal testing regime operated under the expertise of UKAD (UK Anti-Doping) is set to be introduced to both leagues in 2024.

SAFEGUARDING

At the end of February 2023, the Irish FA launched a Safeguarding Children and Young People Policy and Procedures document for all clubs affiliated to the Association in Northern Ireland. The updated version of the document was officially unveiled by Koulla Yiasouma, Northern Ireland Commissioner for Children and Young People, on her penultimate day in office.

Safeguarding responsibilities, safe recruitment, children's rights, safeguarding training and education, indicators and forms of abuse, codes of conduct and health and safety guidance are among the many topics covered in the extensive policy.

The protection of children and

young people in football remains a top priority for the organisation. In recognising its legal and moral responsibility to safeguard their welfare, and to protect them from inappropriate behaviour and abuse, the Irish FA is determined to ensure kids and youths participating in football are afforded the highest possible standard of care.

IRISH FA STAFF RECEIVE LONG SERVICE AWARDS

At the end of November 2023, members of staff at the Irish FA were recognised for their long service to the Association. Irish FA Chief Executive Patrick Nelson and Irish FA President Conrad Kirkwood presented Long Service Awards to several staff members at a special presentation event. In total 28 members of staff have received Long Service Awards.

DIVERSITY CHARTER MARK

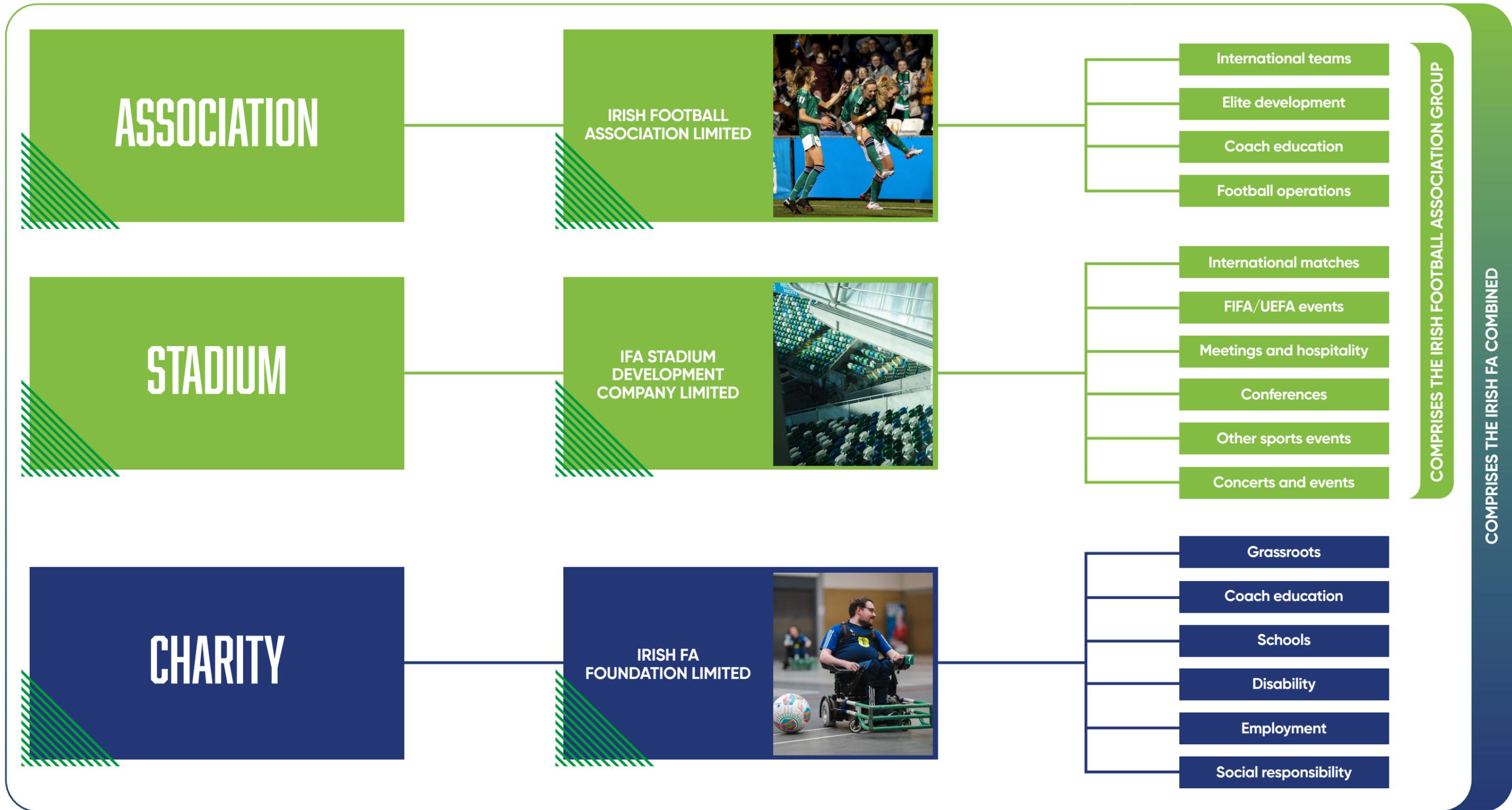
The Irish FA was awarded the Bronze Diversity Charter Mark in recognition of its commitment to diversity, equality, and inclusion. Evaluated by an independent assessment panel, Diversity Mark helps businesses build more diverse and inclusive workplaces through accreditation, insights, best practice, and peer support. The bronze award is a significant step for the Irish FA as it seeks to further advance its commitment to diversity and inclusion.



THE BRONZE AWARD IS A SIGNIFICANT STEP FOR THE IRISH FA AS IT SEEKS TO FURTHER ADVANCE ITS COMMITMENT TO DIVERSITY AND INCLUSION.



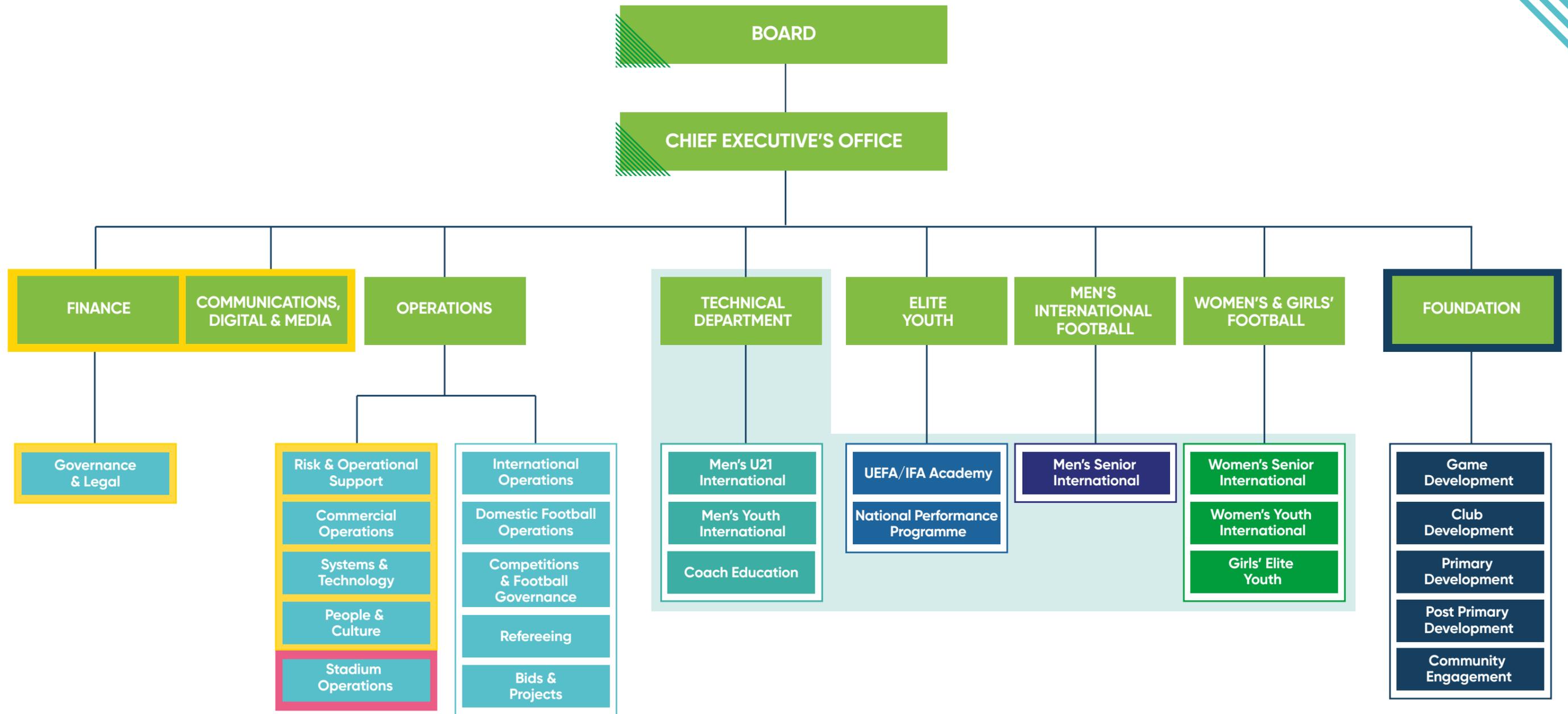
IRISH FA ENTITIES



Financial performance included in this report. Group comprises both entities. Company is Association only.

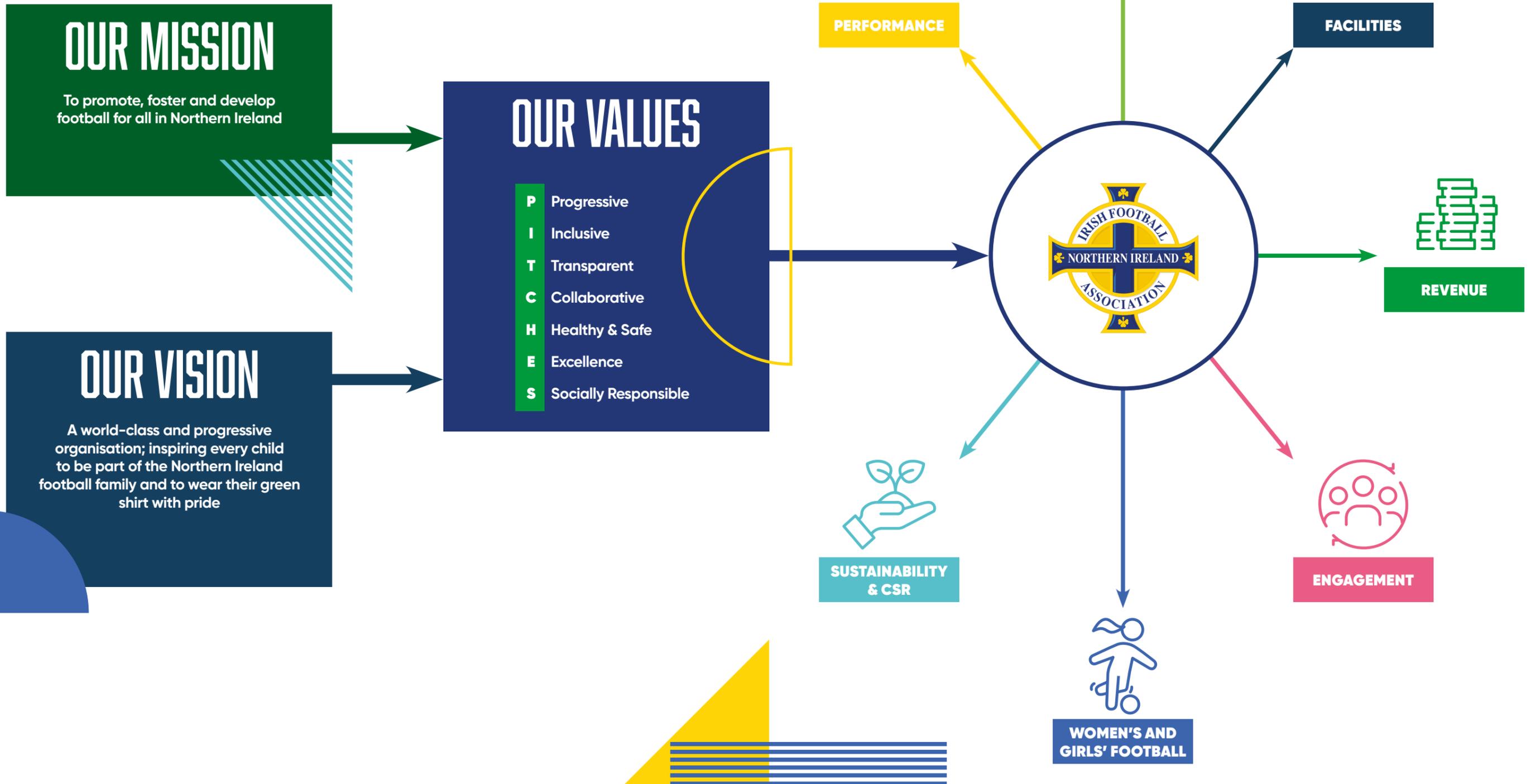
Financial performance reported separately. See Annual Report and Financial Statements for Irish FA Foundation Limited, Company Registered Number NI642595.

OPERATING MODEL



Support functions that cover the Irish FA combined
 IFA Stadium Development Company Limited
 Irish FA Foundation Limited
 Elite Football Development

STRATEGY — MISSION, VISION, VALUES



STRATEGY UPDATE

The Irish FA is continuing to work hard towards meeting strategic objectives outlined in its corporate strategy for 2022-27.

The latest half-year review of the strategy shows the Association is making steady progress.

Launched in January 2022, A Roadmap For Football covers all aspects and levels of the game in Northern Ireland.

More than 30 strategic objectives and over 100 individual actions are included in the document as part of seven strategic pillars supported by four enablers.

The pillars focus on participation, performance, facilities, revenue, engagement, women's and girls' football plus corporate social responsibility, including sustainability.

The half-year review of year two of the strategy reveals progress is being made across all seven of those key areas.



PERFORMANCE

On the performance front there has been **positive engagement around scouting at elite levels**, while there has also been movement regarding the inclusion of **increased requirements in club licensing** in relation to youth development.



PARTICIPATION

When it comes to boosting participation levels in football, it notes a **restructure of staff in the Irish FA Foundation** will offer more specific and targeted support for the grassroots game in Northern Ireland.



FACILITIES

The review also shows there has been significant interest from clubs in receiving financial support from the **Irish FA/Department for Culture, Media & Sport (DCMS) Multi-Sports Grassroots Facilities Investment Fund**. The fund aims to allow grassroots football clubs in Northern Ireland to **improve and upgrade facilities** to create a better grassroots football infrastructure foundation.



REVENUE

The review further reveals new **products and merchandise are in the pipeline to help boost revenue**, while the Association continues to **attract sponsors** for its various activities and competitions.



ENGAGEMENT

In terms of engagement with fans a successful trial was rolled out in June – at the Euro 2024 qualifier against Denmark in Copenhagen – in which **eight volunteers acted as supporter liaisons to help improve the fan experience at away games**.



WOMEN'S AND GIRLS' FOOTBALL

It notes women's and girls' football has been boosted by the **appointment of a women's football development manager, a girls' elite youth academy manager and a new boss for the U19 and U17 teams**. And a performance pathway restructure has been completed too.

In addition the **Female Football Leadership Programme attracted 27 participants**. It provides the tools for women to embrace leadership roles in football.



SUSTAINABILITY & CSR

On the CSR front the launch of the Association's first Sustainability Strategy was well received. The **Irish FA is among a pioneering group of 10 national associations within the 55-nation UEFA family** who have now launched sustainability strategies.

As part of the strategy launch – it was staged in June – **clubs were provided with several case studies and online training** on how they can respond to climate change.

GOVERNANCE



CHAIRMAN'S GOVERNANCE STATEMENT

It is with great pleasure that I present the Corporate Governance Report for the Irish FA for the year ended 31 December 2023.

This year has been one of significant challenges and opportunities, and I extend my sincere thanks to our Board members for their support, dedication, and invaluable contributions throughout the year.

The role of our Board is multifaceted, encompassing not only oversight but also guidance, strategy, and stewardship. I am immensely proud of our Board's commitment to both challenge and support our senior leadership team (SLT), fostering an environment of accountability, innovation and best practice. Their collective expertise and dedication have been instrumental in steering our organisation through challenging economic conditions and positioning us for continued growth and success.

At the Irish FA, we adhere to best practices in governance and adhere to the ten good governance principles recommended by UEFA. An update on our continued adherence to these principles is included within this Annual Report. By applying these best practice principles the Association seeks to ensure transparency, integrity and ethical conduct in all our endeavours. Our Board remains vigilant in upholding these principles, setting the highest standards of governance and accountability for our organisation.

