

Kilkeel Community Association

Northern Ireland · Charity number 100920

Details

Known as	KCA
Status	Overdue
Registered	2014-11-20
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	3 Meetinghouse Lane Kilkeel Newry Co Down BT34 4ae BT34 4AE
Phone	02841763957
Email	kca3@hotmail.co.uk

Activities

Purposes: The purpose of Kilkeel Community Association is to promote the benefit of the inhabitants of the Kilkeel area and its environs(the "area of benefit") without distinction of sex, race or political, religious or other opinions by advancing education and providing facilities in the interests of social welfare for recreation and other leisure time occupation with the object of improving the conditions of life for the said inhabitants.

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

How the charity works: Community development,Cross-border/cross-community,Education/training

Who the charity helps: Older people,Parents,Preschool (0-5 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2020-03-31	£17,883	£13,852	£0	1

Trustees

Name	Role	Appointed
Mr John Higgins		
Mr Robert Connolly		
Mr Robert Ewart		
Mrs Anne Rice		
Mrs Nancy Feron		

Kilkeel Community Association

Northern Ireland - Charity number 100920

Accounts

**Kilkeel Community Association
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2020**

LENFESTEY & CO
Chartered Accountants
The Masters House
10 Abbey Yard
Newry
Co Down
BT34 2EG

Kilkeel Community Association

Company Limited by Guarantee

Financial Statements

Year Ended 31 March 2020

Contents	Page
Officers and professional advisers	1
Trustees' report	2
Statement of income and retained earnings	3
Statement of financial position	4
Notes to the financial statements	5
The following pages do not form part of the financial statements	
Report to the board of directors on the preparation of the unaudited statutory financial statements	9
Detailed income statement	10
Notes to the detailed income statement	11

Kilkeel Community Association

Company Limited by Guarantee

Officers and Professional Advisers

The board of directors

Mrs N Feron
Mr R Connolly
Mr R Ewart
Mr J Higgins
Mrs A Rice

Company secretary

Nancy Feron

Registered office

3 Meeting House Lane
Kilkeel
Co Down
BT34 4AE

Accountants

Lenfestey & Co
Chartered accountants
The Masters House
10 Abbey Yard
Newry
Co Down
BT34 2EG

Bankers

Bank of Ireland
12 Trevor Hill
Newry
Co Down
BT34 1DT

Solicitors

C Murnion & Co
7 Greencastle Street
Kilkeel
Co Down
BT34 4BH

Kilkeel Community Association

Company Limited by Guarantee

Trustees' Report

Year Ended 31 March 2020

The trustees present their report and the unaudited financial statements of the company for the year ended 31 March 2020.

Incorporation

The company was incorporated on 22nd May 1997 and is a registered charity.

Trustees

The trustees who served the company during the year were as follows:

Mrs N Feron
Mr R Connolly
Mr R Ewart
Mr J Higgins
Mrs A Rice

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 19 June 2020 and signed on behalf of the board by:



Mrs N Feron
Trustee

Registered office:
3 Meeting House Lane
Kilkeel
Co Down
BT34 4AE

Kilkeel Community Association

Company Limited by Guarantee

Statement of Financial Activities for the year ended 31 March 2020

Incoming Resources	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2020	Total 2019
Activities for furtherance of the charity's objectives:					
Room hire	3,410			3,410	3,480
Halifax Community Associations		5,000		5,000	-
ASDA Foundation		1,190		1,190	-
Various Small Grants		1,130		1,130	-
Community Funding NI Grant		1,000		1,000	-
Southern Health & Social Care Trust		6,153		6,153	6,154
	<u>3,410</u>	<u>14,473</u>	<u>-</u>	<u>17,883</u>	<u>9,634</u>
Resources Expended					
Costs of generating funds:					
Charitable expenditure:					
Room Hire	143			143	1,575
Rent & rates	2,400			2,400	2,180
Light and heat	195			195	513
Insurance	642			642	856
Repairs and maintenance		444		444	6,912
Wages and salaries		6,447		6,447	-
Telephone	683			683	676
Printing postage and stationery	86			86	108
Sundry expenses	309			309	150
Activity projects expenses		1,155		1,155	6,181
Bank charges	123			123	163
Accountancy fees	660			660	660
Depreciation of equipment		565		565	624
	<u>5,241</u>	<u>8,611</u>	<u>-</u>	<u>13,852</u>	<u>20,598</u>
Net incoming resources surplus/(deficit) for the year	<u>(1,831)</u>	<u>5,862</u>	<u>-</u>	<u>4,031</u>	<u>(10,964)</u>
Balances Brought Forward	<u>9,120</u>	<u>1,577</u>	<u>-</u>	<u>10,697</u>	<u>21,661</u>
Balances Carried Forward	<u>7,289</u>	<u>7,439</u>	<u>-</u>	<u>14,728</u>	<u>10,697</u>

