

Radio Cracker, Ballymena

Northern Ireland · Charity number 100657

Details

Status Received

Registered 2015-01-13

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address C/O Dt Carson & Co
51-53 Thomas Street
Ballymena
Bt43 6az
BT43 6AZ

Phone 02825455525

Email studio@radiocracker.org.uk

Website www.radiocracker.org.uk

Activities

Purposes: The association is established to promote the christian ethos (in accordance with the "statement of faith" attached at appendix 1 to this memorandum and articles of association) which recognises that life has a physical and social as well as a spiritual dimension, and as a practical expression of Christian service, through the medium of broadcasting, and other fund raising activities, among members of Christian churches and denominations and the Ballymena community (hereinafter called the "membership area"), the proceeds of which will be distributed and paid to such charitable purposes (i) to relieve poverty and sickness which will in the interests of social welfare improve the conditions of life of children, young people and the aged who are poor sick deprived or disabled, in Ballymena and its environs of Northern Ireland, and in any part of the world, especially the Third World, (the "area of benefit"); (ii) by the provision of encouragement and practical support to charitable projects, in such a manner and in such proportions as the Trustees in their absolute discretion think fit, which are engaged in the furtherance of the above objects or any of them within the area of benefit, and ancillary thereto; (iii) to encourage and challenge young people in Ballymena and its environs of Northern Ireland to assist such charities in the Third World by undertaking voluntary work for the aforementioned charities.

What the charity does: The advancement of religion, The advancement of citizenship or community development

How the charity works: Education/training, Grant making

Who the charity helps: Overseas/developing countries

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£57,272	£45,662	£0	0

Trustees

Name	Role	Appointed
Ally Stewart		
Craig Whyte		
Iona Bailie		
Mr Ian Calderwood		
Mrs Maureen Allen		
William Law		

Radio Cracker, Ballymena

Northern Ireland - Charity number 100657

Accounts

Company registration number: NI035896

Charity registration number: NIC100657

Radio Cracker Ballymena

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 30 June 2025

Radio Cracker Ballymena

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Radio Cracker Ballymena

Reference and Administrative Details

Secretary	Mrs Iona Bailie
Charity Registration Number	NIC100657
Company Registration Number	NI035896
	The charity is incorporated in Northern Ireland.
Registered Office	c/o D T Carson & Co 51-53 Thomas Street Ballymena Co Antrim BT43 6AZ
Principal Office	c/o D T Carson & Co 51-53 Thomas Street Ballymena Co Antrim BT43 6AZ
Independent Examiner	Ryan McFaul D T Carson & Co 51 - 53 Thomas Street Ballymena Co. Antrim BT43 6AZ
Bankers	First Trust Ballymena 78 Wellington Street Ballymena Co Antrim BT43 6AF

Radio Cracker Ballymena

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 30 June 2025.

Objectives and activities

Objects and aims

The object of the charity is to promote Christian faith, particularly by radio broadcasting among members of the Christian churches and the Greater Ballymena community.

The charity aims to relieve poverty and sickness and thereby improve the life conditions of life of children, young people and the aged who are poor, sick, deprived or disabled, in the Greater Ballymena area, and in any part of the world, especially the Third World.

It also aims to promote such charitable purposes in any part of the world and in particular by encouraging young people in the Greater Ballymena area to work voluntarily, to assist charities working in the Third World.

Public benefit

The charity operates a public radio broadcast 'Radio Cracker', a Christmas shop and other public events to raise money for the charitable objectives.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The trustees retain sufficient funds each year to pay any licence and performing rights fees for the following year.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs M Allen
	Mr I Calderwood
	Mrs Iona Bailie
	Mr William Law
	Mr Alistair Stewart
	Mr Craig Whyte

Secretary:	Mrs Iona Bailie
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Structure, governance and management

Nature of governing document

The business of the Association shall be managed by the Trustees

Radio Cracker Ballymena

Trustees' Report

Recruitment and appointment of trustees

Trustees shall be appointed from members of the Association as required by ordinary resolution or by decision of the trustees.

Arrangements for setting key management personnel remuneration

No remuneration was paid to Trustees during the year.

Statement of trustees' responsibilities

The trustees (who are also the directors of Radio Cracker Ballymena for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

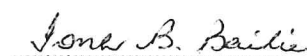
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

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

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 23 February 2026 and signed on its behalf by:



Mrs Iona Bailie
Company Secretary

Radio Cracker Ballymena

Independent Examiner's Report to the trustees of Radio Cracker Ballymena ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025.

Responsibilities and basis of report

As the charity's trustees of Radio Cracker Ballymena (and also its 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 ('the 2006 Act').

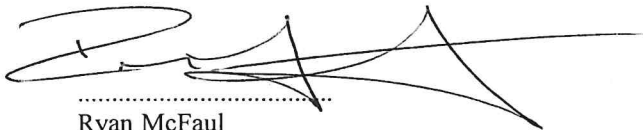
Having satisfied myself that the accounts of Radio Cracker Ballymena are not required to be audited under company law and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 65 of the Charities Act (Northern Ireland) 2008. In carrying out my examination I have followed the Directions given by the Charity Commission under section 65(9)(b) of the Charities Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Radio Cracker Ballymena as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
Ryan McFaul
D T Carson & Co
Chartered Accountants & Registered Auditors

51 - 53 Thomas Street
Ballymena
Co. Antrim
BT43 6AZ

23 February 2026

Radio Cracker Ballymena

Statement of Financial Activities for the Year Ended 30 June 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Total 2025 £
Income and Endowments from:			
Charitable activities	3	41,166	41,166
Charitable activities	4	<u>16,106</u>	<u>16,106</u>
Total Income		<u>57,272</u>	<u>57,272</u>
Expenditure on:			
Charitable activities	5	<u>(45,662)</u>	<u>(45,662)</u>
Total Expenditure		<u>(45,662)</u>	<u>(45,662)</u>
Net income		<u>11,610</u>	<u>11,610</u>
Net movement in funds		11,610	11,610
Reconciliation of funds			
Total funds brought forward		<u>10,210</u>	<u>10,210</u>
Total funds carried forward	12	<u>21,820</u>	<u>21,820</u>
	Note	Unrestricted £	Total 2024 £
Income and Endowments from:			
Charitable activities	3	26,972	26,972
Charitable activities	4	<u>28,438</u>	<u>28,438</u>
Total Income		<u>55,410</u>	<u>55,410</u>
Expenditure on:			
Charitable activities	5	<u>(51,800)</u>	<u>(51,800)</u>
Total Expenditure		<u>(51,800)</u>	<u>(51,800)</u>
Net income		<u>3,610</u>	<u>3,610</u>
Net movement in funds		3,610	3,610
Reconciliation of funds			
Total funds brought forward		<u>6,600</u>	<u>6,600</u>
Total funds carried forward	12	<u>10,210</u>	<u>10,210</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2020 is shown in note 10.