The Association maintains a detailed risk register which is monitored by the Audit and Risk Committee, with 11 key risks being identified as Board-level risks. During the year the Board continued to evaluate these risks along with the operation of mitigations and effective controls.

This involves incorporating risk as a standing agenda item at each Board meeting and conducting a detailed review of the key Board-level risks on a rotational basis, with the full Board-level risk register being reviewed once per year. A watching brief is maintained on emerging risks along with the Audit and Risk Committee and SLT.

The Board maintains an ongoing review and consideration of the Association's suite of policies and procedures. This area is of vital importance to ensure the Association continues to operate in an effective manner which is consistent with the values, mission and strategy outlined earlier in this Annual Report.

Throughout the year, our Board has undertaken a multitude of key tasks critical to our organisational success. One such highlight of the year was the comprehensive review conducted of the Association's progress against the objectives outlined in our strategy document 'A Roadmap for Football'. Significant progress has been made against each of the strategic pillars and I am confident that with the continued guidance and support of the Board, working alongside the SLT, we will continue to drive positive impact against these pillars for our stakeholders.



Stephen Martin
Chairman
Date: 18 April 2024

“

**THE ASSOCIATION
SEEKS TO ENSURE
TRANSPARENCY,
INTEGRITY
AND ETHICAL
CONDUCT
IN ALL OUR
ENDEAVOURS.**

”



SUSTAINABILITY AND INCLUSION REPORT

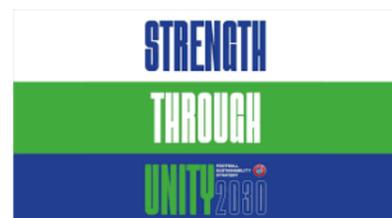


The Irish FA launched its Sustainability Strategy in June 2023 entitled 'Greener is the Goal', it is underpinned by the Association's mission to promote, foster and develop football for all in Northern Ireland. This vital area spans across the Irish FA combined entities encompassing Irish Football Association Limited, IFA Stadium Development Company Limited and Irish FA Foundation Limited.

The strategy focuses on five goals that have been merged from the 11 target areas within the UEFA Sustainability Strategy 2030 – 'Strength Through Unity'. These are:

1. Health and Wellbeing
2. Safeguarding
3. Equality and Inclusion
4. Anti-Racism and Anti-Sectarianism
5. Climate

The Irish FA Sustainability Strategy addresses the 11 social, environmental and sustainability goals set by UEFA in its 'Strength Through Unity' strategy.



together to become agents of change by aligning messaging, strategies and operations with the aspirations of the SDGs, which include ending poverty and hunger, promoting gender equality, improving access to education, clean water and sanitation, providing affordable clean energy, responsible consumption and production, climate action and promoting good health among others.

- Irish FA is also a signatory to the UN Sport for Climate Action pledge.

Sport for Climate Action signatories have established climate action in the agenda of the sports industry and are providing a signal for the future of sports, with global signatories joining every day. These commitments must be met with strategies to reduce GHG (greenhouse gases) emissions, backed by immediate concrete actions and transparency of their progress against set targets. Many signatories have already started this process by mapping out their own GHG emissions, setting concrete goals and net-zero targets, and communicating and advocating for 1.5°C ambition on a global scale. As part of this commitment, and three years after the launch of the Sport for Climate Action framework, signatories are now requested to commit to achieving specific climate goals of halving emissions by 2030 and aiming to achieve net-zero by 2040.

The Irish FA Board sub-committee meets regularly to ensure sustainability is at the heart of the Association's activities and processes. The Association has committed to a number of initiatives:

- Irish FA has signed up to the UN Declaration of Sport and Human Rights:

'Every player has the right to a sporting environment that is well governed, free of corruption, manipulation and cheating and protects, respects and guarantees the fundamental human rights of everyone involved in or affected by sport, including the player.'

- Irish FA is also a signatory to UN Football for the Goals:

Football for the Goals is a United Nations initiative that provides a platform for the global football community to engage with and advocate for the UN's 17 Sustainable Development Goals (SDGs). It is an opportunity to build on football's powerful and influential reach and to work

The strategy was introduced via big screen ads to fans who attended the UEFA Euro 2024 qualifier between Northern Ireland and Kazakhstan at the National Football Stadium at Windsor Park in June 2023. The ads highlighted stadium-related initiatives that are a focus of the sustainability work, such as the renewable energy which powers it, rainwater harvesting, the locally produced food used by caterers and the LED lights in use around the ground.

The strategic objectives contained within 'Greener is the Goal' are:

- Generate £3bn in Social Return on Investment (SROI) over five years for our community.
- Become a leading organisation on sustainability, including having a national stadium powered by renewable energy, and help our clubs to engage in sustainability projects.
- Become an exemplar governing body, championing equality, diversity and inclusion.

Here are some updates on the goals listed within the Irish FA Sustainability Strategy.

GOAL 1

Health and Wellbeing – mental and physical health



Ahead of the Game, our mental health workshops continue to grow in partnership with our regional Mental Health Champions and our charity partner TAMHI (Tackling Awareness of Mental Health Issues). The Irish FA Foundation team delivered 46 Ahead of the Game workshops to clubs and community groups with circa 400 people attending.

Walking Football for those who are 50+ is being delivered in partnership with the Northern Ireland Walking Football Federation. There are now 14 active groups playing throughout Northern Ireland and this area continues to grow, providing social interaction alongside positive mental and physical health.



Safefood sessions have been delivered to 3,300 school pupils throughout Northern Ireland by the Foundation's Primary School Development Officers. These

sessions help young people discover the best fuel for an active and healthy lifestyle as well as encouraging a more active lifestyle.

GOAL 2

Safeguarding and Child Protection



The Association has once again prioritised this area to ensure that young people and vulnerable adults have a fun, safe and inclusive experience of the game. The new Irish FA Safeguarding Strategy, launched in February 2023, demonstrates the Association's commitment in this area.

During 2023 the Association overachieved on targets set in the provision of training for all aspects of the game. A total of 120 Designated Child Welfare Officers received training to provide support for their players and clubs while 2,176 people attended the Safeguarding Young People in Football courses delivered by the



Irish FA and nearly 4,000 AccessNI checks were processed to ensure our players are developing in the best environments.

SUSTAINABILITY AND INCLUSION REPORT (CONTINUED)

GOAL 3

Equality and Inclusivity



Diversity Mark



Bronze Diversity Mark

During the year the Irish FA achieved the Bronze Diversity Mark in recognition of its commitment to diversity, equality and inclusion. Evaluated by an independent assessment panel, Diversity Mark helps businesses build more diverse and inclusive workplaces, through accreditation, insights, best practice and peer support. The focus for the bronze award was addressing the lack of females in leadership and coaching roles in football as well as improving participation

numbers of females in the game. Delivery continued during 2023 with two women's leadership programmes: the Female Football Leadership Programme and the Elite Female Leadership Programme. These programmes are open to all females involved in any role in football and help their personal development to achieve their full potential. And 2023 also saw the Association deliver an Emerge programme for female staff to enable them to achieve their ambitions within the organisation.

For participation at the base level, the Irish FA has delivered Shooting Stars programmes in every council area of Northern Ireland, giving young girls aged 4-11 an opportunity to develop their skills

and love of the game in a fun, safe and inclusive environment. There are now 17 centres providing opportunities with over 1,000 participants during 2023. Also in the participation area Irish FA Education and Employability Officers are delivering programmes in three girls-only schools. These programmes prepare students for careers in sport, giving them skills and hands-on experience in sports development.

The work now moves to focus on the development of a Diversity, Inclusion, Belonging and Equity (DIBE) strategy with a specific working group established to guide the Association through that process and take the next steps to achieving the Silver Diversity Mark.

Diversity, Inclusion, Belonging and Equity (DIBE)

The Irish FA made great strides throughout the year within the context of disability and accessibility. Highlights from 2023 include:



Autism Awareness: Northern Ireland defender Daniel Ballard and young mascot Charlie Kerrigan walked on to the pitch together before the home Euro 2024 qualifier against Finland wearing ear defenders, symbolising the importance of visibility and destigmatisation of disabilities.



Guide/Assistance dog friendly venue: We collaborated with Guide Dogs NI to make the National Football Stadium at Windsor Park guide dog friendly. Guide Dogs user Caroline and dog Ebony were invited to the home Euro 2024 qualifier against Kazakhstan in June, creating a promotional video to showcase the venue's friendliness to guide/assistance dogs.



Assistive Technology Trials: Irish FA hosted trials with Field of Vision (FOV) for blind and visually impaired supporters during March and June. FOV is a tablet-like device which enhances the Audio Descriptive Commentary service, allowing users to feel real-time ball movements. Positive feedback led to a video featuring fans discussing their experiences with FOV.



March Fan of the Month: Bobby Moore, a young fan with SMA (spinal muscular atrophy), was given access to senior men's team training and was presented with his award by senior men's international Conor Bradley after the Finland fixture.

In Disability football there are now 53 active clubs operating in Northern Ireland with two senior leagues and one junior league ensuring these players have opportunities to pull on their club shirt and play. This is a real area of growth and it is expected that the number of leagues will increase to five at the start of next season to give more regional access to clubs.

Further to providing opportunities for young girls to play the game, the Irish FA is dedicated to empowering female coaches to be role models for these young players. A total of 238 female coaches completed the National Coaching Certificate in 2023, taking that learning back to their clubs and developing the players of tomorrow.

The Association also welcomed disability community groups to the National Football Stadium at Windsor Park. Groups supporting young people with learning and neurodiverse disabilities use the warm room facility, which enables large groups of people with disabilities and/or long-term health conditions to view matches in a safe, warm and comfortable environment. The Association was delighted to have sold out all accessible seating for the Staffline Family Stand and the Quiet Room during 2023, reinforcing its commitment to Football for All.

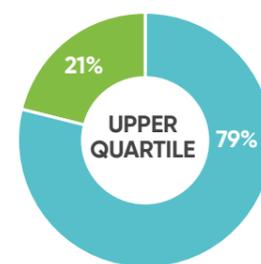
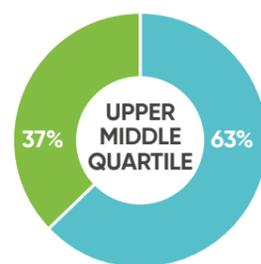
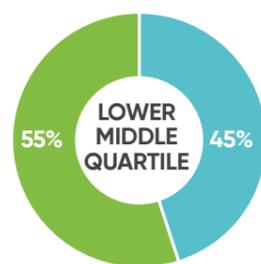
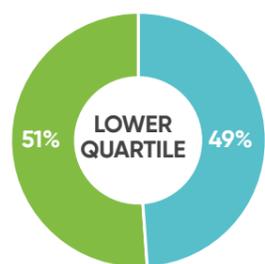
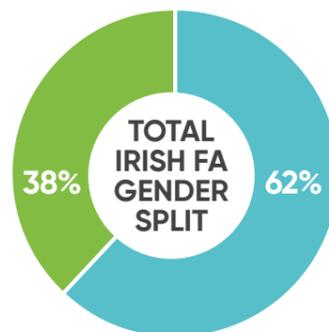
The Irish FA hosted an Eid Prayer at the National Football Stadium for the first time. This event was well attended by Muslim families as well as the Refugee community around the stadium. Families also then took part in a stadium tour.

Gender representation at the Irish FA

The Irish FA is committed to improving gender balance at all levels of the Association. The charts below show the distribution of male and female employees across the salary quartiles in 2023. These four salary quartiles have been calculated by dividing our workforce into four equal parts. The main cause of the gender balance in favour of men in the upper quartiles is the demographic profile of our

workforce, as several of the most senior football and organisational leadership posts are held by males.

The Association aims to improve the diversity and particularly the gender balance of our workforce in the upper quartiles through a number of the programmes referenced above, including the Female Football Leadership, Elite Female Leadership and Emerge programmes.



● WOMEN ● MEN

SUSTAINABILITY AND INCLUSION REPORT (CONTINUED)

GOAL 4

Anti-Racism and Anti-Sectarianism



The Irish FA Community Engagement team delivered a wide range of programmes to more than 2,500 participants.

Stay Onside is a six-week programme delivered within all prison establishments and in the community with youth at risk. Stay Onside uses football to reduce offending and provide opportunities for rehabilitation. Sixteen programmes were delivered to 84 participants during 2023, eight across all prison establishments and eight in the community.

The Fresh Start Through Sport programme is an innovative sport and educational workshop-based sport intervention programme. Run in partnership between the Irish FA, Belfast Giants, Ulster Rugby and Ulster GAA, the programme is delivered across 12 weeks in designated Fresh Start areas to young people aged 16-24 at risk of paramilitary and organised crime involvement. During the year programmes were delivered in Newtownards, Derry-Londonderry, Downpatrick and West Belfast to more than 100 young people.

The Fresh Start Through Sport Ambassador Programme aims to engage past participants, upskilling and signposting them to employment or educational pathways. The programme enables further personal development through a five-week delivery of 'Ambassadors Inspire' and a five-week delivery of an Open College Network Level 2 in sport and volunteer development.

The FAIRER Project is a European-wide initiative intended to address and prevent radicalisation through

sport. This Erasmus+ programme is delivered in partnership with the Maltese FA, Romanian FA, Latvian FA and Bologna University in Italy. Modules were delivered throughout the year with clubs in the community and on the international stage.

The UEFA Refugee programme works alongside asylum seekers and refugees to provide educational and recreational opportunities. It aims to aid integration into participants' new host communities. There are eight refugee centres established to deliver recreational football to over 300 asylum seekers and refugees. In June 2023 a refugee team representing Northern Ireland took part in the UEFA Unity Cup in Germany, finishing in 11th position.

The Association runs a number of workshops aimed at delivering messages on anti-racism, anti-sectarianism and diversity. During the year there were 75 workshops delivered covering areas such as:

Common Ground – anti-sectarianism

Everybody's Game – anti-racism

Connect - Diversity



DURING 2023 THERE WERE 75 WORKSHOPS DELIVERED



GOAL 5

Climate Action



For the first time in 2023 the Association took part in the Northern Ireland Environmental Benchmarking Survey delivered by Business in the Community. The process and results allow organisations to benchmark and reflect on their environmental performance. Currently the Irish FA is the only sporting organisation to take part in this survey - achieving a bronze award.



In 2023 UEFA launched 'Circular Economy' guidelines for football, giving practical ideas for the Association and clubs to deliver. These guidelines were shared with clubs through the Association's social media channels. Many clubs have launched initiatives such as reusing boots and kit that no longer fit. Within the Association, staff training shoes have been donated to the Belfast Homeless Centre, while training kit has been used within the Foundation's community programmes and donated to local groups. This also includes bibs, balls and cones which are being reused within the football family.

UEFA has also launched guidelines for healthy and sustainable catering within football. These guidelines are being implemented by the NFS Events team to ensure food is sourced locally and that food waste is kept to a minimum.

	Year ended 31 December 2023	Year ended 31 December 2022
Gas and electricity consumption (million kWh)	4.28	3.95
Emissions (tCO ₂ e)	535	467
Intensity ratio (tCO ₂ e per £100k of revenue)	3.04	2.73

Streamlined Energy and Carbon Reporting (SECR)

As part of its commitment to improving sustainability, the Irish FA has been using renewable sources for electricity supply since 2021. The Association has also been using software provided by Cool Planet at The National Football Stadium since the summer of 2022. This software enables the Irish FA to monitor and analyse all energy usage across the stadium with real-time data, with the goal of reducing energy consumption.

During 2023 there was a 7.7% increase in energy consumption and 14.5% increase in emissions. These increases were due to increased use of the stadium for both matches and corporate hospitality.

The Association aims to maximise use of the corporate hospitality facilities in an efficient manner and will continue to review opportunities to reduce energy consumption.

During the year UEFA issued guidelines for sustainable infrastructure. These guidelines will be of great use for the development of a new National Training Centre. The guidelines will also be implemented in ongoing upgrades to the National Football Stadium to ensure energy usage is kept to a minimum.

The Irish FA welcomed the Football For Future organisation to the

National Football Stadium during 2023 to discuss sustainability in football. The non-profit group, formed to help build an environmentally sustainable culture in football, has worked with several major clubs, including Wolverhampton Wanderers and West Ham United. Sports Development Officers from Northern Ireland's councils and representatives from clubs in the Northern Ireland Football League joined staff from the Irish FA for a day-long session focused on climate change, its interrelationship with football and the role that football bodies can play in tackling climate change.



Future Developments:

Work has started on a walkway from Adelaide Train Station direct to the National Stadium with a target opening date in 2024, encouraging public transport to and from the stadium.

The Association is also working with a partner to install electric vehicle charging points at the stadium during 2024.

UEFA GOVERNANCE PRINCIPLES



Effective governance is a key element in ensuring that the Irish FA functions properly and UEFA has developed 10 good governance principles to help its 55 member associations to reinforce and develop good governance practices in their own countries.