The charity has no recognised gains or losses other than the results for the year as set out above.
All activities of the charity are classed as continuing.

Kilkeel Community Association

Company Limited by Guarantee

Statement of Financial Position

31 March 2020

	Note	2020 £	£	2019 £
Fixed assets				
Tangible assets	7		5,847	6,412
Current assets				
Cash at bank and in hand		9,541		4,945
Creditors: amounts falling due within one year				
Accruals and deferred income		660		660
Net current assets			<u>8,881</u>	<u>4,285</u>
Total assets less current liabilities			<u>14,728</u>	<u>10,697</u>
Net assets			<u>14,728</u>	<u>10,697</u>
Capital and reserves				
Profit and loss account			14,728	10,697
Members funds			<u>14,728</u>	<u>10,697</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the year ending 31 March 2020 the company 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of directors and authorised for issue on 19 June 2020, and are signed on behalf of the board by:



Mrs N Feron
Trustee

Company registration number: NI032413

The notes on pages 5 to 7 form part of these financial statements.

Kilkeel Community Association

Company Limited by Guarantee

Notes to the Financial Statements

Year Ended 31 March 2020

1. General information

The company is a private company limited by guarantee, registered in Northern Ireland. The address of the registered office is 3 Meeting House Lane, Kilkeel, Co Down, BT34 4AE.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Debtors

Trade and other debtors including amounts owed by group companies are recognised initially at transaction price. A provision for impairment is established where there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

Cash and cash equivalents

Cash and equivalents include cash on hand and demand deposits. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not they are presented as non-current liabilities. Trade payables are recognised initially at the transition price and subsequently at amortised cost.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Kilkeel Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2020

3. Accounting policies *(continued)*

Revenue recognition *(continued)*

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	10% reducing balance
-----------	---	----------------------

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

Kilkeel Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2020

4. Company limited by guarantee

Every member of the company undertakes to contribute to the assets of the Company, in the event of the same being wound up while it is a member, or within one year after it ceases to be a member, for payment of the debts and liabilities of the Company contracted before it ceases to be a member; and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding one pound.

5. Employee numbers

The average number of persons employed by the company during the year amounted to 1 (2019: 1).

6. Profit before taxation

Profit before taxation is stated after charging:

	2020 £	2019 £
Depreciation of tangible assets	<u>565</u>	<u>624</u>

7. Tangible assets

	Equipment £	Total £
Cost		
At 1 April 2019 and 31 March 2020	<u>15,676</u>	<u>15,676</u>
Depreciation		
At 1 April 2019	9,264	9,264
Charge for the year	565	565
At 31 March 2020	<u>9,829</u>	<u>9,829</u>
Carrying amount		
At 31 March 2020	<u>5,847</u>	<u>5,847</u>
At 31 March 2019	<u>6,412</u>	<u>6,412</u>

8. Related party transactions

No transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard 8.

Kilkeel Community Association

Company Limited by Guarantee

Management Information

Year Ended 31 March 2020

The following pages do not form part of the financial statements.

Kilkeel Community Association

Company Limited by Guarantee

Report to the Board of Directors on the Preparation of the Unaudited Statutory Financial Statements of Kilkeel Community Association

Year Ended 31 March 2020

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Kilkeel Community Association for the year ended 31 March 2020, which comprise the statement of income and retained earnings, statement of financial position and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at www.charteredaccountants.ie.