The notes on pages 7 to 12 form an integral part of these financial statements.

Radio Cracker Ballymena

(Registration number: NI035896)
Balance Sheet as at 30 June 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	3,530	2,131
Current assets			
Debtors	10	1,792	1,729
Cash at bank and in hand	11	<u>16,498</u>	<u>6,350</u>
		<u>18,290</u>	<u>8,079</u>
Net assets		<u>21,820</u>	<u>10,210</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>21,820</u>	<u>10,210</u>
Total funds	12	<u>21,820</u>	<u>10,210</u>

For the financial year ending 30 June 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on 23 February 2026 and signed on their behalf by:


.....
Mr Craig Whyte
Trustee

The notes on pages 7 to 12 form an integral part of these financial statements.

Radio Cracker Ballymena

Notes to the Financial Statements for the Year Ended 30 June 2025

1 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 £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

c/o D T Carson & Co
51-53 Thomas Street
Ballymena
Co Antrim
BT43 6AZ

The principal place of business is:

c/o D T Carson & Co
51-53 Thomas Street
Ballymena
Co Antrim
BT43 6AZ

These financial statements were authorised for issue by the trustees on 23 February 2026.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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

Basis of preparation

Radio Cracker Ballymena 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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Radio Cracker Ballymena

Notes to the Financial Statements for the Year Ended 30 June 2025

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fund structure

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

Radio Cracker Ballymena

Notes to the Financial Statements for the Year Ended 30 June 2025

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Gift aid reclaimed	4,469	4,469
Regular giving and capital donations	36,697	36,697
Total for 2025	41,166	41,166
Total for 2024	26,972	26,972

4 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Events	2,025	2,025	4,407
Sale of purchased and donated goods	14,081	14,081	22,433
Rates refund	-	-	1,598
	16,106	16,106	28,438

Radio Cracker Ballymena

Notes to the Financial Statements for the Year Ended 30 June 2025

5 Expenditure on charitable activities

	Unrestricted funds General £	Total funds £
Establishment costs	1,803	1,803
Office expenses	815	815
Charitable donations	34,178	34,178
Royalties	4,431	4,431
Sundry expenses	1,186	1,186
Bank charges	341	341
Depreciation	962	962
Repairs	166	166
Goods for resale	1,780	1,780
Total for 2025	<u>45,662</u>	<u>45,662</u>
Total for 2024	<u>51,800</u>	<u>51,800</u>

Radio Cracker Ballymena

Notes to the Financial Statements for the Year Ended 30 June 2025

	2025 £	2024 £
6 Net incoming/outgoing resources		
Net incoming resources for the year include:		Total expenditure
		£
Depreciation of fixed assets	962	726

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 July 2024	7,260	7,260
Additions	2,361	2,361
At 30 June 2025	9,621	9,621
Depreciation		
At 1 July 2024	5,129	5,129
Charge for the year	962	962
At 30 June 2025	6,091	6,091
Net book value		
At 30 June 2025	3,530	3,530
At 30 June 2024	2,131	2,131

Radio Cracker Ballymena

Notes to the Financial Statements for the Year Ended 30 June 2025

10 Debtors

	2025 £	2024 £
Prepayments	1,792	1,729

11 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	16,498	6,350

12 Funds

	Balance at 1 July 2024 £	Incoming resources £	Resources expended £	Balance at 30 June 2025 £
Unrestricted funds				
General	10,210	57,272	(45,662)	21,820
	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Balance at 30 June 2024 £
Unrestricted funds				
General	6,600	55,410	(51,800)	10,210

Radio Cracker, Ballymena

Northern Ireland - Charity number 100657

Accounts

Company registration number: NI035896

Charity registration number: NIC100657

Radio Cracker Ballymena

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 30 June 2024

Radio Cracker Ballymena

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Radio Cracker Ballymena

Reference and Administrative Details

Secretary	Mrs Iona Bailie
Charity Registration Number	NIC100657
Company Registration Number	NI035896
Registered Office	The charity is incorporated in Northern Ireland. c/o D T Carson & Co 51-53 Thomas Street Ballymena Co Antrim BT43 6AZ
Principal Office	c/o D T Carson & Co 51-53 Thomas Street Ballymena Co Antrim BT43 6AZ
Independent Examiner	Ryan McFaul D T Carson & Co 51 - 53 Thomas Street Ballymena Co. Antrim BT43 6AZ
Bankers	First Trust Ballymena 78 Wellington Street Ballymena Co Antrim BT43 6AF

Radio Cracker Ballymena

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 30 June 2024.

Objectives and activities

Objects and aims

The object of the charity is to promote Christian faith, particularly by radio broadcasting among members of the Christian churches and the Greater Ballymena community.

The charity aims to relieve poverty and sickness and thereby improve the life conditions of life of children, young people and the aged who are poor, sick, deprived or disabled, in the Greater Ballymena area, and in any part of the world, especially the Third World.

It also aims to promote such charitable purposes in any part of the world and in particular by encouraging young people in the Greater Ballymena area to work voluntarily, to assist charities working in the Third World.

Public benefit

The charity operates a public radio broadcast 'Radio Cracker', a Christmas shop and other public events to raise money for the charitable objectives.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The trustees retain sufficient funds each year to pay any licence and performing rights fees for the following year.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs M Allen
	Mr N Jordan (Resigned 23 December 2023)
	Mr I Calderwood
	Mrs Iona Bailie
	Mr William Law
	Mr Alistair Stewart (appointed 26 February 2024)
	Mr Craig Whyte (appointed 24 June 2024)
Chairman:	Mr William A McCluggage (resigned 15 May 2024)
Secretary:	Mrs Iona Bailie

Structure, governance and management

Nature of governing document

The business of the Association shall be managed by the Trustees

Radio Cracker Ballymena

Trustees' Report

Recruitment and appointment of trustees

Trustees shall be appointed from members of the Association as required by ordinary resolution or by decision of the trustees.