These principles are recommended to each association as a means of strengthening their everyday work, policies, visions and strategies with the overall wellbeing of European football in mind. The 10 UEFA good governance principles are comprehensive and wide-ranging and cover the broad spectrum of Irish FA activities and operations. The Irish FA has fully adopted the principles and is committed to the highest standards of football and corporate governance (as shown below).

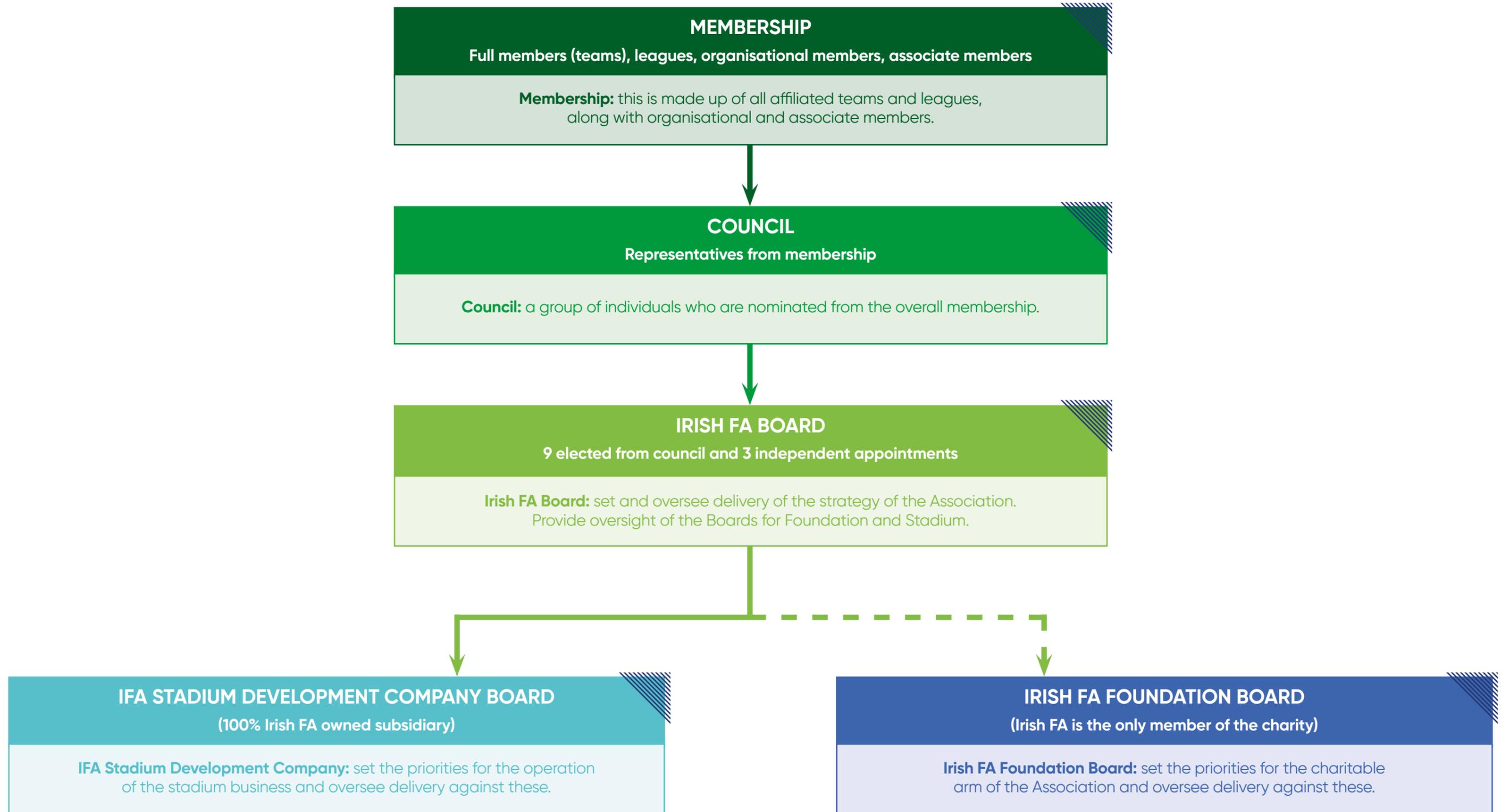
<p>1. CLEAR STRATEGY</p>	<p>Associations should have a clear, transparent business strategy which should be the result of an inclusive internal and external strategy development process. The strategy should be evaluated on a regular basis and, for the sake of transparency, be published.</p>	<p>'A Roadmap For Football 2022-2027', the Irish FA's five-year strategy, was launched in January 2022. The strategy was developed by the Association's Board and Senior Leadership Team and consulted widely on with stakeholders from all aspects of the football family across Northern Ireland. The Irish FA staged up to 50 strategy workshops and working group meetings, and it held several discussion forums with stakeholders. The strategy is published on the Irish FA website and progress updates are published regularly. In December 2023, being the mid-point of the strategy period, a thorough review of all strategic actions along with their corresponding strategic pillars was conducted by the Association. This review involved senior staff along with the Irish FA Board and was completed in February 2024.</p>
<p>2. STATUTES</p>	<p>UEFA expects member associations to maintain modern statutes that are fit for purpose. In this respect particular attention is placed on the recommendation to establish fixed terms and/or age limits for presidents and board members – to avoid excessive power being concentrated in single persons through a system of checks and balances, and to ensure balanced gender representation not only on the association boards but also in the corresponding league and club bodies.</p>	<p>The Irish FA maintains a comprehensive suite of modern statutes comprising its Articles of Association and Football Regulations and provides the opportunity to revise and amend its statutes each year at the Annual General Meeting. Fixed terms are established for the President and all Board members. Controls are in place to avoid excessive concentration of power in one person while, at the same time, ensuring continuity in the work of relevant bodies such as committees. The Irish FA actively encourages balanced gender representation throughout all the structures within its governance framework and this remains a key priority for the Association.</p>
<p>3. STAKEHOLDER INVOLVEMENT</p>	<p>National associations are called to recognise and consult regularly with their various stakeholders, both those that belong to the football family (i.e. clubs, leagues, players, coaches, referees and supporters) and other interest groups such as political bodies, media and relevant NGOs who are important partners for the overall development of football at national level.</p>	<p>All major stakeholders within football in Northern Ireland are represented on the Irish FA Council, which is at the apex of the Irish FA hierarchy. The Irish FA is in routine and regular consultation with a broad range of football stakeholders, including supporters, clubs, leagues, players, coaches and officials. Ongoing media engagement is an integral part of the Irish FA communications strategy and topical issues involving football are the subject of constant dialogue with the Northern Ireland Assembly and UK Government.</p>
<p>4. PROMOTION OF ETHICAL VALUES, INTEGRITY AND GOOD GOVERNANCE</p>	<p>National associations are invited to include ethical values, integrity rules and good governance as priority objectives in their statutes. Moreover, with respect to ethical matters, associations are free to decide whether they want to address them in their disciplinary regulations or by means of a specific code of ethics.</p>	<p>Ethical principles are central to the Association's core values of: Progressive, Inclusive, Transparent, Collaborative, Healthy & Safe, Excellence and Socially Responsible (PITCHES). The Irish FA has a Code of Conduct and a Disciplinary Code which have sufficient provisions to deal with all ethical matters along with a robust policy on conflicts of interest, with all Irish FA staff, Board and Committee members making a conflict of interest declaration annually. The Articles of Association also provide for an independent Disciplinary Committee free from pressure or interference.</p>

UEFA GOVERNANCE PRINCIPLES



<p>5. PROFESSIONALISM OF COMMITTEE STRUCTURES</p>	<p>An association's committees have a very important role, therefore, not only are clear stipulations regarding the work, responsibilities and composition of every committee strongly recommended, but also fair gender representation and a balance of interests.</p>	<p>The Articles of Association of the Irish FA include a list of committees that operate within the Association and the Terms of Reference for each committee include clear definitions regarding the work, responsibilities and composition of the committees, including appointment rules and members' qualifications. Many of the committees provide for the appointment of external independent experts with specific knowledge to assist the working of the committee. Committees regularly report to the Board of the Irish FA, which ensures the flow of proper communication to and from each committee and throughout the governance structures of the Association.</p>
<p>6. ADMINISTRATION</p>	<p>The key element here is to guarantee that the administration, i.e. those who run the association's day-to-day business, is protected from undue political interference.</p>	<p>The governance structure of the Irish FA has sufficient layers and adequate safeguards to ensure that it is free from undue political influence on operational matters and daily decisions. The Irish FA is an equal opportunities employer with a commitment to providing parity of opportunity in employment to all persons irrespective of age, gender, marital status, disability, religious belief, race, political opinion, sexual orientation, and those either with or without dependents. All appointments are made based on merit plus every position has a job description and is graded through a job evaluation matrix. The Irish FA have a comprehensive whistleblowing procedure to enable workers to raise concerns. The Association is committed to maintaining an open culture with the highest standards of honesty and accountability where our workers can report any concerns in confidence.</p>
<p>7. ACCOUNTABILITY</p>	<p>Under this heading UEFA addresses the need to safeguard national associations from mismanagement, therefore double signature systems, proper risk management programmes, budgeting and definition of duties and responsibilities are all deemed as essential.</p>	<p>The Irish FA has an approval matrix and a scheme of delegation that ensures appropriate and segregated authorisations are in place for key decisions. Detailed financial budgets are prepared annually, and forecasts are updated monthly. There are clear budget owners for each area of the business and actual performance is tracked, reported and compared to the forecast each month. The Association maintains an appropriate level of insurance cover for a range of insurable risks.</p>
<p>8. TRANSPARENCY IN FINANCIAL MATTERS AND CORPORATE DOCUMENTS</p>	<p>The need for transparency is highlighted, especially in financial matters. National associations are therefore called upon to have transparent financial structures and strict financial controls, both internal and external. Moreover, for the sake of transparency towards the various stakeholders, certain documents should be made publicly available.</p>	<p>The Irish FA is subject to regular internal and external financial audits, Central Review from both UEFA and FIFA as well as statutory inspection from government departments such as HMRC. All financial procedures and controls are transparent, and the financial results are presented to the members at the Annual General Meeting each year. The Annual Report and Financial Statements as well as other relevant corporate documents are accessible on the Irish FA website and all requisite filings are submitted to The Companies Register, making them publicly available.</p>
<p>9. COMPLIANCE</p>	<p>UEFA recommends that associations implement a strong compliance policy and culture to ensure that statutes and regulations are adhered to.</p>	<p>The Irish FA has dedicated procedures and resources for checking that statutes and regulations are adhered to, and that all operations and activities are compliant with laws and legislation. An ongoing programme of internal audit reviews helps maintain a strong culture of compliance.</p>
<p>10. VOLUNTEER PROGRAMMES</p>	<p>Considering that an association's overall goal should be to stimulate participation in football, associations are recommended to have effective grassroots and volunteer programmes to boost active involvement, especially among young people.</p>	<p>The Irish FA has a very successful volunteering programme known as People and Clubs. The programme aims to make volunteering in football as attractive as possible – as well as making it easy for those involved in delivering football to realise their ambitions within the game. The volunteer plan and its implementation are designed to support clubs to provide the best possible experience for players and volunteers alike.</p>

IRISH FA GOVERNANCE HIERARCHY



BOARD



STEPHEN MARTIN OBE QPM
Chairman
Appointed: June 2020

Stephen is the Deputy Chief Constable of the Civil Nuclear Constabulary, a police service which protects the United Kingdom's major nuclear infrastructure and nuclear material in transit. He was previously a police officer in Northern Ireland for nearly 34 years, concluding in 2020 as the Deputy Chief Constable of the PSNI. Stephen is also a Non-Executive Director/Harbour Commissioner with Belfast Harbour, Ireland's second-largest port, and he sits on the Prince's Trust Northern Ireland Advisory Committee. He is a Chartered Director, a Fellow of the Institute of Directors and a Fellow of the Chartered Institute of Personnel and Development. Stephen is a member of the Association's Remuneration Committee, Chairman's Committee, Nominations Committee and Sustainability Committee.



CONRAD KIRKWOOD
President
Appointed: June 2021

Conrad has been a civil servant for 36 years. He has an MBA and is a Harvard Alumnus, having attended the John F. Kennedy School of Government in the USA. Conrad has been involved in football administration at club, league, divisional and national level and was previously club Secretary of Abbey Villa FC for 21 years. He was formerly Chairman of the IFA Stadium Development Company Board, an Irish FA Director for nine years and is a member of the Institute of Directors. He serves as Vice Chairman of the Northern Amateur Football League and is a member of the UEFA Fair Play & Social Responsibility Committee. Conrad is a member of the Association's Chairman's Committee and Nominations Committee.



NEIL JARDINE
Vice Chairman &
First Deputy President
Appointed: June 2021

Neil is Chairman of the Fermanagh & Western Football League and Secretary of the Fermanagh & Western Football Association. Neil joined the Irish FA Council in 1997. Neil has also been a member of the UEFA HatTrick Committee since 2011. He is a member of the Association's Chairman's Committee, Nominations Committee, Remuneration Committee and Sustainability Committee and he advises the Stadium Upgrades Working Group. Outside of football, Neil runs his own business as a freelance electrical estimator and project manager. He has been Chairman of the Board of Governors of Enniskillen Integrated Primary School since 2004 and is Secretary of the Rotary Club of Enniskillen.



HELEN KIRKPATRICK MBE
Senior Independent Director
Appointed: August 2017

Helen is a non-executive director of NTR plc and of Origin Enterprises plc. She sits on the board of Displaynote Technologies, a private company. Helen is the chair of QUBIS, the spin-out company of Queen's University Belfast. Helen has a BA (Hons) Business Studies from Ulster University, is a Fellow of Chartered Accountants Ireland and is a member of the Chartered Institute of Marketing. She is also a Fellow of the Institute of Directors. Helen is Chair of both the Association's Remuneration Committee and Sustainability Committee.



COLIN MCKENDRY
Second Deputy President
Appointed: June 2021

Colin is the Managing Director of McKendry Group, which has been operating for 30 years. He has been the Chairman of Coleraine FC for the past 14 years. He also sits on the Board of the Northern Ireland Football League (NIFL) as Vice Chairman and represents Coleraine FC on the Premiership Management Committee. Colin has been involved in the Super Cup NI tournament and the North West 200 motorcycle event through sponsorship and continues to support these events outside of football. Colin is currently the Board Anti-Doping Champion.



NORMAN MCKEOWN
Director
Appointed: December 2016

Norman is a graduate in Economics and a Fellow of Chartered Accountants Ireland. He has acquired substantial financial experience across a broad range of businesses and has held a number of executive positions including Group Finance Director at UTV Media Plc. Norman is also a Non-Executive Director of Northern Ireland Co-Ownership Housing Association Limited and Mutual Energy Limited. Norman is the Chair of the Association's Audit and Risk Committee and acts as board observer at meetings of the IFA Stadium Development Company Board.



MICHAEL WILSON
Director
Appointed: December 2019

Michael is a retired bank official. He has been involved with his junior club since 1977 as a player and committee member. He is a Council member of County Antrim FA, acting as Treasurer from 2005 and was a member of Irish FA Council from 2007 until 2019 when elected to the Irish FA Board. From 2015, Michael has been a committee member of the Down Area Football League. In 2019 he took on the role of Treasurer of the County Down SuperCupNI Committee. Michael is a member of the Association's Audit and Risk Committee and acts as board observer at meetings of the Irish FA Foundation Board.

BOARD (CONTINUED)



CHERYL LAMONT CBE DL
Director
Appointed: March 2021

Cheryl is a retired Chief Executive Officer of a high-profile public service organisation in Northern Ireland. She is a professionally qualified social worker, holds a master's in business administration and is a Churchill Fellow, having undertaken international research in domestic violence in the USA. Cheryl was appointed to the position of Deputy Lieutenant in the County Borough of Belfast in September 2022. Cheryl became a member of the RQIA in February 2023 by public appointment. Cheryl was appointed President of the County Antrim FA in September 2020 and has been the Irish FA representative on the UEFA Women's Committee since September 2019. Cheryl is currently the Board Safeguarding Champion.



MERVYN MARTIN
Director
Appointed: March 2021

Mervyn is a retired IT consultant and former director of a travel agency. He played and refereed for a number of years before being appointed as Hon. Secretary of the Northern Amateur Football League in 1990. Mervyn has been Company Secretary and Director of the Northern Amateur Football League Limited since its inception in June 2021. Mervyn was elected to the Irish FA Council in 1995 on behalf of the County Antrim Football Association and has served as a member of both the Irish Cup and Intermediate Cup Committees over a number of years. Outside of football, Mervyn enjoys volunteering and is a trustee of the Saintfield Community Association.



