

BALLYMARLOW & DISTRICT COMMUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

COMPANY NUMBER: NI607213

CHARITY NUMBER: NIC101644



BALLYMARLOW & DISTRICT COMMUNITY GROUP

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BALLYMARLOW & DISTRICT COMMUNITY GROUP

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name

Ballymarlow & District Community Group

Company Registration Number

NI607213

Charity Registration Number

NIC101644

Trustees

Thomas Anderson

Wilma Anderson

Robert Andrews

Reuben Glover

Secretary

Wilma Anderson

Principal Office Address

46 Moorfields Road

Ballymarlagh

Ballymena

BT42 3BT

Independent Examiner

D T Carson & Co

51-53 Thomas Street

Ballymena

Co Antrim

BT43 6AZ

BALLYMARLOW & DISTRICT COMMUNITY GROUP

TRUSTEES' REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2017.

Background

Ballymarlow & District Community Group is a company limited by guarantee, incorporated on 21 April 2011 and registered with the Charities Commission for Northern Ireland in June 2015.

Ballymarlow & District Community Group is a community based support group seeking to promote the benefit of the inhabitants in the Ballymarlow & District area. The group provides resources, facilities and support to the community and voluntary groups and organisations, promotes culture and arts, relieves those in need, provides facilities in interest of social welfare and promotes good community relations.

Trustees

The trustees during the year were as follows :

Thomas Anderson
Wilma Anderson
Robert Andrews
Reuben Glover

Financial Review

The main achievement of Ballymarlow & District Community Group during the year was the ability to secure funding from various sources to enable the group to hold different events and workshops which promote their objectives and which also have due regard to the public benefit guidance as required by the Charity Commission.

Net income for the year amounted to £632.

Plans for the Future

Ballymarlow & District Community Group plan to continue the activities as outlined above in the forthcoming year.

Risk Management

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

TRUSTEES' REPORT - Continued

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Ballymarlow & District Community Group for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The annual report was approved by the trustees of the charity on 18 August 2017 and signed on its behalf by:



Reuben Glover

Director

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BALLYMARLOW & DISTRICT COMMUNITY GROUP

I report on the accounts of the charity for the year ended 31 March 2017 which are set out on pages 5 to 13.

Respective Responsibilities of Trustees and Examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BALLYMARLOW & DISTRICT COMMUNITY GROUP - continued

Independent Examiner's Statement

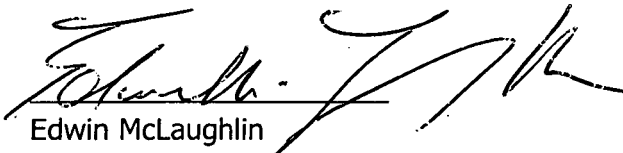
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006;
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and
- which are consistent with the methods and principles of the Statement of Recommended Practice

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Edwin McLaughlin
D T Carson & Company
Chartered Accountants
51-53 Thomas Street
Ballymena
Co Antrim
BT43 6AZ

Date: 18th August 2017

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES) FOR THE YEAR ENDED 31 MARCH 2017

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
<u>Incoming Resources</u>	2				
Grants received		0	16,248	16,248	6,776
Donations		2,990	0	2,990	0
Income from activities for generating funds		<u>1,952</u>	<u>0</u>	<u>1,952</u>	<u>1,922</u>
Total Incoming Resources		<u>4,942</u>	<u>16,248</u>	<u>21,190</u>	<u>8,698</u>
<u>Resources Expended</u>	3				
Charitable activities		363	13,134	13,497	3,974
Support costs		3,047	3,114	6,161	5,664
Management and administration		<u>900</u>	<u>0</u>	<u>900</u>	<u>0</u>
Total Resources Expended		<u>4,310</u>	<u>16,248</u>	<u>20,558</u>	<u>9,638</u>
Net Movement in Funds		632	0	632	(940)
<u>Reconciliation of funds</u>					
Total funds brought forward		<u>(10,851)</u>	<u>0</u>	<u>(10,851)</u>	<u>(9,911)</u>
Total funds carried forward	8	<u><u>(10,219)</u></u>	<u><u>0</u></u>	<u><u>(10,219)</u></u>	<u><u>(10,851)</u></u>

All of the charity's activities derive from continuing operations during the above two periods

BALLYMARLOW & DISTRICT COMMUNITY GROUP

BALANCE SHEET AS AT 31 MARCH 2017

	Note	2 0 1 7		2 0 1 6	
		£	£	£	£
Fixed Assets					
Tangible assets	5		83,119		86,444
Current Assets					
Debtors	6	3,950		425	
Cash at bank and in hand		<u>3,968</u>		<u>3,097</u>	
		7,918		3,522	
Creditors Amounts Falling					
Due Within One Year	7	<u>(101,256)</u>		<u>(100,817)</u>	
Net Current Assets			<u>(93,338)</u>		<u>(97,295)</u>
Net Assets			<u>(10,219)</u>		<u>(10,851)</u>
Represented by:					
Unrestricted funds	8	(10,219)		(10,851)	
Restricted funds	8	<u>0</u>		<u>0</u>	
			<u>(10,219)</u>		<u>(10,851)</u>

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 18 August 2017 and signed on their behalf by :



Robert Andrews
Director

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

1. Accounting Policies

Statement of compliance

Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Ballymarlow & District Community Group meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the company.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Incoming resources

- Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.
- Donations comprise amounts receivable during the year.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the company to the expenditure. All expenditure is accounted for on an accruals basis.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities.
- Support costs represents overhead costs attributable to the furtherance of the objects of the charity.
- Management and administration includes all other expenditure not directly allocated above.