Arrangements for setting key management personnel remuneration

No remuneration was paid to Trustees during the year.

Statement of trustees' responsibilities

The trustees (who are also the directors of Radio Cracker Ballymena for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

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

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 26 February 2025 and signed on its behalf by:

Iona B. Bailie

Mrs Iona Bailie
Company Secretary

Radio Cracker Ballymena

Independent Examiner's Report to the trustees of Radio Cracker Ballymena ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2024.

Responsibilities and basis of report

As the charity's trustees of Radio Cracker Ballymena (and also its 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 ('the 2006 Act').

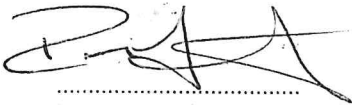
Having satisfied myself that the accounts of Radio Cracker Ballymena are not required to be audited under company law and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 65 of the Charities Act (Northern Ireland) 2008. In carrying out my examination I have followed the Directions given by the Charity Commission under section 65(9)(b) of the Charities Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Radio Cracker Ballymena as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
Ryan McFaul
D T Carson & Co
Chartered Accountants & Registered Auditors

51 - 53 Thomas Street
Ballymena
Co. Antrim
BT43 6AZ

26 February 2025

Radio Cracker Ballymena

Statement of Financial Activities for the Year Ended 30 June 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Total 2024 £
Income and Endowments from:			
Charitable activities	3	26,972	26,972
Charitable activities	4	<u>28,438</u>	<u>28,438</u>
Total Income		<u>55,410</u>	<u>55,410</u>
Expenditure on:			
Charitable activities	5	<u>(51,800)</u>	<u>(51,800)</u>
Total Expenditure		<u>(51,800)</u>	<u>(51,800)</u>
Net income		<u>3,610</u>	<u>3,610</u>
Net movement in funds		3,610	3,610
Reconciliation of funds			
Total funds brought forward		<u>6,600</u>	<u>6,600</u>
Total funds carried forward	12	<u><u>10,210</u></u>	<u><u>10,210</u></u>
		Unrestricted	Total
	Note	£	2023
		£	£
Income and Endowments from:			
Charitable activities	3	48,938	48,938
Charitable activities	4	<u>13,800</u>	<u>13,800</u>
Total Income		<u>62,738</u>	<u>62,738</u>
Expenditure on:			
Charitable activities	5	<u>(64,406)</u>	<u>(64,406)</u>
Total Expenditure		<u>(64,406)</u>	<u>(64,406)</u>
Net expenditure		<u>(1,668)</u>	<u>(1,668)</u>
Net movement in funds		(1,668)	(1,668)
Reconciliation of funds			
Total funds brought forward		<u>8,268</u>	<u>8,268</u>
Total funds carried forward	12	<u><u>6,600</u></u>	<u><u>6,600</u></u>

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

The funds breakdown for 2020 is shown in note 10.

The notes on pages 7 to 12 form an integral part of these financial statements.

Radio Cracker Ballymena

(Registration number: NI035896)
Balance Sheet as at 30 June 2024

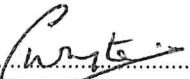
	Note	2024 £	2023 £
Fixed assets			
Tangible assets	9	2,131	532
Current assets			
Debtors	10	1,729	1,679
Cash at bank and in hand	11	<u>6,350</u>	<u>4,389</u>
		<u>8,079</u>	<u>6,068</u>
Net assets		<u>10,210</u>	<u>6,600</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>10,210</u>	<u>6,600</u>
Total funds	12	<u>10,210</u>	<u>6,600</u>

For the financial year ending 30 June 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on 26 February 2025 and signed on their behalf by:


.....
Mr Craig Whyte
Trustee

The notes on pages 7 to 12 form an integral part of these financial statements.

Radio Cracker Ballymena

Notes to the Financial Statements for the Year Ended 30 June 2024

1 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 £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

c/o D T Carson & Co
51-53 Thomas Street
Ballymena
Co Antrim
BT43 6AZ

The principal place of business is:

c/o D T Carson & Co
51-53 Thomas Street
Ballymena
Co Antrim
BT43 6AZ

These financial statements were authorised for issue by the trustees on 26 February 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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

Basis of preparation

Radio Cracker Ballymena 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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Radio Cracker Ballymena

Notes to the Financial Statements for the Year Ended 30 June 2024

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fund structure

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

Radio Cracker Ballymena

Notes to the Financial Statements for the Year Ended 30 June 2024

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Regular giving and capital donations	26,972	26,972
Total for 2024	26,972	26,972
Total for 2023	48,938	48,938

4 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Events	4,407	4,407	825
Sale of purchased and donated goods	22,433	22,433	12,975
Rates refund	1,598	1,598	-
	28,438	28,438	13,800

Radio Cracker Ballymena

Notes to the Financial Statements for the Year Ended 30 June 2024

5 Expenditure on charitable activities

	Unrestricted funds General £	Total funds £
Establishment costs	3,040	3,040
Office expenses	1,270	1,270
Charitable donations	37,820	37,820
Royalties	5,699	5,699
Sundry expenses	346	346
Bank charges	431	431
Depreciation	726	726
Repairs	1,016	1,016
Goods for resale	1,452	1,452
Total for 2024	<u>51,800</u>	<u>51,800</u>
Total for 2023	<u>64,406</u>	<u>64,406</u>

Radio Cracker Ballymena

Notes to the Financial Statements for the Year Ended 30 June 2024

	2024 £	2023 £
6 Net incoming/outgoing resources		
Net incoming/(outgoing) resources for the year include:		Total expenditure £
Depreciation of fixed assets	726	494

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 July 2023	4,935	4,935
Additions	2,325	2,325
At 30 June 2024	7,260	7,260
Depreciation		
At 1 July 2023	4,403	4,403
Charge for the year	726	726
At 30 June 2024	5,129	5,129
Net book value		
At 30 June 2024	2,131	2,131
At 30 June 2023	532	532

Radio Cracker Ballymena

Notes to the Financial Statements for the Year Ended 30 June 2024

10 Debtors

	2024 £	2023 £
Prepayments	1,729	1,679

11 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	6,350	4,389

12 Funds

	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Balance at 30 June 2024 £
Unrestricted funds				
General	6,600	55,410	(51,800)	10,210

	Balance at 1 July 2022 £	Incoming resources £	Resources expended £	Balance at 30 June 2023 £
Unrestricted funds				
General	8,268	62,738	(64,406)	6,600

Radio Cracker, Ballymena

Northern Ireland - Charity number 100657

Annual report

Radio Cracker Ballymena

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 30 June 2024.