SIMON MCCOY
Director
Appointed: March 2021

Simon is a retired safety engineer, having worked within the electricity supply industry for 44 years. He is involved with Holywood Football Club in a variety of roles and was recently involved with Bangor Swifts. This involvement led to membership of the Down Area Winter Football League and the County Antrim Football Association. Simon is currently the treasurer for Down Area Winter Football League and was previously the Chair of the County Antrim Football Association Junior Committee. Simon joined the Irish FA Council in 2011 and was a long serving member of the Association's Disciplinary Committee prior to his appointment to the Board. Simon is also a member of the Association's Remuneration Committee.



SAM DENNISON
Director
Appointed: November 2021

Sam has been involved in the junior game since 1988 and has fulfilled the club roles of Chairperson, Vice Chair, Treasurer and Secretary. He was nominated to the Irish FA Council in 2014 and was involved in a number of committees prior to his election to the Board. In 2019 Sam was elected as President of the Fermanagh and Western League, a role he retains to date. Since the 2022-23 season, Sam has fulfilled the role of NIFL Match Observer. He was also appointed by UEFA as a Match Delegate for the 2023-25 mandate. Sam qualified as a teacher in 1996 and has been a Primary School Principal since 2006. He has Postgraduate qualifications in Education, School Headship and IT. Sam is currently a committee member of both the Drumquin Historical Society and Seskinore Rural Community Group. He is also an associate assessor for Stranmillis College.



MICHAEL MEZZA
Director
Appointed: June 2022

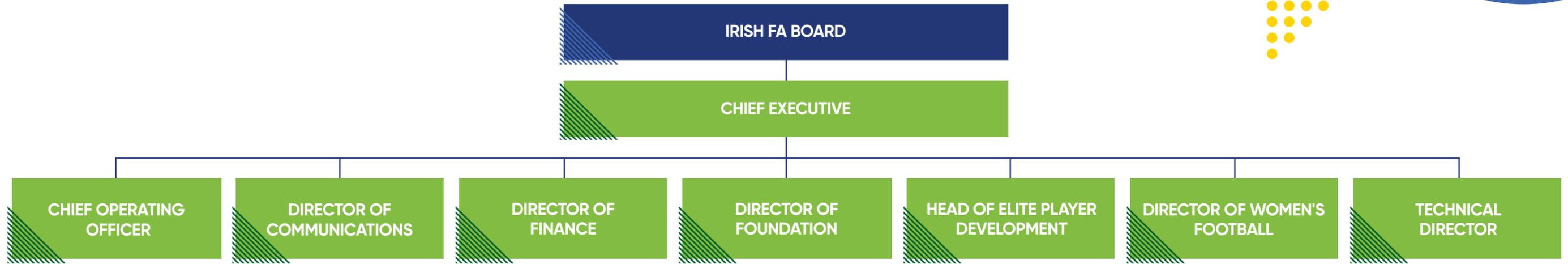
Michael is a member of the Board of the Northern Amateur Football League Limited (NAFL). He is an experienced football administrator and has twenty years' experience within the NAFL, the County Antrim Football Association and the Irish FA. He has recently completed a two-year term as Chairperson of the County Antrim Football Association's Junior Shield Committee. He is a committed trade unionist, serving as an Industrial Relations Representative for the Communication Workers Union within Royal Mail, where he also serves as a Mental Health Ambassador. Michael is a member of the Institute of Directors.



REBEKAH SHEARER
Company Secretary
Appointed: November 2021

Rebekah is a qualified solicitor and joined the Irish FA as Discipline Manager in 2015. In 2019 she completed the UEFA Certificate in Football Management and is currently studying to become a Chartered Company Secretary to augment her existing legal qualifications. Rebekah is responsible for all legal matters including areas such as disputes or disagreements, commercial contracts and any other issues that require specialist legal knowledge.

SENIOR LEADERSHIP TEAM (SLT)



ROLE	INCUMBENT (Joined Association)	MAIN RESPONSIBILITIES
Chief Executive	Patrick Nelson (2009)	Overall management of the Association and leadership of the SLT
Chief Operating Officer	Graham Fitzgerald (2017)	Football operations, ICT, people and culture, sales and marketing, refereeing, stadium operations, projects and tournaments
Director of Communications	Danny Lynch (2019)	Media relations, internal and external communications including social media channels, public affairs
Director of Finance	Niall McClean (2022)	Finance, legal and governance, insurance, company secretariat
Director of Foundation	James Thompson (2022)	Football development, including schools, disability, grassroots, community relations, fundraising
Head of Elite Player Development	Andy Waterworth (2021)	Elite football up to U17 level including all aspects of the residential academy
Director of Women's Football	Angela Platt (2021)	All aspects of women's and girls' football, international and domestic
Technical Director	Aaron Hughes MBE (2022)	Continuous improvement in elite football through the creation of a high-performance culture supported by an aligned vision and strategy

GOVERNANCE REPORT

THE COUNCIL

At the apex of the Irish FA governance framework is the Council, which is a body that is representative of the overall membership of the Association. The primary function of the Irish FA Council is to act on behalf of the members and all those with a material interest in association football in Northern Ireland. Council members are nominated annually. See table (right) for current makeup.

Whilst the Board is the ultimate decision-making authority of the Association, the Council provides an important forum for members to discuss and debate matters of importance for the organisation and to provide a collective view to the Board.

Council members are permitted to serve a maximum of 15 years on Council and the tenure of any member must not extend past their 75th birthday. The Council has a quorum of 20 members in attendance.

COUNCIL TENURE

0-5 years	6-10 years	11-15 years
23	10	12

The Council meets at least four times in each year:

- to elect the Office Bearers and other members of the Board
- to review reports from the Board and Football Committee as to the affairs of the Association
- to consider and advise on specific questions which may be addressed to it by the Board and Football Committee

NOMINATING BODY	NUMBER OF REPRESENTATIVES
Office Bearers	3
County Antrim FA	14
Mid Ulster FA	8
North West FA	6
Fermanagh and Western FA	4
NI Football League	6
NI Schools' FA	1
NI Youth FA	1
NI Referees' Association	1
Amalgamation of NI Supporters' Clubs	1
Honorary Life/ Vice Presidents (no voting rights)	4

- to provide a forum for discussion about and consideration of significant issues for the development of association football in Northern Ireland
- to appoint an independent arbitration panel to adjudicate on disputes
- to nominate members to judicial committees
- to nominate members to serve on committees in accordance with Articles and Football Regulations
- to give advice to any committee of the Association.

Directors of the Board, with the exception of the Office Bearers, cannot be members of Council but may attend and speak at Council meetings. Council members wishing to stand for election to the Board must be nominated by two members of Council.

The Chairman of the Irish FA Board attends Council meetings to report on Board activities.

THE BOARD

The Association is led and controlled by the Board, which is collectively responsible for the long-term and sustainable performance of the Association.

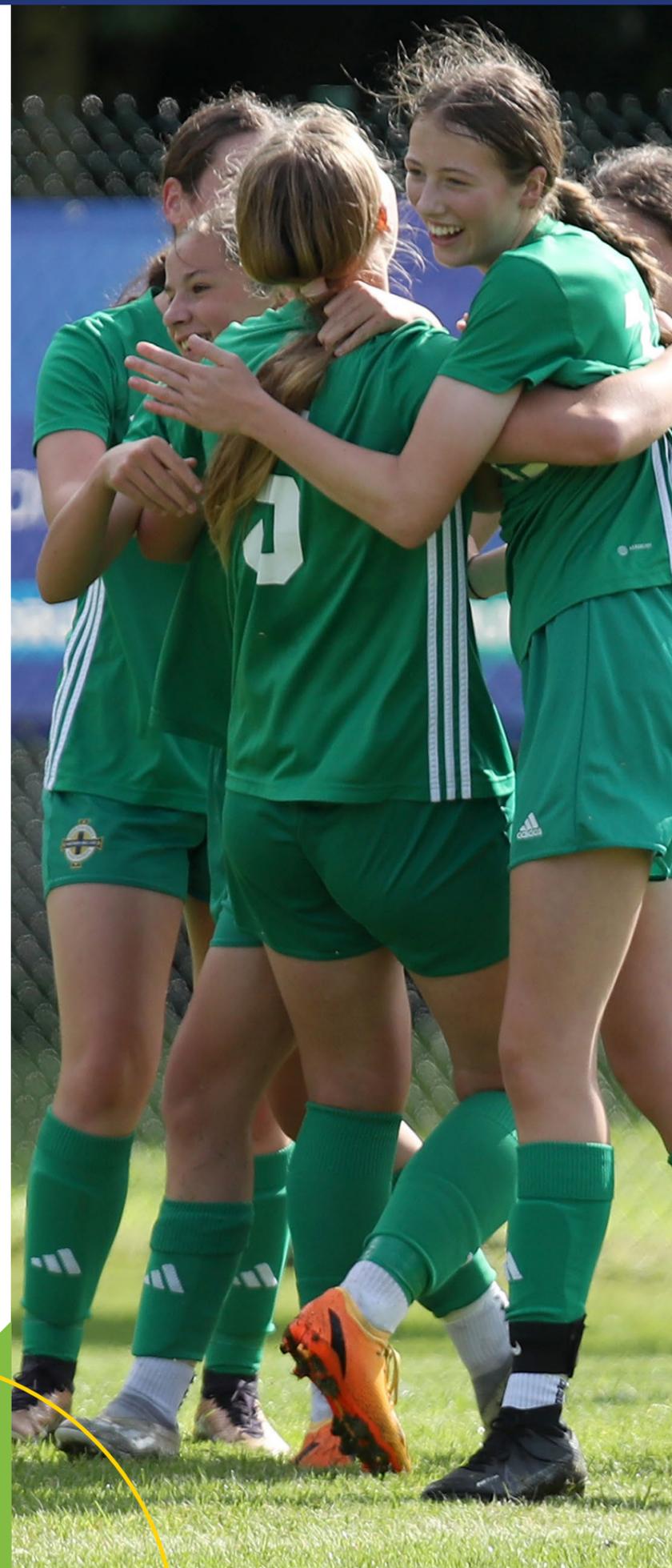
The Board's principal responsibilities are:

- to establish the vision, mission and values of the Association
- to set strategic objectives and provide the leadership to put them into effect
- to monitor and assess financial performance
- to embed a framework of controls which allow for the identification, assessment and management of risk
- to ensure the Association fulfils its obligations to members, employees, players and other stakeholders
- to oversee the recruitment and selection of key leadership personnel.

The effective discharge of these responsibilities is intended to achieve high standards of governance within the Association. The Board is acutely aware that good governance is a prerequisite to successful execution of Association strategy on a sustained basis and constantly strives to ensure that its policies and practices in this area are regularly reviewed and, where necessary, updated to reflect the evolution of the Association's activities.

The Board is accountable to stakeholders for all the actions of the company. The Articles of Association set out the rules agreed between members as to how the Association is run, including the powers and responsibilities of the directors.

The Irish FA has a highly committed and experienced Board, supported by the Senior Leadership Team (SLT), with the qualifications and experience necessary for the effective running of the Association.



GOVERNANCE REPORT (CONTINUED)

MATTERS RESERVED FOR THE BOARD

The Board has a schedule of matters specifically reserved for its decision-making and approval. These include responsibility for the overall management and performance of the Association and the approval of its long-term strategy and objectives.

The matters reserved for decision by the Board are regularly reviewed and approved by the Board.

- Definition and approval of vision, mission, values and corporate strategies.
- Supervising the achievement of the long-term plan.
- Approval of annual financial budget and rolling full-year forecast.
- Approval of annual report and audited financial statements.
- Approval of annual pay award to employees.
- Appointment and remuneration of the Chief Executive, Men's International Team Manager and Women's International Team Manager.

- Constitution of the interview panel for SLT appointments, to include both board members and Chief Executive.
- The approved panel is responsible for the appointment and initial remuneration of the Senior Leadership Team.

- Approval of the Corporate Risk Register.
- Approval of the scheme of Delegation to the Chief Executive.
- Approve who will represent the Irish FA at external events as required.
- Approval of contracts with:
 - Lifetime value >£500,000.
 - Single transaction value >£250,000.
 - Approval of applications for external grants >£50,000.

GOVERNING DOCUMENTS

1. Articles of Association

The Articles of Association set out the rules agreed between members as to how the Association is run, including the powers and responsibilities of the directors. The Irish FA articles were updated in June 2023 to incorporate best practice and current legal and governance standards.

2. Matters reserved to the Board

The formal schedule of matters specifically reserved for the Board's decision includes responsibility for the overall management and performance of the Association and the approval of its strategy, long-term objectives, annual results and report, annual budgets, material agreements, major capital commitments, going concern and long-term viability statements and key policies.

3. Committee Terms of Reference

The Board is assisted by committees to which it delegates matters as appropriate. Each committee has full terms of reference that have been approved by the Board and are reviewed and updated at appropriate intervals.

4. Delegation of Authorities

The Irish FA Delegation of Authorities is an internal document that sets out the delegations below Board level. It provides a structured framework to ensure the correct level of scrutiny of various decisions covering matters including commercial contracts, capital expenditure and HR decisions.

BOARD COMPOSITION

Good corporate governance requires that the Board should contain a balance of skills, experience, independence and knowledge of the Association. Board composition is regularly reviewed to ensure the requisite mix of skills and experience is maintained and to ensure the proper functioning of the Board. Before the appointment of a director is confirmed, the Chairman establishes that the prospective director can commit the time and effort necessary to fulfil their duties, in terms of availability both to prepare for and attend meetings and to discuss matters at other times.

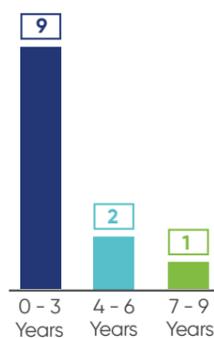
The Board shall consist of 12 members and is comprised as follows:

Board and committee members observe the Association's Code of Conduct and Code of Ethics. Board members maintain good working knowledge of developing guidance in the field of corporate governance and behave not in a narrow representative capacity but as directors independent of sectional interest and with responsibility for the whole range of the Association's business.

The Association ensures that terms of appointment for each director are agreed, and that a service agreement is signed with effect from the date of appointment. No directors receive remuneration for their membership of the Board.

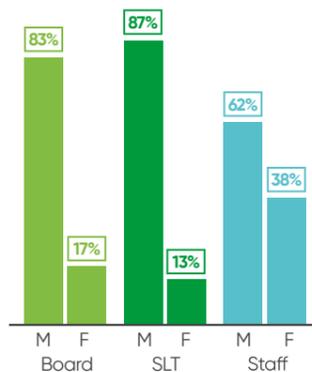
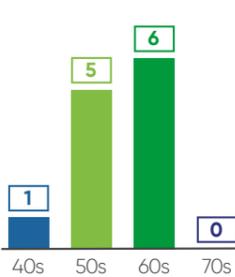
DIRECTORS	NOMINATING BODY	TENURE
3 x Office Bearers	By and from Council	Elected annually. Eligible to serve a maximum of five years in each role.
6 x other members (at least one of whom shall be a representative of a women's club)	By and from Council	Three years and eligible for re-election for a maximum of two further three year periods.
2 x independent members	Co-opted by the Board following public advertisement and endorsement by the Council	Three years and eligible for re-election for a maximum of two further three year periods. Discretion to extend by one further year where continuity and experience is required.
1 x member with skill or experience not otherwise available to the Board	Co-opted by the Board following public advertisement and endorsement by the Council	One year renewable, following endorsement by Council, for a maximum of eight further years.

Board tenure



Gender diversity

Board age profile



Board independence



GOVERNANCE REPORT (CONTINUED)



BOARD MEETINGS

The Board meets at least six times per year to discuss and agree on the various matters brought before it, including updates from Board sub-committees.

The Chairman, in conjunction with the President, the CEO and the Company Secretary, plans an annual programme of business prior to the start of each financial year, considering outputs from the annual review of Board effectiveness.

This ensures that essential topics are covered at appropriate times, and that space is built in to give the

Board the opportunity to have in-depth discussions on key issues.

The programme of business is prepared in conjunction with the annual programme for the SLT meetings, to ensure consistency and fluid reporting to the Board as and when required.

All directors are expected to attend all Board and relevant Committee meetings. Details of attendance by directors at meetings during the year are set out in this section. Directors who were unable to attend specific meetings reviewed the

relevant papers and provided their comments to the Chairman of the Board or Committee. Any director who misses a meeting will, as a matter of course, receive the minutes of that meeting for reference.

Once a year the Chairperson of the IFA Stadium Development Company Limited and the Chairperson of the Irish FA Foundation Limited attend a meeting of the Board to report and update on all salient matters pertaining to the operations and strategic development of their respective entities.

DIVISION OF RESPONSIBILITIES

The Board appoints the Chief Executive to whom it delegates management decisions in accordance with a written Scheme of Delegation adopted by it.

