

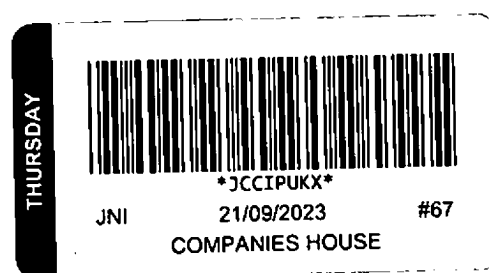


Patton Rainey & Associates

Chartered Accountants and Registered Auditors

REGISTERED COMPANY NUMBER: NI618053 (Northern Ireland)
REGISTERED CHARITY NUMBER: 102994

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
BALLINAMALLARD FISHER PARK



Patton Rainey and Associates
Chartered Accountants
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

BALLINAMALLARD FISHER PARK

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 DECEMBER 2022

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 12

REPORT OF THE TRUSTEES
for the Year Ended 31 DECEMBER 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of the Financial Reporting Standard for Smaller Entities (effective January 2015), the Companies Act 2006 and the requirements of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS102).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives are to promote the benefit of the inhabitants of County Fermanagh and its environs without distinction of gender, sexual orientation, age, race, ethnicity or political, religious or other opinion by:

- (a) promoting amateur sport and community participation in healthy recreation by providing facilities and amenities for the playing of sport, recreation or other leisure time occupation;
- (b) advancing health and well-being and relieving those in need by reason of youth, age, ill-health, infirmity or disablement, social and economic circumstances or community relations; social cohesion, racial harmony and equality and diversity.

The most significant work of the charity was acquiring a site and funds to build and equip a purpose built all weather pitch, Fisher Park 3G. Funding was originally secured from the Northern Ireland Rural Development Programme.

Public benefit

The direct benefits that flow from the purposes of promoting amateur sport and community participation in healthy recreation by providing facilities and amenities for the playing of sport, recreation or other leisure time occupations by work in securing funding for a 3G pitch to allow for sporting activities to take place all year round. The benefits are evidenced through the pitch being completed by early 2014 and is now used extensively. The direct benefits which fall from advancing health and well-being and relieving those in need by reason of youth, age, ill-health, infirmity or disablement, social and economic circumstances or other disadvantage, and promoting inclusively, good community relations, social cohesion, racial harmony and equality and diversity, include time for local clubs and schools to use the pitch, providing a place for active participation in sport for local children and youth

The benefits are evidenced by the club running a well attended well-being, good community relations and social cohesion courses. It is also evidenced by records of individuals that use the facilities of Fisher Park.

The beneficiaries are the people of County Fermanagh and its environs. The only private benefit flowing from this purpose is that the trustees and members can avail of the facilities and this is incidental and necessary so that benefits can be provided to all the community.

The trustees seek to ensure that the public benefit requirement is considered and Ballinamallard Fisher Park facilitates the promotion of amateur sport and community participation and having due regard to the Charity Commission guidance on public benefit.

FINANCIAL REVIEW

Financial position

The results for the year ended 31 December 2022 are set out on pages 5 and 6 of the financial statements.

The total income for the year ended 31 December 2022 amounted to £23,454 (2021: £32,005). The total expenditure for the year amounted to £22,285 (2021: £27,349) and the total net income/(expenditure) for the year ended 31 December 2022 was £1,169 (2021: (£4,656)).

The company's cash at bank increased from £50,428 at 31 December 2021 to £55,315 at 31 December 2022. The trustees believe this reserve to be sufficient to cover future expenditure for approximately one year. The trustees will continue to review the reserves policy.

REPORT OF THE TRUSTEES
for the Year Ended 31 DECEMBER 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The company was incorporated on 24 April 2013 and registered with the Charity Commission for Northern Ireland on 12 June 2015.

The trustees and directors of the charitable company in accordance with the charitable company's governing documents can be appointed by the members of the charitable company.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI618053 (Northern Ireland)

Registered Charity number

102994

Registered office

Ballinamallard UFC
Ferney Park
Ballinamallard
Enniskillen
Co. Fermanagh
BT94 2HH

Trustees

J E Poots
T B Elliott
M Emerson
N Dykes
K Fisher
E Fisher
Rev B J Harper
R J McBride
W M Smyth

Company Secretary

R J McBride

Independent Examiner

Patton Rainey and Associates
Chartered Accountants
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

Bankers

First Trust Bank
2 & 4 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Ballinamallard Fisher Park for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

REPORT OF THE TRUSTEES
for the Year Ended 31 DECEMBER 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

Approved by order of the board of trustees on 19 April 2023 and signed on its behalf by:



T B Elliott - Trustee



Patton Rainey & Associates

Chartered Accountants and Registered Auditors

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BALLINAMALLARD FISHER PARK**

I report on the accounts of the company for the year ended 31 December 2022, which are set out on pages five to twelve.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

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
- 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
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Thomas Samuel Patton FCA

Patton Rainey and Associates
Chartered Accountants
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