Objectives and activities

Objects and aims

The object of the charity is to promote Christian faith, particularly by radio broadcasting among members of the Christian churches and the Greater Ballymena community.

The charity aims to relieve poverty and sickness and thereby improve the life conditions of life of children, young people and the aged who are poor, sick, deprived or disabled, in the Greater Ballymena area, and in any part of the world, especially the Third World.

It also aims to promote such charitable purposes in any part of the world and in particular by encouraging young people in the Greater Ballymena area to work voluntarily, to assist charities working in the Third World.

Public benefit

The charity operates a public radio broadcast 'Radio Cracker', a Christmas shop and other public events to raise money for the charitable objectives.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The trustees retain sufficient funds each year to pay any licence and performing rights fees for the following year.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs M Allen
	Mr N Jordan (Resigned 23 December 2023)
	Mr I Calderwood
	Mrs Iona Bailie
	Mr William Law
	Mr Alistair Stewart (appointed 26 February 2024)
	Mr Craig Whyte (appointed 24 June 2024)
Chairman:	Mr William A McCluggage (resigned 15 May 2024)
Secretary:	Mrs Iona Bailie

Structure, governance and management

Nature of governing document

The business of the Association shall be managed by the Trustees

Radio Cracker Ballymena

Trustees' Report

Recruitment and appointment of trustees

Trustees shall be appointed from members of the Association as required by ordinary resolution or by decision of the trustees.

Arrangements for setting key management personnel remuneration

No remuneration was paid to Trustees during the year.

Statement of trustees' responsibilities

The trustees (who are also the directors of Radio Cracker Ballymena for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.


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

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

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 26 February 2025 and signed on its behalf by:



.....
Mrs Iona Bailie
Company Secretary

Radio Cracker, Ballymena

Northern Ireland - Charity number 100657

Annual return

Radio Cracker Ballymena

Independent Examiner's Report to the trustees of Radio Cracker Ballymena ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2024.

Responsibilities and basis of report

As the charity's trustees of Radio Cracker Ballymena (and also its 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 ('the 2006 Act').

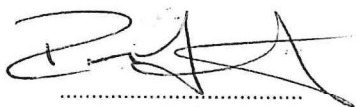
Having satisfied myself that the accounts of Radio Cracker Ballymena are not required to be audited under company law and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 65 of the Charities Act (Northern Ireland) 2008. In carrying out my examination I have followed the Directions given by the Charity Commission under section 65(9)(b) of the Charities Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Radio Cracker Ballymena as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
Ryan McFaul
D T Carson & Co
Chartered Accountants & Registered Auditors

51 - 53 Thomas Street
Ballymena
Co. Antrim
BT43 6AZ

26 February 2025

Radio Cracker, Ballymena

Northern Ireland - Charity number 100657

Accounts

Company registration number: NI035896

Charity registration number: NIC100657

Radio Cracker Ballymena

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 30 June 2023

D. T. CARSON & Co

CHARTERED ACCOUNTANTS

51- 53 THOMAS STREET
BALLYMENA
CO. ANTRIM
BT43 6AZ

TEL : 028 2565 2389

FAX : 028 2565 1295

Email : info@dtcarson.com



CHARTERED
ACCOUNTANTS
IRELAND

Radio Cracker Ballymena

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Independent Examiner's Report	4
Statement of Financial Activities	5
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Notes to the Financial Statements	7 to 12

Radio Cracker Ballymena

Reference and Administrative Details

Chairman Mr William A McCluggage

Secretary Mrs Iona Bailie

Charity Registration Number NIC100657

Company Registration Number NI035896

Registered Office The charity is incorporated in Northern Ireland.
c/o D T Carson & Co
51-53 Thomas Street
Ballymena
Co Antrim
BT43 6AZ

Principal Office c/o D T Carson & Co
51-53 Thomas Street
Ballymena
Co Antrim
BT43 6AZ

Independent Examiner Ryan McFaul
D T Carson & Co
51 - 53 Thomas Street
Ballymena
Co. Antrim
BT43 6AZ

Bankers First Trust
Ballymena
78 Wellington Street
Ballymena
Co Antrim
BT43 6AF

Radio Cracker Ballymena

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 30 June 2023.

Objectives and activities

Objects and aims

The object of the charity is to promote Christian faith, particularly by radio broadcasting among members of the Christian churches and the Greater Ballymena community.

The charity aims to relieve poverty and sickness and thereby improve the life conditions of life of children, young people and the aged who are poor, sick, deprived or disabled, in the Greater Ballymena area, and in any part of the world, especially the Third World.

It also aims to promote such charitable purposes in any part of the world and in particular by encouraging young people in the Greater Ballymena area to work voluntarily, to assist charities working in the Third World.

Public benefit

The charity operates a public radio broadcast 'Radio Cracker', a Christmas shop and other public events to raise money for the charitable objectives.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The trustees retain sufficient funds each year to pay any licence and performing rights fees for the following year.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs M Allen
	Mr N Jordan (Resigned 23 December 2023)
	Mr I Calderwood
	Mrs Iona Bailie
	Mr William Law
Chairman:	Mr William A McCluggage (appointed 11 March 2023)
Secretary:	Mrs Iona Bailie

Structure, governance and management

Nature of governing document

The business of the Association shall be managed by the Trustees

Radio Cracker Ballymena

Trustees' Report

Recruitment and appointment of trustees

Trustees shall be appointed from members of the Association as required by ordinary resolution or by decision of the trustees.

Arrangements for setting key management personnel remuneration

No remuneration was paid to Trustees during the year.

Statement of trustees' responsibilities

The trustees (who are also the directors of Radio Cracker Ballymena for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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 the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

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

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 22 January 2024 and signed on its behalf by:



Mrs Iona Bailie
Company Secretary

Radio Cracker Ballymena

Independent Examiner's Report to the trustees of Radio Cracker Ballymena ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2023.

Responsibilities and basis of report

As the charity's trustees of Radio Cracker Ballymena (and also its 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 ('the 2006 Act').