The roles of the Chairman, Chief Executive and Senior Independent Director are clearly defined below.

Chairman

Key responsibilities

- The effective running of the Board
- Lead the Board in setting strategy and bringing direction and focus on delivery
- Facilitator of the decision-making process
- Providing challenge
- Ensuring the Board receives accurate, timely and clear information
- Perform annual appraisals of directors and CEO
- Ensure the Association observes high standards of corporate governance

Chief Executive Officer

Key responsibilities

- Management of the Association
- Developing, proposing and implementing strategy
- Implementing Board decisions
- SLT leadership
- Maintaining an active dialogue with the chairman
- Leading stakeholder relations including with government and UEFA/FIFA
- Participation at IFAB

Senior Independent Director

Key responsibilities

- Supporting the Chairman on governance issues
- Acting as a sounding board for the Chairman and a trusted intermediary for other directors
- Leading the annual review of the Chairman's performance

Roles & Committees	Current Directors	Feb	Apr	Jun	Aug	Oct	Dec
R C N S	Stephen Martin	●	●	●	●	●	●
R C N S T	Neil Jardine	●	●	●	●	●	●
C N T	Conrad Kirkwood	●	●	●	●	●	●
S	Cheryl Lamont	●	●	●	●	●	●
R S T	Helen Kirkpatrick	●	●	●	●	●	●
R	Simon McCoy	●	○	●	●	●	●
	Sam Dennison	●	●	●	●	●	●
	Michael Mezza	●	●	●	●	●	●
	Mervyn Martin	●	●	●	●	●	●
A	Norman McKeown	●	●	●	●	○	●
D	Colin McKendry	●	○	●	●	●	●
A	Michael Wilson	●	●	●	●	●	●

- R Member of Remuneration Committee
- C Member of Chairman's Committee
- N Member of Nominations Committee
- S Member of Sustainability Committee
- T National Training Centre Committee
- A Member of Audit & Risk Committee
- D Board Anti-Doping Champion
- S Board Safeguarding Champion
- Attended
- Absent



GOVERNANCE REPORT (CONTINUED)

MANAGEMENT RESPONSIBILITIES

The Board delegates authority for the executive management of the company to the CEO, other than those matters reserved for decision by the Board and matters delegated to committees of the Board.

The Irish FA Scheme of Delegation is an internal document that sets out the delegations below Board level. It provides a structured framework to ensure the correct level of scrutiny over decisions on matters such as contracts, capital expenditure and HR decisions. Amendments to the Irish FA Scheme of Delegation are reviewed and approved by the Board.

The Senior Leadership Team (SLT) of the Association is responsible for the day-to-day operational management of the organisation. The concept of the SLT is that although the CEO has complete day-to-day responsibility based on delegation from the Board, senior leaders take responsibility for individual areas of the business, and also work together as a team to ensure that matters such as culture, fairness, progress and knowledge sharing are kept to the fore.

There is a monthly SLT meeting with a clear agenda, minutes taken and action points recorded. Each SLT member provides an update on their area during the meeting, seeking support and advice from the CEO and/ or other SLT members as needed.

BOARD INFORMATION

Both at its periodic meetings and in separate briefing sessions between directors and senior management, the Board is kept fully apprised of all significant developments likely to affect the Association's performance

and perception. The Board recognises its overall responsibility for the Association's system of internal control and for monitoring its effectiveness. All activity is organised within a defined structure with formal lines of responsibility and delegation of authority.

The Association produces information packs on a regular basis which are distributed to directors to enable the Board to monitor operational and financial performance and as a result allocate the Association's resources. The CEO prepares and presents a detailed written update report to all Board meetings covering significant matters since the date of the last meeting.

BOARD TRAINING, APPRAISAL AND DEVELOPMENT

Directors receive induction on joining the Board and undertake training relevant to their responsibilities, providing detail thereof for training records maintained by the Association. Each director submits themselves for annual appraisal by the Chairman. Annual appraisal of the Chairman is undertaken by the Senior Independent Director.

INTERNAL CONTROL

The Board has overall responsibility to ensure that the Association's internal control system is comprehensive, coherent and responsive to the evolving environment in which the Association operates. The Board is also responsible for maintaining a sound system of risk management and internal control that is sufficient to meet its strategic objectives, whilst effectively reducing risks to an acceptable level. The Association has built a robust framework of internal

control around risk identification, impact assessment, probability of occurrence and mitigation strategies that has been in place for the year under review and up to the date of approval of the Annual Report and Financial Statements.

STAKEHOLDER ENGAGEMENT

The Association has a very wide range of stakeholders, both inside and outside the 'football family'. In relation to formal stakeholder management, divisional associations, the senior division of NIFL and all organisational members (for example the referees' association, the youth and schools' associations and others) are entitled to nominate members to the Council of the Association.

Outside of this formal stakeholder management, strong relations are maintained with other key stakeholders in the Northern Ireland economy. These include Ministers and MLAs at Stormont, key officials in government departments such as Communities, Health, Economy and Education, local Council elected members and senior staff, and senior leaders at other sporting bodies such as Sport Northern Ireland, Ulster GAA, Ulster Rugby and the Northern Ireland Sports Forum. The Special EU Programmes Body is another key strategic stakeholder with whom we maintain a valued relationship. Regular consultation and information exchange sessions are held with representatives from The Amalgamation of Official Northern Ireland Supporters' Clubs and the Association's communications team leads on maintaining close relationships with key media personnel across broadcast, print and social media channels.

BOARD COMMITTEES

There are a number of board sub-committees that assist the Board in achieving its objectives in specific areas of operations. Each committee represents an essential part of the corporate governance process and has clear reporting procedures and scope defined in a bespoke terms of reference. Committee chairs provide leadership to the committee and assist in translating the Board's goals into an agenda for committee meetings. There are currently six board committees.

AUDIT AND RISK COMMITTEE

Membership

Norman McKeown (Chairperson)
Michael Wilson
Ryan Adams (Foundation representative)
Maurice Johnston (SDC representative)
Patrick Anderson (Independent)
Siobhan Barclay (Independent)

The Audit and Risk Committee's role is to assist the Board with the discharge of its responsibilities in relation to internal controls and external audits particularly

with respect to the integrity, reliability and transparency of published financial information. The Audit and Risk Committee has formal meetings prior to the publication of the annual report and additional meetings at least four times per year. At each meeting the performance and findings of the internal audit team were reviewed, including any outstanding audit actions.

The Audit and Risk Committee considers and challenges the external independent auditors on their audit plan and approach



GOVERNANCE REPORT (CONTINUED)

before commencement of the fieldwork. The external independent auditors attend Audit and Risk Committee meetings to present their audit plan, explain the audit findings and present their audit report prior to the publication of the annual report.

The Audit and Risk Committee sets its own agenda in line with best practice and although only Committee members have the right to attend its meetings, the Committee has from time to time invited other parties to attend. On several occasions during the year the Committee interacted with the internal and external auditors and senior management of the Association to review matters under its remit.

The chair of the Committee subsequently reports on the activities of the Committee and matters of particular relevance to the Board. All members of the Audit and Risk Committee have recent and relevant financial experience of other relevant entities either currently or in the recent past.

REMUNERATION COMMITTEE

Membership

Helen Kirkpatrick (Chairperson)
Stephen Martin
Neil Jardine
Simon McCoy

The Remuneration Committee meets periodically to determine the remuneration of the senior executives. Remuneration levels are set in order to attract and retain the senior executives needed to run the Association based on objective comparable market data. In addition, the Remuneration Committee provides guidance and direction into all major compensation-related policy decisions by the Association.

CHAIRMAN'S COMMITTEE

Membership

Stephen Martin (Chairperson)
Conrad Kirkwood
Neil Jardine
Patrick Nelson

The Chairman's Committee is authorised to act on behalf of the Board during the intervals between Board meetings. It deals only with matters of a time-critical nature or those specifically remitted to it as and when directed by the Board by resolution at a Board meeting.

NOMINATIONS COMMITTEE

Membership

Stephen Martin (Chairperson)
Conrad Kirkwood
Neil Jardine
Patrick Nelson

The Nominations Committee straddles all committees of the Board as well as the Board itself. Its remit covers the current and future composition of all these forums, with the exception of the appointment of a new chair of the Board.

SUSTAINABILITY COMMITTEE

Membership

Helen Kirkpatrick (Chairperson)
Stephen Martin
Neil Jardine
Orla Smyth (SDC representative)
David Martin (Foundation representative)

The role of the Committee is to represent the Board in defining the Irish FA's sustainability strategy, including its development, oversight, and review of the policies, programmes, practices, targets and initiatives of the Irish FA and its subsidiaries.

NATIONAL TRAINING CENTRE COMMITTEE

Membership

Conrad Kirkwood
Neil Jardine
Helen Kirkpatrick
Maurice Johnston (SDC representative)

The Committee was created in 2023 to progress the strategic objective of developing an international class training and development centre. The Committee will consider potential sites, delivery risks and funding approaches as part of their remit and will feed back to the Board on a regular basis.

OTHER COMMITTEES

Other Irish FA committees include:

- Licensing Committee
- Disciplinary Committee
- Appeals Committee
- Licensing Appeals Committee
- Football Committee
- Player Status Committee
- National Cup Committees x 4
- Referees' Committee

Members appointed by Council to Judicial Committees, which includes the Disciplinary, Appeals and Licensing committees, shall not be a member of any other Irish FA committee or body within the Association.



GOVERNANCE REPORT (CONTINUED)

INTERNAL AUDIT

The internal audit function, which is performed by an independent professional provider, carries out work across the company on a three-year rolling work plan, providing assurance and advice to help the organisation identify and mitigate potential control weaknesses. Both the internal audit and risk management functions have a role in identifying emerging risks that may threaten achievement of the Association's strategic priorities. Prior to the start of the financial year, the Audit and Risk Committee reviewed and agreed the audit plan to be undertaken by the internal audit team during the year ahead. The audit plan coverage is based on risk, strategic priorities and consideration of the strength of the control environment.

The Committee reviewed the results of the internal audit reports during each meeting, looking in detail at any reports where processes and controls required improvement or any reports that were particularly pertinent to delivery of strategic objectives or priorities.

The Committee was also provided with regular updates, including:

- Significant internal audit findings
- Agreed actions and progress against previous outstanding actions
- Management's responsiveness to the findings and recommendations
- The development of the overall control environment

Where internal or external circumstances gave rise to an increased level of risk, the audit plan was modified accordingly during the year. Any changes to the agreed audit plan were presented to and agreed by the Committee.

ANNUAL GENERAL MEETING

At the AGM the Finance Director summarises the financial results and performance of the Association. Stakeholders are invited to ask questions formally during the meeting and to follow up on these discussions with the directors afterwards.

We look forward to welcoming our stakeholders to our AGM in June 2024 and to updating them on our Association developments.

CONFLICTS OF INTEREST

In order to identify and manage conflicts of interest, all members of the Board are required to promptly notify the Chairman and Company Secretary in advance of any matters where there is a reasonable likelihood that such matter could give rise to an actual or perceived conflict of interest. In such circumstances Board members would withdraw from any consideration of the matter by the Board.

EQUALITY, DIVERSITY AND INCLUSION

The Irish FA is fully committed to the principles of equality of opportunity and will ensure that everyone who wishes has an equal opportunity to participate in football at all levels and in all roles. We work with our members and partners to enable football to be an accessible and inclusive sport that provides opportunities for enjoyment and achievement at all levels.

WHISTLEBLOWING

The Association has in place a whistleblowing policy which enables stakeholders including employees and volunteers of the Association to confidentially report matters of concern.



WE WORK WITH OUR MEMBERS AND PARTNERS TO ENABLE FOOTBALL TO BE AN ACCESSIBLE AND INCLUSIVE SPORT THAT PROVIDES OPPORTUNITIES FOR ENJOYMENT AND ACHIEVEMENT AT ALL LEVELS.



SAFEGUARDING

The Irish FA insists on the highest standards to safeguard children and adults at risk. The Board is committed to raising safeguarding awareness and creating a culture where safeguarding responsibilities and procedures for raising concerns are widely understood and embedded in our values. The Board has nominated one director to the role of Safeguarding Champion on behalf of the Board and the role has specific terms of reference to govern its responsibilities.

INSURANCE

The Association is required to have sufficient insurance in place to protect its operations against the impact of insurable events. Where possible and cost-effective, the Association seeks to insure itself against the risks it faces.

FAIR, BALANCED AND UNDERSTANDABLE

The Board as a whole is responsible for the preparation of the Annual Report and Financial Statements and ensuring that it is fair, balanced and understandable. Drafts of this document have been reviewed by the relevant Committee Chairs and other Board members. The Board requested that the Audit and Risk Committee review the Annual Report in detail and provide its opinion. The Audit and Risk Committee concluded that it considers the Annual Report to be fair, balanced and understandable, and that it provides stakeholders with information necessary to assess the Association's position, performance, business model and strategy. In arriving at this conclusion, the Board's review draws on its collective knowledge of the Association, which is regularly updated by management reports and presentations at scheduled Board and committee meetings and other business updates provided between meetings.



AUDIT AND RISK COMMITTEE REPORT



I am pleased to provide an update on the main activities of the Audit and Risk Committee for 2023 and outline our priorities for 2024.

The Committee is governed by a comprehensive written Terms of Reference, a copy of which is available on the Irish FA website.

MAIN ACTIVITIES FOR 2023:

1. External Audit:

The Committee actively oversaw the external audit process and engaged in regular meetings with our external auditor PwC to foster transparency and accountability. These interactions were instrumental in ensuring the integrity and accuracy of our financial reporting processes.

2. Internal Audit :

The Committee oversaw the internal audit process, which included setting the audit plan, reviewing findings and recommendations, and ensuring the implementation of recommendations. We welcomed EY as our new internal auditor and have worked closely with them to ensure a smooth transition and an effective collaboration.

3. Financial Performance:

The Committee closely monitored the financial and cash performance of the Association throughout the year, ensuring sound fiscal management and adherence to budgetary constraints.

4. Risk Management:

The risk management environment is of central importance to the Committee. At each meeting there was a focus on Board level risks on a rotation basis. A close watch is maintained on the development of these risks over time as well as the identification of emerging risks.

5. Data Protection and Compliance:

There was ongoing oversight and review of data protection and compliance matters. The Committee was briefed on staff receiving appropriate training in key areas such as data protection, large event security and conflicts of interest, thereby enhancing organisational compliance and mitigating risks.

6. Safeguarding:

Safeguarding remained a key area of risk for the Association. The Committee provided oversight of the safeguarding environment, receiving regular updates on key risks and mitigation strategies. This proactive approach aimed to protect the welfare of our members and stakeholders.

7. Health and Safety:

While health and safety remained a watching brief, a new Health and Safety sub-committee was formed to enhance focus in this area. Meetings were held in May and October to address emerging concerns and ensure compliance with regulatory requirements.



THE AUDIT AND RISK COMMITTEE REMAINS COMMITTED TO UPHOLDING THE HIGHEST STANDARDS OF GOVERNANCE, RISK MANAGEMENT, AND ACCOUNTABILITY WITHIN THE ASSOCIATION.



PRIORITIES FOR 2024:

1. Risk Appetite Statement:

The Association plans to define a comprehensive risk appetite statement to guide decision-making processes and align risk-taking activities with organisational objectives. This statement will provide clarity on acceptable levels of risk exposure and will assist our strategic planning.

2. Internal Audit Schedule:

Building upon the appointment of our new internal auditors, we will progress the rolling three-year audit schedule to ensure a comprehensive coverage of key risk areas. This includes refining audit methodologies and prioritising audits based on emerging risks and organisational priorities.

3. Integrity Risk Mitigation:

With the implementation of anti-doping testing across the senior game in Northern Ireland, the Committee will keep a watching brief on the implementation of this mitigation to integrity risks associated with this initiative. This includes enhancing education and awareness programmes and strengthening governance mechanisms.

The Audit and Risk Committee remains committed to upholding the highest standards of governance, risk management, and accountability within the Association. We believe that our proactive approach to risk oversight and strategic planning will contribute to the continued success and sustainability of our organisation.

Norman McKeown
Chairman of the Audit and Risk Committee
Date: 18 April 2024



THE RISK MANAGEMENT ENVIRONMENT IS OF CENTRAL IMPORTANCE TO THE COMMITTEE



Member	Jan (extraordinary)	Feb	Mar	Apr	Jun	Sep	Nov
Norman McKeown	●	●	●	●	●	●	●
Michael Wilson	●	●	●	●	●	○	●
Glynis Brown	● last meeting- tenure expired						
Ryan Adams	●	○	●	○	●	●	●
Siobhan Barclay	Appointed January 2023	●	●	●	●	○	●
Patrick Anderson	Appointed January 2023	●	●	●	●	●	●
Maurice Johnston	Nominated to represent SDC Board from September 2023					○	●

Attended ● Absent ○

PRINCIPAL RISKS AND UNCERTAINTIES

PRINCIPAL RISKS AND UNCERTAINTIES

The Irish FA has a robust risk management framework that encompasses the Association's Risk Register and overall risk appetite. The framework utilises the three lines of defence model (see graphic on pages 72-73). It provides a disciplined and consistent approach across all Irish FA combined entities, ensuring a structured response at all levels throughout the Association and across all business areas and geographies. This structured approach is co-ordinated by a dedicated staff member and is aimed not only at monitoring and mitigating identified risks but also capturing and escalating emerging risks and opportunities.