This report is made solely to the Board of Directors of Kilkeel Community Association, as a body, in accordance with the terms of our engagement letter dated 30 August 2018. Our work has been undertaken solely to prepare for your approval the financial statements of Kilkeel Community Association and state those matters that we have agreed to state to you, as a body, in this report in accordance with the requirements of Chartered Accountants Ireland as detailed at www.charteredaccountants.ie. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Kilkeel Community Association and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Kilkeel Community Association has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Kilkeel Community Association. You consider that Kilkeel Community Association is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Kilkeel Community Association. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Lenfestey & Co

LENFESTEY & CO
Chartered accountants

The Masters House
10 Abbey Yard
Newry
Co Down
BT34 2EG

19 June 2020

Kilkeel Community Association

Detailed Income Statement

Year Ended 31 March 2020

	2020 £	2019 £
Turnover		
Room hire	3,410	3,480
Halifax Community Associations	5,000	–
ASDA Foundation	1,190	–
Various Small Grants	1,130	–
Community Funding NI Grant	1,000	–
Southern Health & Social Care Trust	6,153	6,154
	<u>17,883</u>	<u>9,634</u>
Gross profit	<u>17,883</u>	<u>9,634</u>
Overheads		
Administrative expenses	13,852	20,598
	<u>4,031</u>	<u>(10,964)</u>
Operating profit/(loss)	<u>4,031</u>	<u>(10,964)</u>
Profit/(loss) before taxation	<u>4,031</u>	<u>(10,964)</u>

Kilkeel Community Association

Notes to the Detailed Income Statement

Year Ended 31 March 2020

	2020	2019
	£	£
Administrative expenses		
Wages and salaries	6,447	6,912
Room Hire	143	1,575
Rent & rates	2,400	2,180
Light and heat	195	513
Insurance	642	856
Repairs and maintenance	444	–
Telephone	683	676
Printing postage and stationery	86	108
Sundry expenses	309	150
Activity projects expenses	1,155	6,181
Accountancy fees	660	660
Depreciation of equipment	565	624
Bank charges	123	163
	<u>13,852</u>	<u>20,598</u>

Kilkeel Community Association

Northern Ireland - Charity number 100920

Accounts

Kilkeel Community Association
Company Limited by Guarantee
Filleted Unaudited Financial Statements
31 March 2019

Kilkeel Community Association

Company Limited by Guarantee

Statement of Financial Position

31 March 2019

	Note	2019		2018	
		£	£	£	£
Fixed assets					
Tangible assets	6		6,412		5,436
Current assets					
Debtors	7	—		1,556	
Cash at bank and in hand		4,945		15,329	
		<u>4,945</u>		<u>16,885</u>	
Creditors: amounts falling due within one year					
Accruals and deferred income		660		660	
Net current assets			<u>4,285</u>		<u>16,225</u>
Total assets less current liabilities			<u>10,697</u>		<u>21,661</u>
Net assets			<u>10,697</u>		<u>21,661</u>
Capital and reserves					
Profit and loss account			<u>10,697</u>		<u>21,661</u>
Members funds			<u>10,697</u>		<u>21,661</u>

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

For the year ending 31 March 2019 the company 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The statement of financial position
continues on the following page.
The notes on pages 3 to 5 form part of these financial statements.

Kilkeel Community Association

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2019

These financial statements were approved by the board of directors and authorised for issue on 10 June 2019, and are signed on behalf of the board by:



Mrs N Feron
Trustee

Company registration number: NI032413

The notes on pages 3 to 5 form part of these financial statements.

Kilkeel Community Association

Company Limited by Guarantee

Notes to the Financial Statements

Year Ended 31 March 2019

1. General information

The company is a private company limited by guarantee, registered in Northern Ireland. The address of the registered office is 3 Meeting House Lane, Kilkeel, Co Down, BT34 4AE.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Debtors

Trade and other debtors including amounts owed by group companies are recognised initially at transaction price. A provision for impairment is established where there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

Cash and cash equivalents

Cash and equivalents include cash on hand and demand deposits. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not they are presented as non-current liabilities. Trade payables are recognised initially at the transition price and subsequently at amortised cost.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Kilkeel Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2019

3. Accounting policies *(continued)*

Revenue recognition *(continued)*

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	10% reducing balance
-----------	---	----------------------

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

Kilkeel Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2019

4. Company limited by guarantee

Every member of the company undertakes to contribute to the assets of the Company, in the event of the same being wound up while it is a member, or within one year after it ceases to be a member, for payment of the debts and liabilities of the Company contracted before it ceases to be a member; and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding one pound.

5. Employee numbers

The average number of persons employed by the company during the year amounted to 1 (2018: 1).