Having satisfied myself that the accounts of Radio Cracker Ballymena are not required to be audited under company law and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 65 of the Charities Act (Northern Ireland) 2008. In carrying out my examination I have followed the Directions given by the Charity Commission under section 65(9)(b) of the Charities Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Radio Cracker Ballymena as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Ryan McFaul
D T Carson & Co
Chartered Accountants & Registered Auditors

51 - 53 Thomas Street
Ballymena
Co. Antrim
BT43 6AZ

22 January 2024

Radio Cracker Ballymena

Statement of Financial Activities for the Year Ended 30 June 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Total 2023 £
Income and Endowments from:			
Charitable activities	3	48,938	48,938
Charitable activities	4	<u>13,800</u>	<u>13,800</u>
Total Income		<u>62,738</u>	<u>62,738</u>
Expenditure on:			
Charitable activities	5	<u>(64,406)</u>	<u>(64,406)</u>
Total Expenditure		<u>(64,406)</u>	<u>(64,406)</u>
Net expenditure		<u>(1,668)</u>	<u>(1,668)</u>
Net movement in funds		(1,668)	(1,668)
Reconciliation of funds			
Total funds brought forward		<u>8,268</u>	<u>8,268</u>
Total funds carried forward	12	<u>6,600</u>	<u>6,600</u>
	Note	Unrestricted £	Total 2022 £
Income and Endowments from:			
Charitable activities	3	17,075	17,075
Charitable activities	4	<u>4,070</u>	<u>4,070</u>
Total Income		<u>21,145</u>	<u>21,145</u>
Expenditure on:			
Charitable activities	5	<u>(23,417)</u>	<u>(23,417)</u>
Total Expenditure		<u>(23,417)</u>	<u>(23,417)</u>
Net expenditure		<u>(2,272)</u>	<u>(2,272)</u>
Net movement in funds		(2,272)	(2,272)
Reconciliation of funds			
Total funds brought forward		<u>10,540</u>	<u>10,540</u>
Total funds carried forward	12	<u>8,268</u>	<u>8,268</u>

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

The funds breakdown for 2020 is shown in note 10.

Radio Cracker Ballymena

(Registration number: NI035896)
Balance Sheet as at 30 June 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	532	201
Current assets			
Debtors	10	1,679	2,668
Cash at bank and in hand	11	4,389	5,399
		<u>6,068</u>	<u>8,067</u>
Net assets		<u>6,600</u>	<u>8,268</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>6,600</u>	<u>8,268</u>
Total funds	12	<u>6,600</u>	<u>8,268</u>

For the financial year ending 30 June 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on 22 January 2024 and signed on their behalf by:



Mr William A McCluggage
Chairman

Radio Cracker Ballymena

Notes to the Financial Statements for the Year Ended 30 June 2023

1 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 £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

c/o D T Carson & Co
51-53 Thomas Street
Ballymena
Co Antrim
BT43 6AZ

The principal place of business is:

c/o D T Carson & Co
51-53 Thomas Street
Ballymena
Co Antrim
BT43 6AZ

These financial statements were authorised for issue by the trustees on 22 January 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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

Basis of preparation

Radio Cracker Ballymena 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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Radio Cracker Ballymena

Notes to the Financial Statements for the Year Ended 30 June 2023

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fund structure

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

Radio Cracker Ballymena

Notes to the Financial Statements for the Year Ended 30 June 2023

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Gift aid reclaimed	4,055	4,055
Regular giving and capital donations	<u>44,883</u>	<u>44,883</u>
Total for 2023	<u>48,938</u>	<u>48,938</u>
Total for 2022	<u>17,075</u>	<u>17,075</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Events	825	825	-
Sale of purchased and donated goods	<u>12,975</u>	<u>12,975</u>	<u>4,070</u>
	<u>13,800</u>	<u>13,800</u>	<u>4,070</u>

Radio Cracker Ballymena

Notes to the Financial Statements for the Year Ended 30 June 2023

5 Expenditure on charitable activities

	Unrestricted funds General £	Total funds £
Establishment costs	3,654	3,654
Office expenses	2,895	2,895
Charitable donations	51,021	51,021
Royalties	2,360	2,360
Sundry expenses	190	190
Bank charges	435	435
Depreciation	494	494
Repairs	2,464	2,464
Goods for resale	893	893
Total for 2023	64,406	64,406
Total for 2022	23,417	23,417

Radio Cracker Ballymena

Notes to the Financial Statements for the Year Ended 30 June 2023

	2023 £	2022 £
6 Net incoming/outgoing resources		
Net outgoing resources for the year include:		Total expenditure
		£
Depreciation of fixed assets	494	402

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 July 2022	4,110	4,110
Additions	825	825
At 30 June 2023	4,935	4,935
Depreciation		
At 1 July 2022	3,909	3,909
Charge for the year	494	494
At 30 June 2023	4,403	4,403
Net book value		
At 30 June 2023	532	532
At 30 June 2022	201	201

Radio Cracker Ballymena

Notes to the Financial Statements for the Year Ended 30 June 2023

10 Debtors

	2023 £	2022 £
Prepayments	1,679	1,547
Other debtors	-	1,121
	1,679	2,668

11 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	4,389	5,399
	4,389	5,399

12 Funds

	Balance at 1 July 2022 £	Incoming resources £	Resources expended £	Balance at 30 June 2023 £
Unrestricted funds				
General	8,268	62,738	(64,406)	6,600

	Balance at 1 July 2021 £	Incoming resources £	Resources expended £	Balance at 30 June 2022 £
Unrestricted funds				
General	10,540	21,145	(23,417)	8,268

Radio Cracker, Ballymena

Northern Ireland - Charity number 100657

Annual report

Company registration number: NI035896

Charity registration number: NIC100657

Radio Cracker Ballymena

(A company limited by guarantee)

Trustees Annual Report for the Year Ended 30 June 2023

c/o D T Carson & Co
51 - 53 Thomas Street
Ballymena
Co. Antrim
BT43 6AZ

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Reference and Administrative Details

Trustees
Mrs M Allen
Mr W McCluggage
Mr I Calderwood
Mrs I Bailie
Mr W Law

Secretary
Mrs I Bailie

Principal Office
c/o D T Carson & Co
51 - 53 Thomas Street
Ballymena
Co. Antrim
BT43 6AZ

Registered Office
c/o D T Carson & Co
51 - 53 Thomas Street
Ballymena
Co. Antrim
BT43 6AZ

The charity is incorporated in Northern Ireland.