Depreciation

Depreciation is provided at the following rates in order to write off each asset over its useful life.

Leasehold property	Over the term of the lease
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Going concern

The directors note that the balance sheet shows a net liability position at the reporting date and undertake to increase its fundraising and other activities to bring the company back into a net asset position.

Accordingly the directors continue to adopt the going concern basis of accounting.

Transition to FRS 102

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was required. No restatements are required as a result of the transition to FRS 102

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

2 Incoming Resources

	Unrestricted	Restricted	Total 2017	Total 2016
	£	£	£	£
Grants received				
For Hall Extension	0	3,114	3,114	3,114
Mid & East Antrim Council	0	2,958	2,958	237
Awards for All	0	8,390	8,390	0
DAERA Rural Micro Grant	0	1,186	1,186	0
DfC Volunteering Small Grant		600	600	0
Keep Northern Ireland Beautiful	0	0	0	1,425
Building the Community				
Pharmacy Partnership	0	0	0	2,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,000</u>
	<u>0</u>	<u>16,248</u>	<u>16,248</u>	<u>6,776</u>
Donations				
Donations	<u>2,990</u>	<u>0</u>	<u>2,990</u>	<u>0</u>
Income from activities for Generating Funds				
Hire of hall	596	0	596	202
Fundraising events etc	<u>1,356</u>	<u>0</u>	<u>1,356</u>	<u>1,720</u>
	<u>1,952</u>	<u>0</u>	<u>1,952</u>	<u>1,922</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

3 Resources Expended

	Unrestricted	Restricted	Total 2017	Total 2016
	£	£	£	£
Charitable activities				
Project costs	<u>363</u>	<u>13,134</u>	<u>13,497</u>	<u>3,974</u>
	<u>363</u>	<u>13,134</u>	<u>13,497</u>	<u>3,974</u>
Support costs				
Heat and light	338	0	338	0
Repairs and maintenance	500	0	500	0
Sundry expenses	0	0	0	119
Bank charges	84	0	84	60
Loan interest	1,914	0	1,914	2,160
Amortisation of leasehold property	<u>211</u>	<u>3,114</u>	<u>3,325</u>	<u>3,325</u>
	<u>3,047</u>	<u>3,114</u>	<u>6,161</u>	<u>5,664</u>
Management and administration				
Accountancy	<u>900</u>	<u>0</u>	<u>900</u>	<u>0</u>
	<u>900</u>	<u>0</u>	<u>900</u>	<u>0</u>

4 Net Incoming Resources For The Year

	2017 £	2016 £
This is stated after charging:		
Amortisation of leasehold property	<u>3,325</u>	<u>3,325</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

5 Tangible Fixed Assets**Leasehold
Property
£****Cost**

At 1 April 2016 99,743

Additions 0At 31 March 2017 99,743**Depreciation**

At 1 April 2016 13,299

Charge for the year 3,325At 31 March 2017 16,624**Net Book Value**At 31 March 2017 83,119At 31 March 2016 86,444**6 Debtors****2017****£****2016****£**

Sundry Debtors: Grant income 2,900 425

Other 1,050 03,950 425**7 Creditors: Amounts Falling due Within One Year****2017****£****2016****£**

Sundry creditors & accruals 7,138 3,400

Loans 13,277 16,462

Deferred income 80,841 80,955101,256 100,817

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017**7 Creditors: Amounts Falling due Within One Year (Cont'd)**Deferred Income

The deferred income included within 'Creditors: Amounts Falling Due Within One Year' arises due to income being received in the year which relates to a future accounting period. The income will be released to the statement of financial activities in the period which it relates.

	Balance at 1 April 2016 £	Received £	Utilised £	Balance at 31 March 2017 £
<u>Grants</u>				
For Hall Extension	80,955	0	3,114	77,841
Mid & East Antrim Council	0	2,958	2,958	0
Awards for All	0	8,390	8,390	0
DAERA Rural Micro Grant		1,186	1,186	0
DfC Volunteering Small Grant		600	600	0
Halifax Foundation for Northern Ireland	0	3,000	0	3,000
Total	80,955	16,134	16,248	80,841

8 Movement In Funds

	At 1 April 2016 £	Incoming Resources £	Outgoing Resources £	At 31 March 2017 £
Unrestricted Funds				
Unrestricted Income Funds	(10,851)	4,942	(4,310)	(10,219)
Restricted Funds				
Hall Fund	0	3,114	(3,114)	0
Mid & East Antrim Council	0	2,958	(2,958)	0
Awards for All	0	8,390	(8,390)	0
DAERA Rural Micro Grant	0	1,186	(1,186)	0
DfC Volunteering Grant	0	600	(600)	0
Total restricted funds	0	16,248	(16,248)	0
Total funds	(10,851)	21,190	(20,558)	(10,219)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

9 Taxation

The company is a registered charity and is, therefore, exempt from taxation

10 Charity Status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.