6. Tangible assets

	Equipment £	Total £
Cost		
At 1 April 2018	14,076	14,076
Additions	1,600	1,600
At 31 March 2019	<u>15,676</u>	<u>15,676</u>
Depreciation		
At 1 April 2018	8,640	8,640
Charge for the year	624	624
At 31 March 2019	<u>9,264</u>	<u>9,264</u>
Carrying amount		
At 31 March 2019	<u>6,412</u>	<u>6,412</u>
At 31 March 2018	<u>5,436</u>	<u>5,436</u>

7. Debtors

	2019 £	2018 £
Other debtors	<u>-</u>	<u>1,556</u>

8. Related party transactions

No transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard 8.

**Kilkeel Community Association
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2019**

LENFESTEY & CO
Chartered Accountant
The Masters House
10 Abbey Yard
Newry
Co Down
BT34 2eg

Kilkeel Community Association

Company Limited by Guarantee

Financial Statements

Year Ended 31 March 2019

Contents	Page
Officers and professional advisers	1
Trustees' report	2
Statement of comprehensive income	3
Statement of financial position	4
Notes to the financial statements	6
The following pages do not form part of the financial statements	
Report to the board of directors on the preparation of the unaudited statutory financial statements	10
Detailed income statement	11
Notes to the detailed income statement	12

Kilkeel Community Association

Company Limited by Guarantee

Officers and Professional Advisers

The board of directors

Mrs N Feron
Mr R Connolly
Mr R Ewart
Mr J Higgins
Mrs A Rice

Company secretary

Nancy Feron

Registered office

3 Meeting House Lane
Kilkeel
Co Down
BT34 4AE

Accountants

Lenfestey & Co
Chartered accountant
The Masters House
10 Abbey Yard
Newry
Co Down
BT34 2EG

Bankers

Bank of Ireland
12 Trevor Hill
Newry
Co Down
BT34 1DT

Solicitors

C Murnion & Co
7 Greencastle Street
Kilkeel
Co Down
BT34 4BH

Kilkeel Community Association

Company Limited by Guarantee

Trustees' Report

Year Ended 31 March 2019

The trustees present their report and the unaudited financial statements of the company for the year ended 31 March 2019.

Incorporation

The company was incorporated on 22nd May 1997 and is a registered charity.

Trustees

The trustees who served the company during the year were as follows:

Mrs N Feron
Mr R Connolly
Mr R Ewart
Mr J Higgins
Mrs A Rice

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 10 June 2019 and signed on behalf of the board by:



Mrs N Feron
Trustee

Registered office:
3 Meeting House Lane
Kilkeel
Co Down
BT34 4AE

Kilkeel Community Association

Statement of Financial Activities for the year ended 31 March 2019

Incoming Resources	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2019	Total 2018
Activities for furtherance of the charity's objectives:					
Room Hire	3,480			3,480	2,090
Donations	-			-	617
Halifax Community Associations	-			-	3,000
Awards for All		-		-	9,999
Limavady CDI		-		-	1,550
Southern Health & Social Care Trust		6,154		6,154	6,152
	<u>3,480</u>	<u>6,154</u>	<u>0</u>	<u>9,634</u>	<u>23,408</u>
Resources Expended					
Costs of generating funds:					
Charitable expenditure:					
Room Hire	1,575			1,575	1,057
Rent & rates	2,180			2,180	1,400
Light and heat	513			513	118
Insurance	856			856	1,001
Wages and salaries		6,912		6,912	7,027
Motor & Traveling		-		-	237
Telephone		676		676	640
Printing, stationery and postage		108		108	287
Sundry expenses	150			150	156
Activity projects expenses		6,181		6,181	512
Bank charges	163			163	127
Accountancy fees	660			660	660
Depreciation of equipment		624		624	603
	<u>6,097</u>	<u>14,501</u>	<u>-</u>	<u>20,598</u>	<u>13,825</u>
Net incoming resources surplus/(deficit) for the year	(2,617)	(8,347)	-	(10,964)	9,583
Balances Brought Forward	11,737	9,924		21,661	12,078
Balances Carried Forward	<u>9,120</u>	<u>1,577</u>	<u>-</u>	<u>10,697</u>	<u>21,661</u>

The charity has no recognised gains or losses other than the results for the year as set out above.
All activities of the charity are classed as continuing.