19 April 2023

BALLINAMALLARD FISHER PARK**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 31 DECEMBER 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		13,531	2,773	16,304	24,472
Charitable activities					
Charitable activities		7,150	-	7,150	7,533
Total		<u>20,681</u>	<u>2,773</u>	<u>23,454</u>	<u>32,005</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		19,512	2,773	22,285	27,349
NET INCOME		1,169	-	1,169	4,656
RECONCILIATION OF FUNDS					
Total funds brought forward		104,029	-	104,029	99,373
TOTAL FUNDS CARRIED FORWARD		<u>105,198</u>	<u>-</u>	<u>105,198</u>	<u>104,029</u>

The notes form part of these financial statements

BALLINAMALLARD FISHER PARK (REGISTERED NUMBER: NI618053)**BALANCE SHEET**
31 DECEMBER 2022

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	5	233,037	-	233,037	247,777
CURRENT ASSETS					
Debtors	6	2,260	-	2,260	2,260
Cash at bank and in hand		55,625	-	55,625	50,738
		<u>57,885</u>	<u>-</u>	<u>57,885</u>	<u>52,998</u>
CREDITORS					
Amounts falling due within one year	7	(4,066)	-	(4,066)	(3,696)
NET CURRENT ASSETS		<u>53,819</u>	<u>-</u>	<u>53,819</u>	<u>49,302</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		286,856	-	286,856	297,079
ACCRUALS AND DEFERRED INCOME	8	(181,658)	-	(181,658)	(193,050)
NET ASSETS		<u>105,198</u>	<u>-</u>	<u>105,198</u>	<u>104,029</u>
FUNDS	9				
Unrestricted funds				105,198	104,029
TOTAL FUNDS				<u>105,198</u>	<u>104,029</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

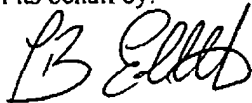
The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

BALANCE SHEET - continued
31 DECEMBER 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19 April 2023 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'T B Elliott', written over the text 'signed on its behalf by:'.

T B Elliott - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Fixed assets are stated at original cost.

Depreciation will be provided at the following annual rates in order to write off each asset over its estimated useful life from 1 January 2014:

Leasehold land and property - 4% straight line

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Grants

Grants that relate to specific capital expenditure are treated as deferred income which is then credited to the income and expenditure account over the related assets useful life. Other grants are credited to the income and expenditure account when received.

BALLINAMALLARD FISHER PARK**NOTES TO THE FINANCIAL STATEMENTS - continued**
for the Year Ended 31 DECEMBER 2022**2. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.12.22	31.12.21
	£	£
Depreciation - owned assets	<u>14,740</u>	<u>14,805</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	14,425	10,047	24,472
Charitable activities			
Charitable activities	<u>7,533</u>	-	<u>7,533</u>
Total	<u>21,958</u>	<u>10,047</u>	<u>32,005</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>17,302</u>	<u>10,047</u>	<u>27,349</u>
NET INCOME	4,656	-	4,656
RECONCILIATION OF FUNDS			
Total funds brought forward	99,373	-	99,373
TOTAL FUNDS CARRIED FORWARD	<u>104,029</u>	<u>-</u>	<u>104,029</u>

BALLINAMALLARD FISHER PARK**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2022****5. TANGIBLE FIXED ASSETS**

	Short leasehold £	Fixtures and fittings £	Totals £
COST			
At 1 January 2022 and 31 December 2022	361,984	3,759	365,743
DEPRECIATION			
At 1 January 2022	115,511	2,455	117,966
Charge for year	14,479	261	14,740
At 31 December 2022	129,990	2,716	132,706
NET BOOK VALUE			
At 31 December 2022	231,994	1,043	233,037
At 31 December 2021	246,473	1,304	247,777

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Ballinamallard United Football Club	2,260	2,260

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
VAT	3,416	3,046
Accruals and deferred income	650	650
	4,066	3,696

8. ACCRUALS AND DEFERRED INCOME

	31.12.22 £	31.12.21 £
Deferred government grants	181,658	193,050

BALLINAMALLARD FISHER PARK**NOTES TO THE FINANCIAL STATEMENTS - continued**
for the Year Ended 31 DECEMBER 2022**9. MOVEMENT IN FUNDS**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	104,029	1,169	105,198
TOTAL FUNDS	<u>104,029</u>	<u>1,169</u>	<u>105,198</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,681	(19,512)	1,169
Restricted funds			
Restricted grants	2,773	(2,773)	-
TOTAL FUNDS	<u>23,454</u>	<u>(22,285)</u>	<u>1,169</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	99,373	4,656	104,029
TOTAL FUNDS	<u>99,373</u>	<u>4,656</u>	<u>104,029</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	21,958	(17,302)	4,656
Restricted funds			
Restricted grants	10,047	(10,047)	-
TOTAL FUNDS	<u>32,005</u>	<u>(27,349)</u>	<u>4,656</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2022**9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	99,373	5,825	105,198
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>99,373</u>	<u>5,825</u>	<u>105,198</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	42,639	(36,814)	5,825
Restricted funds			
Restricted grants	12,820	(12,820)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>55,459</u>	<u>(49,634)</u>	<u>5,825</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.