Company Registration Number
NI035896

Charity Registration Number
NIC100657

Bankers
First Trust
Ballymena
78 Wellington Street
Ballymena
Co Antrim
BT43 6AF

Independent Examiner
Ryan McFaul
D T Carson & Co
51 - 53 Thomas Street
Ballymena
Co. Antrim
BT43 6AZ

2023

Radio Cracker Ballymena

Trustees Report for the Year ended 30th June 2023

Radio Cracker Ballymena (RCB) has been operating a charity radio station in Ballymena since the early 1990s, originally under the auspices of the Cracker Trust. It has been a company in its own right since 1998 (company registration number NI035896) and the organisation has full UK charitable status under the Northern Ireland Charities Commission NIC 100657. There are 5 trustees all based in the greater Ballymena area.

Each year RCB asks for applications from charities for projects that support the purposes of RCB. In late Autumn the trustees of RCB meet to select projects across a range of activities that meet our purposes. All funds raised go to support the charities and projects selected at the start of the broadcast season in September, with sufficient monies being retained to pay any licence and performing rights fees for the following year. There are no salaried or paid expenses posts at RCB. All of the helpers in Northern Ireland are unpaid volunteers. Each year approximately 120 people are involved in the main fundraising activities. As the name suggests, Radio Cracker Ballymena operated a radio station that broadcast on FM across the greater Ballymena area and over the internet during the 4-week period of Advent leading up to Christmas. RCB also ran a charity shop, which operated in November/December selling donated goods, bought in Christmas goods and a range of crafts handmade by RCB volunteers.

In fulfilling the public benefit requirement, the charity trustees have had regard to the Charity Commission of Northern Ireland's statutory guidance.

The purposes of Radio Cracker continue to be:

- (1) To promote the Christian Faith, particularly by radio broadcasting among members of the Christian Churches and the Greater Ballymena Community.
- (2) To relieve poverty and sickness and thereby improve the life conditions of children, young people and the aged who are poor, sick, deprived or disabled in the Greater Ballymena area, and in any part of the world...especially the Third World.
- (3) To promote such charitable purposes in any part of the world, and particularly, by encouraging young people in the Greater Ballymena area to work voluntarily, to assist charities working in the Third World.

We met each purpose as follows:

- Purpose (1) by supplying some Gospel shows for our radio audience and by delivering a 'thought for the day' on our radio channel that had been put together by a group of local volunteers, and by posting a small Christian verse of the day on the RCB Facebook page.
- Purpose (2) by disbursing the funds raised to the projects detailed below.
- Purpose (3) by running a competition across local primary schools to design the cover for our printed broadcast programme, by inviting local primary school choirs to deliver a weekday morning Christmas music slot broadcast across the radio channel and by inviting young people from some of the local schools and technical college to present a weekday music show on the radio.

In 2022 / 2023, RCB provided £51,021 to support the following projects:

- £6,000 for **Second Sight** which will be used to fund 300 cataract operations in Bihar State in India.
- £6,000 for **Kids4School** to provide 120 bicycles for children to get to school in Tanzania.
- £8,418 for **EMMS International** for clean water projects at Mulomba & Thembe Health centres in Malawi.
- £5,400 for **BREAD for Kenya** to supply 36 rainwater tanks for homes in Tharaka village in Kenya.
- £3,003 for **Samaritan's Purse** towards 21 sewing machines for the Democratic Republic of Congo..
- £8,550 for **Fields of Life** to build a borehole in Uganda.
- £8,000 for **E3** to supply a tractor in Zimbabwe.
- £5,400 for **Mulyata Children's Mission** to fit a security fence and guard hut around the hygiene station in Zambia.
- £250 for **Mission Africa** to provide mosquito nets.

Here are more details on each of the registered international charities which Radio Cracker Ballymena supported from the funds donated in the year 2022/2023.

Second Sight



Dr Lucy Mathen, trustee of Second Sight, reported that the £6,000 we donated went towards full treatment of 300 cataract-blind patients (including village screening, pre and post operative checks, intra-ocular surgery, food and accommodation) at BAMDAH MISSION HOSPITAL in Bihar, India.

Bamdah is the only eye hospital in a huge swathe of central south Bihar offering comprehensive eye care for all. Most of the population are from tribal communities who are not viewed as priorities for

government welfare schemes. The ophthalmologist in charge during 2022/2023 was Dr Samuel Murmu. He is a very experienced ophthalmologist who has been in Bamdah for over two decades.

They offer surgery free of charge to people who have become blind from curable cataract simply because they are too poor to pay for any medical treatment. In Bihar, still, the majority of workers are landless agricultural labourers existing on a daily wage.

Kids4School



With the Radio Cracker Ballymena donation of £6,000 Kids4School were able to buy 120 bicycles for children in Tanzania. In Tanzania, if children pass their National Exam, they are allowed to progress on to secondary school, but the government chooses their school, and this could be miles away from their homes. Sometimes this is simply too far to walk, and they cannot accept their place. These bicycles will allow these children to further their education without having to worry about walking five miles to school and five miles back home again.

In the photograph above you can see one such child, Paskolina. She travels 5 miles each way from her home to school. Before receiving her bike, she would wake at 5am to make it to school by 7am. She often ran to make it in time, but frequently reported late to class. With her new bike, Paskolina now has time to help her mother, arrives at school on time and has time to study when she returns home.

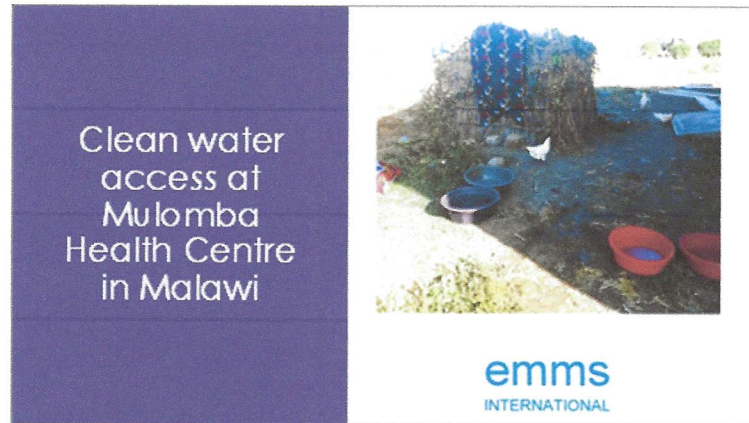
Emms International

Our grant of £8,418 for Emms International was to supply clean water to 2 health centres in Malawi.