Kilkeel Community Association

Company Limited by Guarantee

Statement of Financial Position

31 March 2019

	Note	2019 £	£	2018 £	£
Fixed assets					
Tangible assets	7		6,412		5,436
Current assets					
Debtors	8	–		1,556	
Cash at bank and in hand		4,945		15,329	
		<u>4,945</u>		<u>16,885</u>	
Creditors: amounts falling due within one year					
Accruals and deferred income		660		660	
Net current assets			<u>4,285</u>		<u>16,225</u>
Total assets less current liabilities			<u>10,697</u>		<u>21,661</u>
Net assets			<u>10,697</u>		<u>21,661</u>
Capital and reserves					
Profit and loss account			10,697		21,661
Members funds			<u>10,697</u>		<u>21,661</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the year ending 31 March 2019 the company 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The statement of financial position
continues on the following page.

The notes on pages 6 to 8 form part of these financial statements.

Kilkeel Community Association

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2019

These financial statements were approved by the board of directors and authorised for issue on 10 June 2019, and are signed on behalf of the board by:



Mrs N Feron
Trustee

Company registration number: NI032413

Kilkeel Community Association

Company Limited by Guarantee

Notes to the Financial Statements

Year Ended 31 March 2019

1. General information

The company is a private company limited by guarantee, registered in Northern Ireland. The address of the registered office is 3 Meeting House Lane, Kilkeel, Co Down, BT34 4AE.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Debtors

Trade and other debtors including amounts owed by group companies are recognised initially at transaction price. A provision for impairment is established where there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

Cash and cash equivalents

Cash and equivalents include cash on hand and demand deposits. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not they are presented as non-current liabilities. Trade payables are recognised initially at the transition price and subsequently at amortised cost.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Kilkeel Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2019

3. Accounting policies *(continued)*

Revenue recognition *(continued)*

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	10% reducing balance
-----------	---	----------------------

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

Kilkeel Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2019

4. Company limited by guarantee

Every member of the company undertakes to contribute to the assets of the Company, in the event of the same being wound up while it is a member, or within one year after it ceases to be a member, for payment of the debts and liabilities of the Company contracted before it ceases to be a member; and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding one pound.

5. Employee numbers

The average number of persons employed by the company during the year amounted to 1 (2018: 1).

6. Profit before taxation

(Loss)/profit before taxation is stated after charging:

	2019	2018
	£	£
Depreciation of tangible assets	624	603

7. Tangible assets

	Equipment	Total
	£	£
Cost		
At 1 April 2018	14,076	14,076
Additions	1,600	1,600
At 31 March 2019	15,676	15,676
Depreciation		
At 1 April 2018	8,640	8,640
Charge for the year	624	624
At 31 March 2019	9,264	9,264
Carrying amount		
At 31 March 2019	6,412	6,412
At 31 March 2018	5,436	5,436

8. Debtors

	2019	2018
	£	£
Other debtors	-	1,556

9. Related party transactions

No transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard 8.

Kilkeel Community Association

Company Limited by Guarantee

Management Information

Year Ended 31 March 2019

The following pages do not form part of the financial statements.

Kilkeel Community Association

Company Limited by Guarantee

Report to the Board of Directors on the Preparation of the Unaudited Statutory Financial Statements of Kilkeel Community Association

Year Ended 31 March 2019

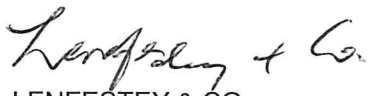
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Kilkeel Community Association for the year ended 31 March 2019, which comprise the statement of comprehensive income, statement of financial position and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at www.charteredaccountants.ie.