The Board is responsible for assessing and managing risk and setting policies and procedures to monitor and mitigate against the Association's exposure to it. To ensure that risk awareness is set at an appropriate level, the Audit and Risk Committee assists the Board by taking delegated responsibility for risk identification and assessment, in addition to reviewing the Association's risk management and internal control systems and making appropriate recommendations to the Board.

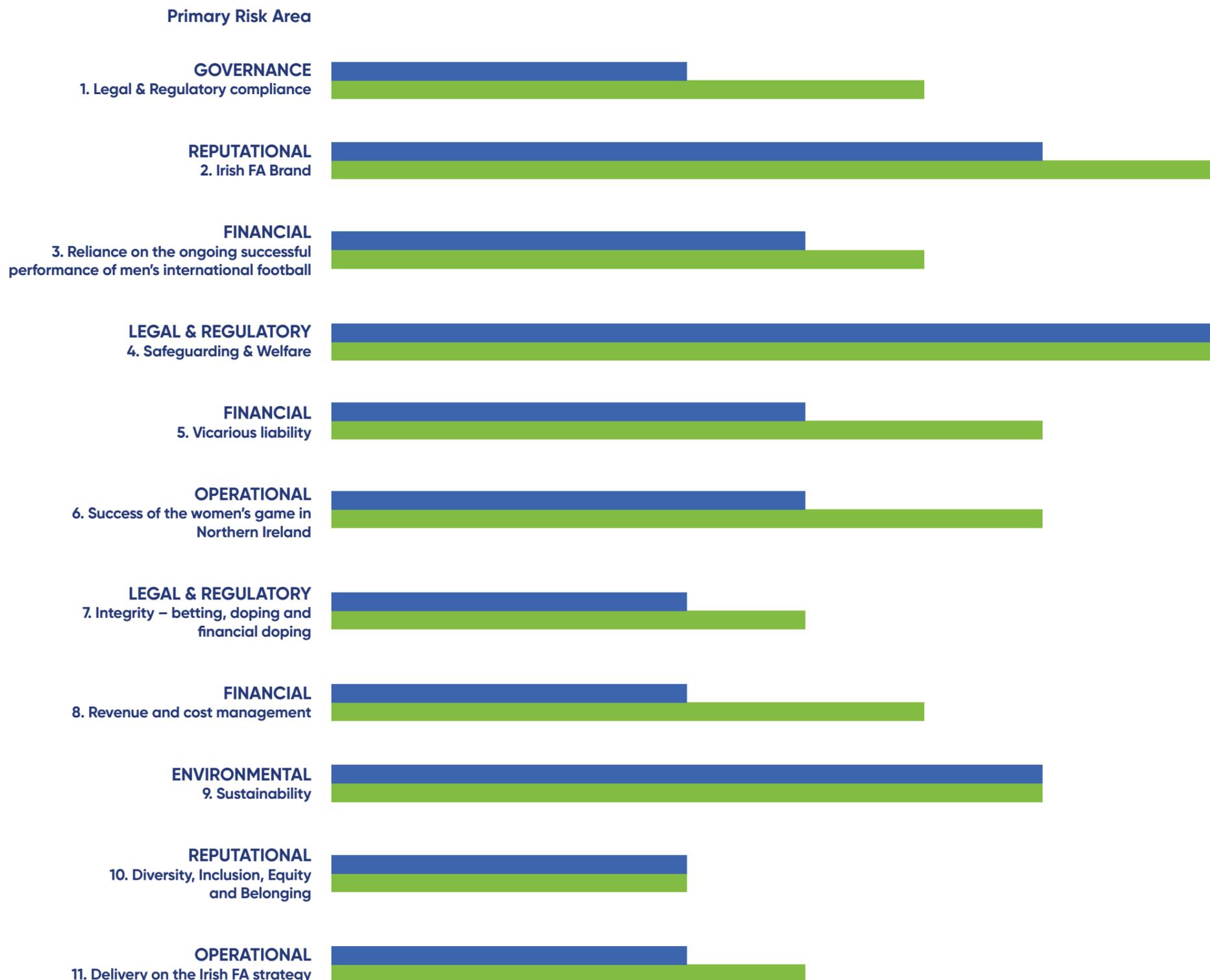
The chairman of the Audit and Risk Committee reports to the Board at each Board meeting on its activities, regarding both audit matters and risk management. The Board monitors the Association's risk management systems through this consultation with the Audit and Risk Committee. Risks are tracked and ratings monitored via an online risk register, with risks recorded at both Board and Management level. The graphic on this page demonstrates the movement in risk ratings in the current year compared to prior year.

Each year the senior leadership team (SLT) conduct a detailed review of the risk register and document reasons for any recommended changes. There were some reductions in risk ratings during 2023 reflecting both the Association's ability to identify and respond to emerging problems. The main reasons for changes during 2023 are outlined below.

- Additional controls put in place to identify problems or areas of non-compliance more quickly.
- Better qualified people, preparation and training in place to respond to challenges as they arise.
- Improvements to internal management controls and reporting.
- Better engagement with external stakeholders and documentation of work performed by the Irish FA.
- Improvements around monitoring and documentation of the risks and how they evolve for the Association.



THE BOARD IS RESPONSIBLE FOR ASSESSING AND MANAGING RISK.



■ Risk Rating 2023 ■ Risk Rating 2022

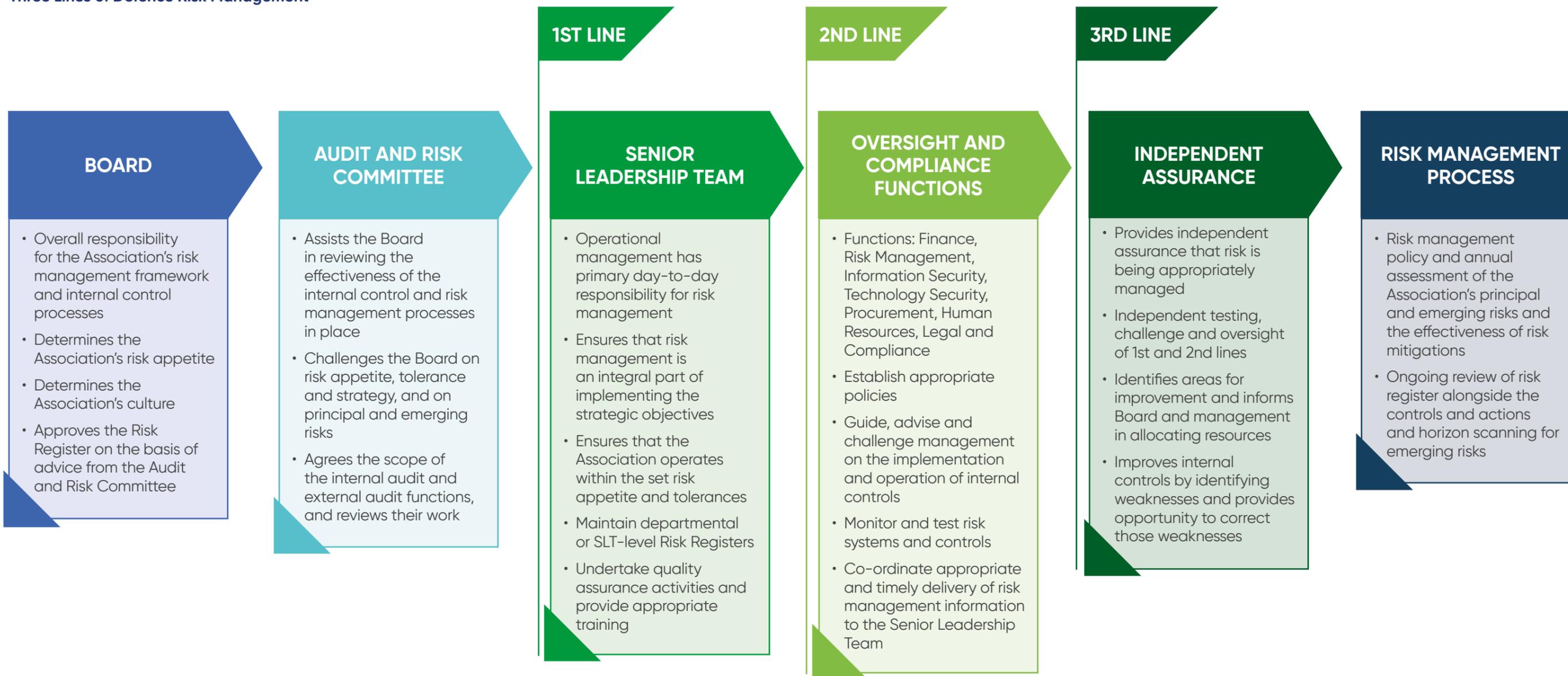
PRINCIPAL RISKS AND UNCERTAINTIES (CONTINUED)



PRIMARY RISK AREA	DESCRIPTION & POTENTIAL IMPACT	RISK MITIGATIONS & KEY ACTIONS IN 2023
1. Legal & Regulatory compliance	Reputational damage Revenue loss Regulatory censure	<ul style="list-style-type: none"> • Rolling annual internal audit plan • Regular staff training on key areas • Key risk reporting
2. Irish FA Brand	Reputational damage Revenue loss	<ul style="list-style-type: none"> • Regular staff training on key areas including social media policy and media training • Head of Public Affairs role in place • Ongoing, regular tracking of corporate strategy with reporting to Board • Campaigns to tackle poor behaviour in football – for example, Catch Yourself On
3. Reliance on the ongoing successful performance of men's international football	Impact on the ability to deliver multiple strategic objectives Reputational damage Revenue loss	<ul style="list-style-type: none"> • Technical Director in place • Elite Performance Pathway development • Development of a talent ID programme
4. Safeguarding & Welfare	Risk of harm to children and vulnerable Severe reputational damage Drop out in elite talent	<ul style="list-style-type: none"> • Safeguarding and Welfare policies and procedures in place • Access NI checks and Safeguarding Training programme in place for staff and volunteers • Specific welfare officers in place for both boys and girls elite pathways • Board Champion
5. Vicarious liability	Financial loss	<ul style="list-style-type: none"> • Ongoing monitoring of case law • Specific insurances in place
6. Success of the women's game in Northern Ireland	Impact on the ability to deliver strategic objectives Reputational damage Revenue loss	<ul style="list-style-type: none"> • Director of Women's football in place • Standalone women's football strategy • Development of Elite Performance Pathway specifically for the women's game • Club licensing introduced for the women's premiership
7. Integrity – betting, doping and financial doping	Reputational damage Sanctions from various external bodies	<ul style="list-style-type: none"> • Education plans in place for both match fixing and anti-doping • Work closely with UKAD • Introduction of a testing programme for the top tier in both men's and women's football
8. Revenue and cost management	Financial loss Revenue loss Reputational damage	<ul style="list-style-type: none"> • Robust checking, challenge and monitoring of budgets across all areas • External and internal audit programmes in place
9. Sustainability	Reputational damage Revenue loss	<ul style="list-style-type: none"> • Board sub-committee in place • Close monitoring of energy usage
10. Diversity, Inclusion, Equity and Belonging	Reputational impact Revenue loss	<ul style="list-style-type: none"> • Internal working group created • Strategy being drafted • Award of Bronze Diversity mark achieved
11. Delivery on the Irish FA strategy	Reputational impact Revenue loss	<ul style="list-style-type: none"> • Regular monitoring and reporting on a line by line basis of all strategic actions

PRINCIPAL RISKS AND UNCERTAINTIES (CONTINUED)

Three Lines of Defence Risk Management



DIRECTORS' REPORT



The directors present their annual report and the audited consolidated financial statements of the Irish Football Association Limited (the "company") and its wholly-owned subsidiary, IFA Stadium Development Company Limited ("SDC") for the year ended 31 December 2023.

PRINCIPAL ACTIVITIES

The principal activities of the company during the year continued to be the promotion, fostering and development of the game of association football at all levels throughout Northern Ireland.

The SDC had responsibility for the development and operation of the National Football Stadium. The results of the company and SDC (the "group", the "Irish FA" or the "Association") are consolidated in these financial statements.

The Association operates a charitable arm known as the Irish FA Foundation Limited (the "Foundation"). The Foundation undertakes delivery responsibility of the Association's Let Them Play youth and participation strategy.

The financial statements of the Irish FA Foundation Limited are presented in a separate report for company registered number NI642595.

RESULT FOR THE YEAR

Details of the financial result for the year can be found in the Financial Review and form part of this report by cross-reference.

FUTURE DEVELOPMENTS AND EVENTS AFTER BALANCE SHEET DATE

Details of future developments and events that have occurred after the balance sheet date can be found in the Strategic Report and form part of this report by cross-reference.

GOING CONCERN

At year end the directors assessed the going concern basis of the company, taking into account its current financial position and the principal risks, particularly those that could threaten the business model. These risks and the actions being taken to manage or mitigate them are set out in the section on principal risks and uncertainties.

The directors have determined that a two-year period is an appropriate timeframe for the assessment, given the reasonably stable nature of the international football industry, and the visibility of expected future income.

The starting point for the going concern assessment is the rolling five-year macro financial plan along with the 18-month future cash flow forecast, and both projections provide sufficient comfort around financial viability.

The process for assessing the going concern basis of the company involved input from several functions across the Association and considered the following key assumptions:

- Significant contract in place with UEFA for television broadcast revenues through to 2028.
- Visibility of the main funding

programmes from the governing bodies, being the UEFA HatTrick VI running to June 2028 and the FIFA Forward 3.0 running to December 2026.

- Evidence and insight that engagement and demand remain strong amongst supporters and commercial partners.
- The availability of future working capital and contingency liquidity from company reserves.
- Current and expected inflation levels impacting the cost base.
- Current practices in place to control costs and optimise value for money.
- The ability to source external debt finance.

To support the conclusion on going concern, the assessment also reviewed, and stress-tested, the mitigations available to the company to protect against downside scenarios.

Based on the results of this analysis, the directors have a reasonable expectation that the company will be able to continue in operation and meet its liabilities as they fall due over the period of at least 12 months from the date of this report and have therefore continued to adopt the going concern basis in preparing the financial statements.

DIRECTORS

The directors of the company who were in office during the year and up to the date of signing the financial statements are shown on pages 48 to 51.

DIRECTORS' POWERS

Subject to company law and the company's articles, the Board may exercise all of the powers of the company and may delegate their power and discretion to committees. The

Senior Leadership Team (SLT) is responsible for the day-to-day management of the Association.

The company's Articles of Association stipulate the maximum length of tenure permitted by each director being dependent upon which sub-article they are appointed under.

DIRECTORS' LIABILITIES

As at the date of this report, customary indemnities are in place under which the company has agreed, to the extent permitted by law and the company's articles, to indemnify the directors, in respect of all losses arising out of, or in connection with, the execution of their powers, duties and responsibilities as directors of the company or any of its subsidiaries.

EMPLOYEE CONSULTATION

The Association places considerable value on the involvement of its employees and has continued to keep them informed on matters affecting them as employees and on the various factors affecting the performance of the Association. This is achieved through formal and informal meetings and the company internal news feature 'Team Talk'. Employee representatives from the Staff Forum are consulted regularly on a wide range of matters affecting their current and future interests. The employee staff forum is open to all employees.

DISABLED EMPLOYEES

Applications for employment by disabled persons are always considered fully, bearing in mind the aptitudes of the applicant concerned. It is the policy of the Irish FA that the training, career development and promotion of disabled people should, as far as possible, be identical to that

of other employees. So, in the event that a member of staff becomes disabled, we will make every effort to ensure that their employment with the Association continues. This includes making any proper adjustments necessary to accommodate their disability.

EQUALITY, DIVERSITY AND INCLUSION

The Association's vision is to create an environment in which everyone – staff, supporters and the wider community – has equal, dignified ease of access to our organisation, services and facilities. The Association's aim is to be inclusive, supportive, fair and free from discrimination. The Association aims to actively promote equality and diversity and ensure that the legislation and policy requirements within the nine protected characteristics of equality and diversity are implemented into all working practices.

SUSTAINABILITY

Sustainability and football social responsibility (FSR) concepts are embedded in all of the Irish FA operations and activities. Information on the Association's approach to sustainability can be found in the Sustainability Report section of this report.