For people in rural areas in Malawi it can be a big challenge to access clean water, even at their local health centres! Imagine not being able to wash your hands at your health centre because the tap doesn't work or having to wait almost an hour for your doctor to go to walk to the nearest well to fetch water or having to get cleaned up behind a rickety old bamboo fence with a bucket of river water after giving birth, like in the picture on the screen!

Earlier this year Malawi faced the worst cholera outbreak ever recorded. Thanks to Radio Cracker and their other supporters, EMMS were able to act fast to respond to this crisis by giving vital access to water and sanitation facilities at health centres. This offered the best chance of tackling the

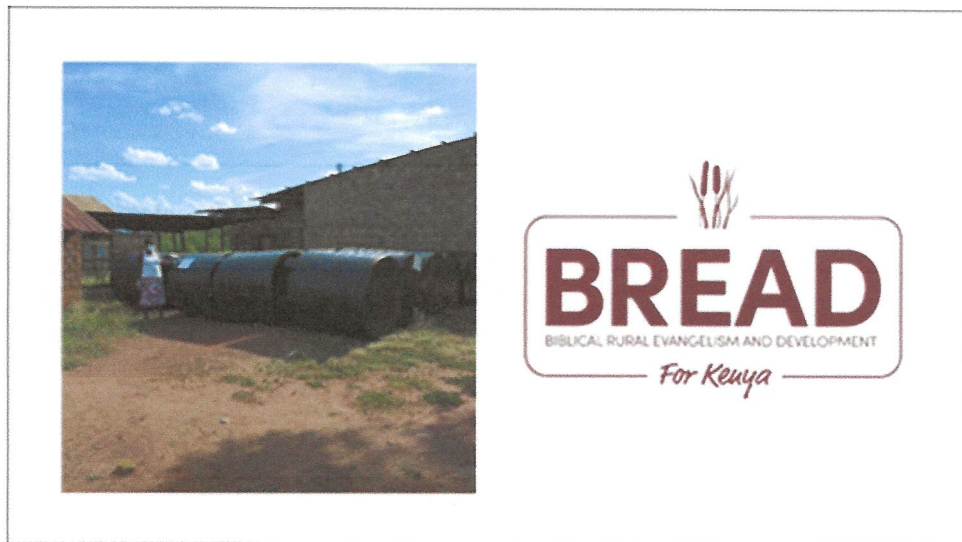
cholera outbreak at source, curbing the spread of the disease and improving care for those who have already fallen sick.



Renovations at each health centre include things like drilling boreholes; installing new solar water pumps, water pipes and taps in wards; sex-segregated toilets and handwashing facilities.

BREAD for Kenya

Radio Cracker's donation of £5,400 to BREAD delivered 36 rainwater tanks for the people of Tharaka, a rural village in Kenya



Since 2018 BREAD has received £24,600 from Radio Cracker for their Water Tank Project which assists people in a rural area in Kenya called Tharaka. The women and children of Tharaka have to walk about 6 kilometres to the river, every day, to fetch dirty water. In contrast, BREAD's large PVC water tanks when placed under the tin roof of a house collect 2300 litres of clean rainwater. Those who have benefited are extremely grateful.

So far Radio Cracker have funded about 350 water tanks. These tanks have saved women walking 210,000km to the river to fetch water. Approximately 800,000 litres of clean rainwater have been collected. This Water Project has seen many benefits over the years with the health of Tharaka families being improved and saved from acute disease or worse.

Samaritan's Purse

Radio Cracker Ballymena provided £3,003 for Samaritans Purse to supply 21 sewing machines in Democratic Republic of Congo.



The yellow building above is the Safe Space which is a component of the Safe Haven project. It is located in a camp for Internally Displaced Persons who have fled conflict. The Safe Space is used for livelihood training for vulnerable women, girls and boys. Support is also provided by 3 case workers for victims of gender-based violence. Many women just come to gather in the grass as a peaceful refuge from the IDP camp.



The “stark” picture above is of a woman carrying a sack on her head and was taken from the front gate of the Safe Space looking out at the IDP camp. The picture helps to give a better understanding of how the Safe Space serves as an oasis in the midst of a desolate landscape.



The remaining picture is of a beneficiary practicing what she had been taught in sewing class.

Fields of Life

Our gift of £8,550 has helped Fields of Life provide a community well in Nakajete in Eastern Uganda.

 A graphic report for the Nakajete Community Well. On the left is a photograph of several people, including children, gathered around a hand-operated water pump. The text below the photo reads "Nakajete Community Well Report" and "Radio Cracker". On the right, a list of well details is provided:

- Village: Nakajete
- Well Number: 905
- District: Budaka
- Country: Uganda
- Region: Eastern
- Number of Users: 367 households
- Location: N: 1.183 E: 33.96
- Pump Depth: 50m

 A small map of Uganda is also included, with a red dot indicating the well's location in the eastern part of the country.

Through the support of Radio Cracker Ballymena, the people of Nakajete village in the Butebo district of Eastern Uganda now have access to clean water. Who better to hear from that Paul Bigger Isiko, a bricklayer from the village who says:

Clean water changes everything!



Paul Biger Isiko

My name is Paul Biger Isiko and I am blessed with a wife and 10 children. On behalf of the community of Nakajete village I wish to thank you for the provision of safe and clean water.

Before Fields of Life came to our rescue the people of this village faced a lot of issues. We had to walk 3km to the nearest water source and during rainy season people would collect dirty water from the swamp which is unsafe. The lack of a nearby water source also made my work difficult for my brick laying business.

This borehole is going to improve our lives by reducing the distance we need to travel for clean water, minimizing the spread of diseases and it will also improve our business.

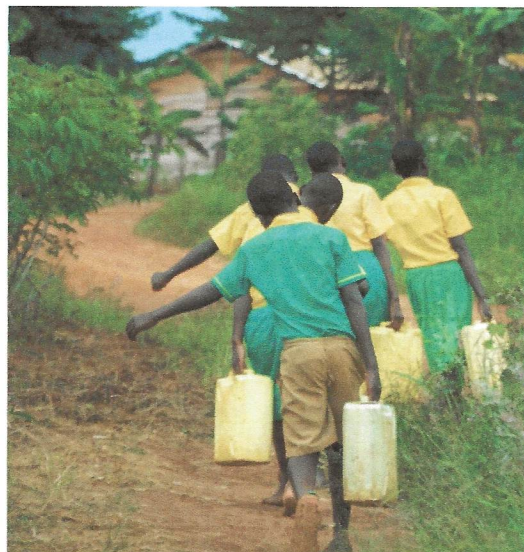
Thank you. May God bless you abundantly.

The CEO of Fields of Life, Tony Gaston, visited Uganda and reported back to Radio Cracker Ballymena on the successful completion of the community well project.



He said:

'I would like to thank you for providing a rural community in Uganda with the life changing gift of clean water. Thanks to you, a generation of young people will no longer struggle of walking a long distance to collect dirty water.'

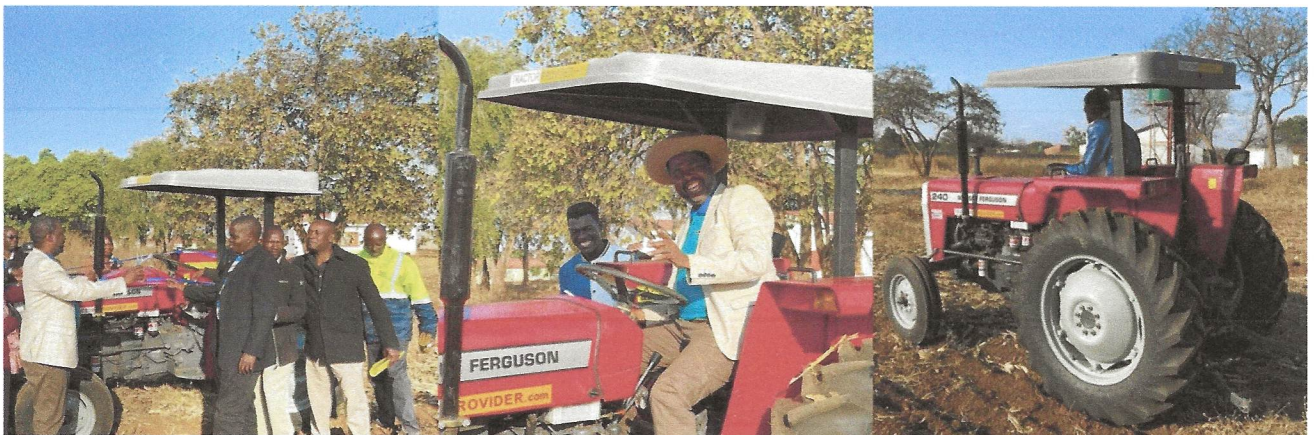


'Instead they now have access to a clean and safe water source in their own village. What a transformation.'



E3 Initiative

Radio Cracker Ballymena provided £8,000 to the E3 Initiative for a tractor in Zimbabwe.



The Pastors Connect Zimbabwe tractor is now ready for business! Agricultural projects are helping people earn a living and put food on the table, but cultivating the land is hard work by hand, and takes many hours.



This tractor will speed up the preparation of the land and expand the farming for local pastors, Scripture Union Zimbabwe, and for 600 families who will be able to plant more corn and vegetables, so they have a sustainable source of food and income. This helps people achieve food security in their communities.

Mulyata Children’s Mission

Radio Cracker Ballymena provided £5,400 to fit a security fence and guard hut around the hygiene station in Zambia.



The village of Mulyata is in a very rural location, situated off the main road from Kitwe to Mufilira in the Copperbelt region of Zambia, accessed via a 2-mile dirt track. As the name of the region suggests, this area is rich in copper deposits which are aggressively mined by Chinese companies who export the copper. It's unclear why the Mulyata settlement was established in its location - usually settlements are set up near roads where the people can trade with passing traffic, or near rivers or water sources where people can easily sustain themselves. Mulyata however is near none of these - and the most likely reason is the original settlers were poor and disenfranchised and essentially squatted on a piece of land that no-one was using.

Over the years, the settlement has increased in size to around 2000 people or 250 families, all of whom live with limited access to water & food, no electricity, no employment & little hope. Since February 2020 the Mulyata Children's Mission have been able to provide one nutritious meal per day initially to 200 of the neediest children in the village – and as of July 2023 – the mission now feeds 320 children per day.

The donation from Radio Cracker Ballymena assisted with security infrastructure around the mission feeding station. The mission stores large quantities of food and equipment within the station and has become a target for theft from those living around the area. The mission employed 2 security guards but the lack of any boundary to 'defend' around the site, particularly during the hours of darkness was an issue. During periods when large numbers of children are on the site, they need to be confident that others around the area are denied entry to ensure a safe environment for the children. Additionally, the main community borehole was stripped of its solar panels and pump & the medical clinic pharmacy was raided of its entire contents, including medicines for malaria and HIV – a significant loss to the community & mission.



Gate House & Access Gates to The Mulyata site



Lunch Time in Mulyata



Secured Borehole site



Fenced feeding station & toilet block (previously funded by Radio Cracker)

The site is now fully fenced with vehicle gates creating a single point of access to the site along with a gatehouse, and the borehole is now fenced to prevent access to the storage tanks, solar panels

and pumping equipment; while allowing unrestricted access to the water taps for the community to collect water.

Mosquito Nets

Radio Cracker Ballymena also provided £250 for mosquito nets for Mission Africa (founded in 1887 as the Qua Iboe Mission), who have partnered with the Lower Chogoria Foundation in Kenya to distribute the mosquito nets.

A handwritten signature in black ink, appearing to read 'W. McCluggage', with a horizontal line underneath.

For and on behalf of the Trustees
Radio Cracker Ballymena - 18/4/2023

William McCluggage
Chairman

Radio Cracker, Ballymena

Northern Ireland - Charity number 100657

Annual return

Radio Cracker Ballymena

Independent Examiner's Report to the trustees of Radio Cracker Ballymena ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2023.

Responsibilities and basis of report

As the charity's trustees of Radio Cracker Ballymena (and also its 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 ('the 2006 Act').

Having satisfied myself that the accounts of Radio Cracker Ballymena are not required to be audited under company law and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 65 of the Charities Act (Northern Ireland) 2008. In carrying out my examination I have followed the Directions given by the Charity Commission under section 65(9)(b) of the Charities Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Radio Cracker Ballymena as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Ryan McFaul
D T Carson & Co
Chartered Accountants & Registered Auditors

51 - 53 Thomas Street
Ballymena
Co. Antrim
BT43 6AZ

22 January 2024