POLITICAL AND CHARITABLE CONTRIBUTIONS

The Irish FA made no political or charitable donations, nor did it incur any political expenditure, during the year.

ACCOUNTING RECORDS

The directors believe that they have employed accounting personnel with appropriate expertise and provided adequate resources to the financial function to ensure compliance with the Irish FA's

obligation to keep financial records. The financial records of the Irish FA are held at the National Football Stadium at Windsor Park, Donegall Avenue, Belfast, BT12 6LW.

PROVISION OF INFORMATION TO AUDITORS

So far as each person who was a director at the date of approving this report is aware, there is no relevant audit information, being information needed by the auditors in connection with preparing its report, of which the auditors are unaware.

Having made enquiries of fellow directors, the directors have taken all the steps that they are obliged to take in order to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

INDEPENDENT AUDITORS

In accordance with Section 485 of the Companies Act 2006, a resolution is to be proposed at the Annual General Meeting for reappointment of PricewaterhouseCoopers LLP as auditors of the company. This Directors' Report was approved by the Board on 18 April 2024 and signed on its behalf.

Stephen Martin
Chairman
Date: 18 April 2024

FINANCIAL STATEMENTS



STATEMENT OF DIRECTORS' RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulation.

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulation. Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have prepared the group and the parent company financial statements 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).

Under company law, directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the group and parent company and of the profit or loss of the group for that period. In preparing the financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently
- state whether applicable United Kingdom Accounting Standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements
- make judgements and accounting estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the group and parent company will continue in business.

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



Stephen Martin
Chairman
18 April 2024



INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS OF IRISH FOOTBALL ASSOCIATION LIMITED

Report on the audit of the financial statements

OPINION

In our opinion, Irish Football Association Limited's group financial statements and company financial statements (the "financial statements"):

- give a true and fair view of the state of the group's and of the company's affairs as at 31 December 2023 and of the group's profit and the group's cash flows for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards, including 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 Annual Report & Financial Statements (the "Annual Report"), which comprise: the group and company balance sheets as at 31 December 2023; the consolidated statement of comprehensive income; the consolidated and company statements of changes in equity and the consolidated cash flow statement for the year then ended; and the notes to the financial statements, which include a description of the significant accounting policies.

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 group 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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's and the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

However, because not all future events or conditions can be predicted, this conclusion is not a guarantee as to the group's and the company's ability to continue as a going concern.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

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 directors 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.

With respect to the Strategic report and Directors' Report, we also considered whether the disclosures required by the UK Companies Act 2006 have been included.

Based on our work undertaken in the course of the audit, the Companies Act 2006 requires us also to report certain opinions and matters as described below.

Strategic report and Directors' Report

In our opinion, based on the work undertaken in the course of the audit, the information given in the Strategic report and Directors' Report for the year ended 31 December 2023 is consistent with the financial statements and has been prepared in accordance with applicable legal requirements.

In light of the knowledge and understanding of the group and company and their environment obtained in the course of the audit, we did not identify any material misstatements in the Strategic report and Directors' Report.

RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS AND THE AUDIT

Responsibilities of the directors for the financial statements

As explained more fully in the Statement of directors' responsibilities in respect of the financial statements, the directors 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 directors 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 directors are responsible for assessing the group's and the 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 directors either intend to liquidate the group or the company or to cease operations, or have no realistic

alternative but to do so.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Based on our understanding of the group and industry, we identified that the principal risks of non-compliance with laws and regulations related to failure to comply with the UK corporation tax legislation and the Companies Act 2006, and we considered the extent to which non-compliance might have a material effect on the financial statements. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to fraudulent financial

reporting and management bias in accounting estimates. Audit procedures performed by the engagement team included:

- Identifying and testing journal entries with specific focus on entries containing unusual account combinations in response to the risk of management override of controls; and
- Discussions with management, including consideration of known fraud or suspected instances of non-compliance with laws and regulations;
- Reviewing the Group's litigation as far as it related to non-compliance with laws and regulations and fraud;
- Reviewing relevant meeting minutes, including those of the Board of Directors and the Audit & Risk Committee; and
- Challenging assumptions and judgements made by management in their significant accounting estimates.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the FRC'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 company's directors 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 obtained all the information and explanations we require for our audit; or
- adequate accounting records have not been kept by the company, or returns adequate for our audit have not been received from branches not visited by us; or
- certain disclosures of directors' remuneration specified by law are not made; or
- the company financial statements are not in agreement with the accounting records and returns.

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
18 April 2024

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

for the year ended 31 December 2023

	GROUP	
	2023	2022
Note	£000	£000
Revenue	18,458	16,336
Other income	565	747
Total revenue and other income	19,023	17,083
Cost of sales	(15,546)	(13,793)
Gross profit	3,477	3,290
Net administrative expenses	(3,475)	(3,943)
Trading profit/(loss)	2	(653)
Other gains/(losses)	697	(1,161)
Operating profit/(loss)	699	(1,814)
Profit/(loss) before taxation	699	(1,814)
Taxation (charge)/credit	(164)	336
Total comprehensive income/(expenditure) for the year	535	(1,478)

The company has no other items of comprehensive income and so no statement of other comprehensive income has been presented.

GROUP AND COMPANY BALANCE SHEETS

at 31 December 2023

	GROUP		COMPANY	
	2023	2022	2023	2022
Note	£000	£000	£000	£000
Fixed Assets				
Intangible assets	10	56	56	84
Tangible assets	11	31,908	169	162
Investments	12	5,092	5,092	4,720
Debtors: amounts falling due after more than one year	13	1,370	1,370	1,680
		38,426	39,231	6,646
Current assets				
Inventories	14	22	11	12
Debtors: amounts falling due within one year	15	5,263	10,066	8,343
Cash and cash equivalents		4,110	3,822	6,356
		9,395	10,295	14,711
Creditors: amounts falling due within one year	16	(12,862)	(10,948)	(11,689)
Net current (liabilities)/assets		(3,467)	(3,491)	3,022
Total assets less current liabilities		34,959	35,740	9,668
Creditors: amounts falling due after more than one year	17	(26,182)	(2,916)	(3,645)
Provisions for liabilities	19	(670)	(121)	(38)
Net assets		8,107	7,572	5,985
Capital and reserves				
Investment revaluation reserve		3,462	3,462	3,090
Profit and loss account		4,645	3,139	2,895
Total equity		8,107	6,601	5,985

The Parent company has taken the exemption under Section 408 of the Companies Act 2006 from presenting its statement of comprehensive income. The profit for the financial year for the parent company was £616k (2022: £1,487k loss).

The notes on pages 86 to 100 are an integral part of these financial statements. The financial statements on pages 82 to 100 were approved and authorised for issue by the Board.



Stephen Martin
Chairman
18 April 2024



Conrad Kirkwood
President
18 April 2024

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

for the year ended 31 December 2023

	Investment revaluation reserve	Profit and loss account	Total
	£000	£000	£000
At 1 January 2022	3,689	5,361	9,050
Total comprehensive expenditure for the year	(599)	(879)	(1,478)
At 31 December 2022	3,090	4,482	7,572

	Investment revaluation reserve	Profit and loss account	Total
	£000	£000	£000
At 1 January 2023	3,090	4,482	7,572
Total comprehensive income for the year	372	163	535
At 31 December 2023	3,462	4,645	8,107

COMPANY STATEMENT OF CHANGES IN EQUITY

for the year ended 31 December 2023

	Investment revaluation reserve	Profit and loss account	Total
	£000	£000	£000
At 1 January 2022	3,689	3,783	7,472
Total comprehensive expenditure for the year	(599)	(888)	(1,487)
At 31 December 2022	3,090	2,895	5,985

	Investment revaluation reserve	Profit and loss account	Total
	£000	£000	£000
At 1 January 2023	3,090	2,895	5,985
Total comprehensive income for the year	372	244	616
At 31 December 2023	3,462	3,139	6,601

CONSOLIDATED CASH FLOW STATEMENT

for the year ended 31 December 2023

		GROUP	
	Note	2023	2022
		£000	£000
Net cash generated from operating activities	21	(1,927)	501
Cash flow from investing activities			
Finance lease payments		-	(6)
Purchase of tangible assets		(613)	(444)
(Purchase)/disposal of intangible assets		(20)	10
Net cash used in investing activities		(633)	(440)
Net (decrease)/increase in cash in the year		(2,560)	61
Cash and cash equivalents at the beginning of the year		6,670	6,609
Cash and cash equivalents at the end of the year		4,110	6,670

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2023

1. GENERAL INFORMATION

The principal activities of the Irish Football Association Limited (“the company”) and its subsidiary IFA Stadium Development Company Limited (together the “group”) during the year was the promotion, fostering and development of the game of association football at all levels throughout Northern Ireland. The company is a private company limited by guarantee and is incorporated and domiciled in the UK. The address of its registered office during the year was the National Football Stadium at Windsor Park, Donegall Avenue, Belfast, BT12 6LW, which is also the address of the head office.

The directors have agreed with the group’s auditors that the auditor’s liability to damages for breach of duty in relation to the audit of the group’s financial statements for the year to 31 December 2023 should be limited to the greater of £5m or 5 times the auditor’s fees, and that in any event the auditor’s liability for damages should be limited to that part of any loss suffered by the group as is just and equitable having regard to the extent to which the auditor, the group and any third parties are responsible for the loss in question. The board approved this limited liability agreement, as required by the Companies Act 2006, by a resolution dated 18 April 2024.

2. STATEMENT OF COMPLIANCE

The group and individual financial statements of Irish Football Association Limited have been prepared in compliance with United Kingdom Accounting Standards, including Financial Reporting Standard 102, “The Financial Reporting Standard applicable in the United Kingdom and the

Republic of Ireland” (“FRS 102”) and the Companies Act 2006.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these consolidated and separate financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation of financial statements

The preparation of financial statements in conformity with FRS 102 may require the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the group and company accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 4. The parent company has taken advantage of the exemption in section 408 of the Companies Act 2006 from presenting its individual statement of comprehensive income.

Going Concern

The Association’s business activities, together with the factors likely to affect its future development and position, are set out in the Strategic Report on pages 4 to 21. These consolidated and separate financial statements are prepared on a going concern basis. The outlook of the rolling five-year macro financial plan and the 18-month future cash flow forecast provide sufficient evidence of financial sustainability and therefore the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for at least

12 months from the date of signing the audited financial statements. Thus, they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

Exemptions for qualifying entities under FRS 102

FRS 102 allows a qualifying entity certain disclosure exemptions, subject to certain conditions, which have been complied with, including notification of, and no objection to, the use of exemptions by the company’s members. The parent company has taken advantage of the following exemptions:

- the exemption from preparing a parent company cash flow statement, on the basis that it is a qualifying entity and the consolidated cash flow statement, included in these financial statements, includes the company’s cash flow
- the exemption in from the financial instrument disclosures, required under FRS 102 paragraphs 11.41(b), 11.41(c), 11.41(e), 11.41(f), 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b), 11.48(c), 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A, as the information is provided in the consolidated financial statement disclosures.

Basis of consolidation

The consolidated financial statements include the financial statements of the company and of its subsidiary undertaking made up to 31 December 2023. A subsidiary is an entity controlled by the group. Control is the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities. All intra-group transactions, balances, income and expenses are eliminated on consolidation.

Revenue and grant funding income recognition

Revenue is measured at the fair value of the consideration received or receivable and represents the amount receivable for goods supplied or services rendered, net of discounts and rebates allowed by the group and value added taxes.

Where the consideration receivable in cash and cash equivalents is deferred and the arrangement constitutes a financing transaction, the fair value of the consideration is measured at the present value of all future receipts using the imputed rate of interest. The group recognises revenue when (a) the significant risks and rewards of ownership have been transferred to the buyer; (b) the group retains no continuing involvement or control over the goods or has provided the related service; (c) the amount of revenue can be measured reliably; (d) it is probable that future economic benefits will flow through the entity and (e) when the specific criteria relating to each of the group’s sales channels have been met, as described below.

i) Football funding from UEFA/FIFA

Funding income relating to campaigns (including television rights and advertising income) is capitalised in deferred income and released to the statement of total comprehensive income over the term of the campaign. Additional funding income earned at qualification and provided for participating in final competitions is recognised as revenue over the duration of the related tournament.

ii) Commercial activities

Sponsorship income is recognised in the statement of total comprehensive income when the

terms of revenue recognition have been met.

iii) International matches and competitions

Income from sales of tickets to matches is recognised upon completion of a match.

iv) Coaching activities

Coaching income is recognised when courses take place.

v) Other income

Other income includes grant and other sources of funding and income received. It is recognised in the statement of total comprehensive income when the terms of revenue recognition have been met.

Employee benefits

The group provides a range of benefits to employees, including bonuses, paid holiday arrangements and defined contribution pension plans.

i) Short-term benefits

Short-term benefits, including bonuses, holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

ii) Defined contribution pension plans

The group operates a defined contribution scheme for employees. A defined contribution plan is a pension plan under which the group pays fixed contributions into a separate entity. Once the contributions have been paid, the group has no further payment obligations. The contributions are recognised as an expense when they are due. Amounts not paid are shown in accruals in the balance

sheet. The assets of the plan are held separately from the group in independently administered funds.

iii) Bonus plan

The group operates an annual bonus plan for employees. An expense is recognised in the statement of comprehensive income when the group has a legal or constructive obligation to make payments under the plan as a result of past events and a reliable estimate of the obligation can be made.

Capital Grant income

Grants relating to tangible fixed assets are accounted for in accordance with the accrual model. They are treated as deferred credits and released to the Statement of Total Comprehensive Income over the expected useful lives of the assets concerned.

Taxation

Taxation expense for the year comprises current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised directly in equity. In this case tax is also recognised directly in equity. Current or deferred taxation assets and liabilities are not discounted.

i) Current tax

Current tax is the amount of income tax payable in respect of the taxable profit for the year or prior years. Tax is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the period end. Management establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

ii) Deferred tax

Deferred tax arises from timing differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is recognised on all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are only recognised when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Intangible assets

Intangible assets acquired are capitalised at cost. Subsequent to initial recognition, intangible assets are stated at cost less accumulated amortisation and accumulated impairment. Intangible assets are amortised on a straight-line basis over their estimated useful life. The carrying value of intangible assets is reviewed for impairment if events or changes in circumstances indicate the carrying value may not be recoverable. The useful economic lives of intangible assets are as follows:

IT Software – 4 years

If there are indicators that the residual value or useful life of an intangible asset has changed since the most recent annual reporting period, previous estimates shall be reviewed and, if current expectations differ the residual value, amortisation method or useful life shall be amended.

Changes in the expected useful life or the expected pattern of consumption of benefit shall be accounted for as a change in accounting estimate.

Tangible assets

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment losses.

Cost includes the original purchase price, costs directly attributable to bringing the asset to its working condition for its intended use.

Depreciation and residual values

Depreciation on assets is calculated, using the straight-line method, to allocate the cost to their residual values over their estimated economic lives, as follows:

Fixtures and fittings	20–25%
Long leasehold property (Structure)	2–5%
Long leasehold property (Fixtures and fittings)	5%
Motor vehicles	25%
ICT equipment	25%

The long leasehold property includes the National Football Stadium and the North Stand. The assets' residual values and useful lives are reviewed, and adjusted, if appropriate at the end of each reporting period. The effect of any change is accounted for prospectively.

Subsequent additions and major components

Subsequent costs, including major inspections, are included in the assets carrying amount or recognised as a separate asset, as appropriate, only when it is probable that economic benefits associated with the item will flow to the group and the cost can be measured reliably.

The carrying amount of any replaced component is derecognised. Major components are treated as a separate asset where they have a significantly different pattern of consumption of economic benefits and are depreciated separately over its useful life.

Repairs, maintenance and minor inspection costs are expensed as incurred.

Assets in the course of construction

Assets in the course of construction are stated at cost. These assets are not depreciated until available for use.

Derecognition

Tangible assets are derecognised on disposal or when no future economic benefits are expected. On disposal, the difference between the net disposal proceeds and the carrying amount is recognised in the Statement of Comprehensive Income.

Leased assets

At inception the group assesses agreements that transfer the right to use assets. The assessment considers whether the arrangement is, or contains, a lease based on the substance of the arrangement.

Finance leased assets

Leases of assets that transfer substantially all the risks and rewards incidental to ownership are classified as finance leases.

Assets are depreciated over the shorter of the lease term and the estimated useful life of the asset. Assets are assessed for impairment at each reporting date.

Operating leased assets

Leases that do not transfer all the risks and rewards of ownership are classified as operating leases. Payments under operating leases are charged to the Statement of Comprehensive Income on a straightline basis over the period of the lease.

Investments

Investment in a subsidiary company is held at cost less accumulated impairment losses. Listed investments are measured at their fair value based on quoted market prices. The investments are administered by Davy Private Clients UK, advisors to the Irish FA.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less.

Inventory

Inventories are stated at the lower of cost and estimated selling price less costs to sell. Inventories are recognised as an expense in the period in which the related revenue is recognised.

At the balance sheet date inventories are assessed for impairment. If an item of inventory is impaired, the identified inventory is reduced to its selling price less costs to sell and an impairment charge is recognised in the statement of comprehensive income. Where a reversal of the impairment is required, the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the statement of comprehensive income.

Impairment of fixed assets

At each balance sheet date, fixed assets held at historical cost are assessed to determine whether there are any indicators of impairment. If indicators exist, the recoverable amount of the asset is compared to its carrying amount. There were no indicators of impairment identified at the balance sheet date and therefore no formal impairment assessment was required.

Provisions and Contingencies

i) Provisions

Provisions are recognised when: the group has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligations can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle

the obligation using a pre-tax rate that reflects current market assessments of the time, value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

ii) Contingencies

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the group's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Financial instruments

The group has chosen to adopt Sections 11 and 12 of FRS 102 in respect of financial instruments.

i) Financial assets

Basic financial assets, including trade and other receivables and cash and bank balances are initially recognised at transaction price, 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. Such assets are subsequently carried at amortised cost using the effective interest method.

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal

is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party or, (c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions. Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

ii) Financial liabilities

Basic financial liabilities, including trade and other payables, 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. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts 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 payables are recognised initially at

transaction price and subsequently measured at amortised cost using the effective interest method. Derivatives, including forward exchange contracts, are not basic financial instruments.

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in profit or loss as other gains and losses as appropriate, unless they are included in a hedging arrangement.

Foreign currency

i) Functional and presentation currency

The parent company and subsidiary's functional and presentation currency is pound sterling.

ii) Transactions and balances

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 comprehensive income.

Foreign exchange gains and losses are presented in the statement of comprehensive income within "Other gains".

The group enters into forward foreign currency contracts to mitigate the exchange risk for certain foreign currency receivables. At 31 December 2023,

the outstanding contracts mature within 12 months (2022: 36 months) of the year end. The forward currency contracts are measured at fair value, which is determined using valuation techniques that utilise observable inputs. The key assumptions used in valuing the derivatives are the forward exchange rates for GBP:EUR and GBP:USD.

Related party transactions

The group discloses transactions with related parties which are not wholly owned within the same group. Where appropriate, transactions of a similar nature are aggregated unless, in the opinion of the directors, separate disclosure is necessary to understand the effect of the transactions on the group financial statements.

4. CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATION UNCERTAINTY

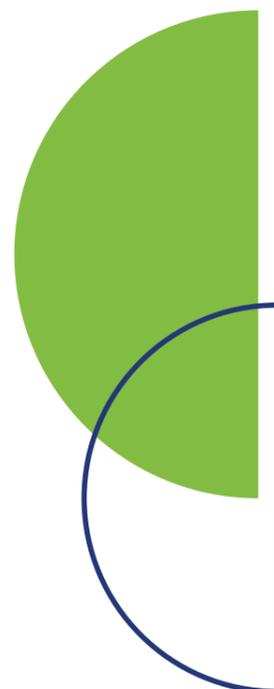
Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical judgements in applying the group's accounting policies

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

Key accounting estimates and assumptions

There are no critical accounting estimates or assumptions.



5. TOTAL REVENUE AND OTHER INCOME

The whole of the revenue is attributable to the principal activity of the group and relates entirely to activities in the UK.

	GROUP	
	2023	2022
	£000	£000
Football funding	6,271	5,716
Broadcasting rights	6,735	6,157
Matches & competitions	2,969	1,968
Commercial activities	2,483	2,495
Other income	565	747
Total	19,023	17,083

Commercial activities includes sponsorship income of £1,665k (2022: £1,811k). Other income includes grant funding of £535k (2022: £618k).

6. OTHER GAINS/(LOSSES)

	GROUP	
	2023	2022
	£000	£000
Fair value gain/(loss) on listed investments (note 12)	372	(599)
Foreign exchange gains/(losses)	325	(562)
Total	697	(1,161)

7. OPERATING PROFIT/(LOSS)

The operating profit/(loss) is stated after charging/(crediting):

	GROUP	
	2023	2022
	£000	£000
Amortisation of intangible assets	48	75
Depreciation of tangible fixed assets	1,405	1,382
Operating lease charge	244	233
Release of deferred credit	(1,044)	(1,032)
Foreign exchange (gains)/losses	(325)	562
Fees payable to the company's auditors for the audit of the parent company and the group's consolidated financial statements	51	39
Fees payable to the company's auditors and their associates for other services:		
Audit of the company's subsidiaries	11	9
Tax compliance services	3	3
Tax advisory services	10	8

8. EMPLOYEES AND DIRECTORS

	GROUP	
	2023	2022
	£000	£000
Wages and salaries	4,002	3,545
Social security costs	451	402
Other pension costs	230	239
Total staff costs	4,683	4,186

EMPLOYEES

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

	GROUP	
	2023	2022
	No.	No.
Administrative	34	32
Match and development	55	51
Total	89	83

DIRECTORS

During the year, no director received any emoluments (2022: £Nil).

KEY MANAGEMENT COMPENSATION

Key management includes the directors and members of senior management. The compensation paid or payable to key management for employee services is shown below:

	GROUP	
	2023	2022
	£000	£000
Salaries and other short-term benefits	617	559
Other pension costs	29	33
Total	646	592

During 2022 a number of these positions were unfilled for part of the year.

9. TAXATION CHARGE/(CREDIT)

a) Tax charge/(credit) included in profit or loss

	GROUP	
	2023	2022
	£000	£000
Current tax:		
UK corporation tax on profit/(loss) for the year	-	-
Total current tax	-	-
Deferred tax:		
Origination and reversal of timing differences (note 19)	185	(220)
Adjustment in respect of prior periods (note 19)	(32)	(47)
Effect of changes in tax rates (note 19)	11	(69)
Total deferred tax (note 19)	164	(336)
Tax charge/(credit) on ordinary activities	164	(336)

b) Reconciliation of tax charge/(credit)

The tax assessed for the year differs from (2022:differs from) the standard rate of corporation tax of 23.52% (2022: 19%). The differences are explained below:

	GROUP	
	2023	2022
	£000	£000
Profit/(Loss) before taxation	699	(1,814)
Profit/(Loss) before taxation multiplied by the standard rate of corporation tax in the UK of 23.52% (2022: 19%)	164	(345)
Effects of:		
Expenses not deductible	276	300
Income not taxable	(321)	(196)
Capital gains	-	252
Gains/Rollover relief	65	
Adjustment in respect of prior periods	(32)	(47)
Tax Rate changes	12	
Other changes due to rates and reliefs	-	(300)
Total tax on profit/(loss)	164	(336)

c) Tax rate changes

In the Spring Budget 2021, the UK Government announced that from 1 April 2023 the corporation tax rate would increase to 25% (rather than remaining at 19%, as previously enacted). This new law was substantively enacted on 24 May 2021. For the financial year ended 31 December 2023, the current weighted averaged tax rate was 23.52%.

Deferred taxes at the balance sheet date have been measured using these enacted tax rates and reflected in these financial statements.



10. INTANGIBLE ASSETS GROUP AND COMPANY

	IT Software
	£000
Cost:	
At 1 January 2023	411
Additions	20
At 31 December 2023	431
Accumulated amortisation:	
At 1 January 2023	327
Charge for the year	48
At 31 December 2023	375
Net book value:	
At 31 December 2023	56
At 31 December 2022	84

11. TANGIBLE ASSETS GROUP

	National Football Stadium	North Stand	IT Equipment	Fixtures and Fittings	Motor Vehicles	Total
	£000	£000	£000	£000	£000	£000
Cost:						
At 1 January 2023	37,369	1,997	394	2,348	61	42,169
Additions	-	-	56	557	-	613
Disposals	(128)	-	-	-	-	(128)
At 31 December 2023	37,241	1,997	450	2,905	61	42,654
Accumulated depreciation:						
At 1 January 2023	6,361	1,382	259	1,359	61	9,422
Charge for the year	1,014	33	49	309	-	1,405
Disposals	(81)	-	-	-	-	(81)
At 31 December 2023	7,294	1,415	308	1,668	61	10,746
Net book value:						
At 31 December 2023	29,947	582	142	1,237	-	31,908
At 31 December 2022	31,008	615	135	989	-	32,747

COMPANY

	IT Equipment	Fixtures and Fittings	Motor Vehicles	Total
	£000	£000	£000	£000
Cost or valuation:				
At 1 January 2023	394	817	61	1,272
Additions	56	6	-	62
At 31 December 2023	450	823	61	1,334
Accumulated depreciation:				
At 1 January 2023	259	790	61	1,110
Charge for the year	48	7	-	55
At 31 December 2023	307	797	61	1,165
Net book value:				
At 31 December 2023	143	26	-	169
At 31 December 2022	135	27	-	162

12. INVESTMENTS

GROUP

	Listed investments
	£000
Valuation and net book value:	
At 1 January 2022	5,319
Movement in fair value	(599)
At 31 December 2022	4,720

Valuation and net book value:

At 1 January 2023	4,720
Movement in fair value	372
At 31 December 2023	5,092

COMPANY

	Investments in subsidiary companies	Listed investments	Total
	£000	£000	£000
Cost or valuation and net book value			
At 1 January 2022	-	5,319	5,319
Movement in fair value	-	(599)	(599)
At 31 December 2022	-	4,720	4,720

Cost or valuation and net book value:

At 1 January 2023	-	4,720	4,720
Movement in fair value	-	372	372
At 31 December 2023	-	5,092	5,092

Subsidiary undertakings

The following were subsidiary undertakings of the company:

Name	Class of shares	Holding
IFA Stadium Development Company Limited	Ordinary shares	100%

The IFA Stadium Development Company Limited's principal activity in the year was the continued development and operation of the National Football Stadium at Windsor Park. Its registered office address is the National Football Stadium at Windsor Park, Donegall Avenue, Belfast, BT12 6LW.

13. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	GROUP		COMPANY	
	2023	2022	2023	2022
	£000	£000	£000	£000
NIFL loan	1,370	1,680	1,370	1,680
Total	1,370	1,680	1,370	1,680

NIFL loan is unsecured, interest-free and due for repayment in full by 2029.

14. INVENTORIES

	GROUP		COMPANY	
	2023	2022	2023	2022
	£000	£000	£000	£000
Finished goods	22	24	11	12

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP		COMPANY	
	2023	2022	2023	2022
	£000	£000	£000	£000
Trade debtors	545	672	332	567
Other debtors	262	380	3	6
Amounts owed by group undertakings	-	-	5,412	5,390
NIFL loan	310	300	310	300
Other taxation and social security	192	131	191	91
Prepayments	959	422	826	310
Accrued income	2,995	1,696	2,992	1,679
Total	5,263	3,601	10,066	8,343

Trade debtors are stated after provisions for impairment of £8k (2022: £4k).

Other debtors includes £254k (2022: £374k) capital grant receivable from Department for Communities. Amounts owed by group undertakings are unsecured, interest-free and are repayable on demand.

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP		COMPANY	
	2023	2022	2023	2022
	£000	£000	£000	£000
Trade creditors	1,619	982	1,305	610
Amounts owed to related parties	1,359	2,049	1,359	2,049
Other taxation and social security	139	110	135	108
Accruals	2,502	2,202	2,013	1,503
Deferred income	5,700	6,627	5,607	6,576
Forward currency contracts (note 20)	-	269	-	269
Deferred credit reserve (note 18)	1,033	1,007	19	34
FIFA loan	510	540	510	540
Total	12,862	13,786	10,948	11,689

FIFA Loan is unsecured, interest-free and due for repayment in full by 2030.

Amounts owed to group undertakings are unsecured, interest-free and are repayable on demand.

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	GROUP		COMPANY	
	2023	2022	2023	2022
	£000	£000	£000	£000
Deferred credit reserve (note 18)	23,279	24,049	13	32
FIFA loan	2,903	3,613	2,903	3,613
Total	26,182	27,662	2,916	3,645

FIFA Loan is unsecured, interest-free and due for repayment in full by 2030.

18. DEFERRED CREDIT RESERVE

	GROUP		COMPANY	
	2023	2022	2023	2022
	£000	£000	£000	£000
Deferred credit reserve – opening	25,056	26,088	66	126
Additions for the year	300	-	-	-
Release for the year	(1,044)	(1,032)	(34)	(60)
Deferred credit reserve – closing	24,312	25,056	32	66
Falling due within one year	1,033	1,007	19	34
Falling due after more than one year	23,279	24,049	13	32

19. PROVISIONS FOR LIABILITIES

	GROUP		COMPANY	
	2023	2022	2023	2022
	£000	£000	£000	£000
Deferred tax provision – opening	506	842	38	364
Adjustment in respect of prior years	(32)	(47)	(19)	-
(Credit)/charge for the financial year	196	(289)	102	(326)
Deferred tax provision – closing	670	506	121	38

The year end liability is made up of:

	2023	2022	2023	2022
	£000	£000	£000	£000
Timing differences on fixed assets	813	668	116	63
Other timing differences	5	10	5	10
Losses	(148)	(172)	-	(35)
Total	670	506	121	38

20. FINANCIAL INSTRUMENTS

	GROUP	
	2023	2022
	£000	£000
Financial assets at fair value through profit or loss		
Listed investments (note 12)	5,092	4,720
Total	5,092	4,720

Financial assets that are debt instruments measured at amortised cost

	2023	2022
	£000	£000
NIFL loan (notes 13 and 15)	1,680	1,980
Trade debtors (note 15)	545	672
Other debtors (note 15)	262	380
Accrued income (note 15)	2,995	1,696
Total	5,482	4,728

Financial liabilities measured at amortised cost

	2023	2022
	£000	£000
Trade creditors (note 16)	1,619	982
Accruals (note 16)	2,502	2,202
Forward currency contracts (note 16)	-	269
Amounts owed to related parties (note 16)	1,359	2,049
Total	5,480	5,502

21. NET CASH FROM OPERATING ACTIVITIES

	GROUP	
	2023	2022
	£000	£000
Profit/(loss) after tax	535	(1,478)
Tax charge/(credit)	164	(336)
Operating profit/(loss)	699	(1,814)
Depreciation of tangible fixed assets	1,405	1,382
Amortisation of intangible assets	48	75
Loss on disposal of tangible asset	47	-
Movement in deferred income	(927)	2,049
Fair value movement on investments	(372)	599
Movement in debtors	(1,352)	282
Movement in creditors	(1,477)	(2,061)
Movement in inventory	2	(11)
Net cash from operating activities	(1,927)	501

22. FINANCIAL COMMITMENTS

At 31 December 2023, the group had total commitments under non-cancellable operating leases, relating to the National Football Stadium, expiring as follows:

	GROUP	
	2023	2022
	£000	£000
Long leasehold land		
Payments due in less than one year	244	244
Payments due in two to five years	976	976
Payments due in more than five years	8,864	9,108

23. RELATED PARTY TRANSACTIONS

The following transactions were identified requiring disclosure:

- Transactions with the Irish FA Foundation Limited of £862k (2022: £1,035k).

Amounts payable at the year end of £1,359k (2022: £2,025k) due to the Irish FA Foundation Limited.

24. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

ADDITIONAL FINANCIAL INFORMATION

The following pages do not form part of the statutory financial statements, which are the subject of the independent auditors' report.

INCOME AND EXPENDITURE (UNAUDITED)

	2023	2022
	£000	£000
Total revenue and other income	£000	£000
Football funding	6,271	5,716
Broadcasting rights	6,735	6,157
Matches & competitions	2,969	1,968
Commercial activities	2,483	2,495
Other income	565	747
Total	19,023	17,083

	2023	2022
	£000	£000
Cost of sales	£000	£000
Staff costs	3,118	2,689
Coaching, facilities & equipment	2,391	2,127
Travel & accommodation	4,003	3,371
Grants paid out	2,927	3,024
Other miscellaneous	3,107	2,582
Total	15,546	13,793

	2023	2022
	£000	£000
Net administrative expenses	£000	£000
Staff costs	1,565	1,497
ICT, printing & advertising	99	532
Property costs	640	178
Other administration	749	1,311
Amortisation and depreciation charge	1,453	1,457
Release of deferred credit	(1,031)	(1,032)
Total	3,475	3,943

Directors

Stephen Martin OBE QPM
Conrad Kirkwood
Neil Jardine
Colin McKendry
Helen Kirkpatrick MBE
Norman McKeown
Michael Wilson
Cheryl Lamont CBE DL
Mervyn Martin
Simon McCoy
Sam Dennison
Michael Mezza

Company Secretary

Rebekah Shearer

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IRISH FOOTBALL ASSOCIATION LIMITED
(A Company Limited by Guarantee)