This report is made solely to the Board of Directors of Kilkeel Community Association, as a body, in accordance with the terms of our engagement letter dated 30 August 2018. Our work has been undertaken solely to prepare for your approval the financial statements of Kilkeel Community Association and state those matters that we have agreed to state to you, as a body, in this report in accordance with the requirements of Chartered Accountants Ireland as detailed at www.charteredaccountants.ie. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Kilkeel Community Association and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Kilkeel Community Association has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Kilkeel Community Association. You consider that Kilkeel Community Association is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Kilkeel Community Association. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



LENFESTEY & CO
Chartered accountant

The Masters House
10 Abbey Yard
Newry
Co Down
BT34 2EG

Kilkeel Community Association

Detailed Income Statement

Year Ended 31 March 2019

	2019 £	2018 £
Turnover		
Room hire	3,480	2,090
Donations	—	617
Halifax Community Associations	—	3,000
Awards for All	—	9,999
Limavady CDI	—	1,550
Southern Health & Social Care Trust	6,154	6,152
	<u>9,634</u>	<u>23,408</u>
Gross profit	<u>9,634</u>	<u>23,408</u>
Overheads		
Administrative expenses	20,598	13,825
	<u>(10,964)</u>	<u>9,583</u>
Operating (loss)/profit	<u>(10,964)</u>	<u>9,583</u>
(Loss)/profit before taxation	<u><u>(10,964)</u></u>	<u><u>9,583</u></u>

Kilkeel Community Association

Notes to the Detailed Income Statement

Year Ended 31 March 2019

	2019	2018
	£	£
Administrative expenses		
Wages and salaries	6,912	7,027
Room Hire	1,575	1,057
Rent & rates	2,180	1,400
Light and heat	513	118
Insurance	856	1,001
Motor & travelling	—	237
Telephone	676	640
Printing postage and stationery	108	287
Sundry expenses	150	156
Activity projects expenses	6,181	512
Accountancy fees	660	660
Depreciation of equipment	624	603
Bank charges	163	127
	<u>20,598</u>	<u>13,825</u>

Kilkeel Community Association

Northern Ireland - Charity number 100920

Annual report

KILKEEL COMMUNITY ASSOCIATION

(A Company limited by guarantee)

Trustees' and Directors' Report

Year Ending 31st March 2019

Charity Number: 100920

Company Number: 32413

Kilkeel Community Association

Report of the Trustees and Directors for the year ending 31st March 2019

The Trustees are pleased to present their annual report for the year ending 31st March 2019. The financial statements for the charitable company were prepared for the period 1st April 2018 to 31st March 2019.

For the accounting year to 31st March 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and the accounts were prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008); They also comply with the Charities' SORP (FRS 102)

Objectives and Activities

The purposes of the Charity are:

“To promote the benefit of the inhabitants of the Kilkeel area and its environs (the “area of benefit”) without distinction of sex, race or political, religious or other opinions by advancing education and providing facilities in the interests of social welfare for recreation and other leisure time occupation with the object of improving the condition of life for the said inhabitants.”

The vision of being able to add to the life of the local populace is the main driving force behind KCA. Its main activities during the year fully supported the charitable purposes, namely, in maintaining facilities in the centre of Kilkeel which were accessible to all and in these premises providing numerous educational programs and social occasions for the public benefit. KCA's determination to improve life in the environs in Kilkeel led to an increase in the list of activities and events implemented during the year.

In following our objectives and planning our activities for the year, the Trustees confirm they have had regard to CCNI PBR1 The Public Benefit Requirement: Statutory Guidance produced by the Charity Commission NI.

The Facilities

During the year KCA's facilities are rented, in which our Co-ordinator works to organise teachers, talkers and demonstrators to provide a range of interesting and educational classes to older people. The Co-ordinator also has the duty of fulfilling grant applications to ensure the running of the office and sufficient funds are procured from grant bodies to provide for the classes. Her hard work in this is gratefully appreciated by the whole board.

The Educational Programs

During this period of April 2018 to March 2019, KCA delivered the following range of classes and programmes that were in line with the objectives of the charity: Boccia, Art Classes (10weeks x 2 sessions), Christmas Art, Bettie Drive, Talk on Maritime Project, History of Brooches, Streetwise Community Circus, ICT, Mobile Phone. A number of programs were run in conjunction with Kilkeel Men's Shed such as ICT, Mobile Phone and Art. The year also saw an expansion on the number of events attended which included: AAA Screening, Home Safety Workshop, Challenging our Condition Workshop (This ran for 6 weeks), Intergenerational Workshop, Southern Area Men's' Health & Wellbeing Event in Kilkeel, Driving Skills Update, Good Morning Service/Good Neighbour, Outing to Ulster Transport Museum, Young at Heart Retirement Living Exhibition, Artisan Market, The Bloomsday Breakfast, Positive Aging Event – Newry, Positive Aging Wellbeing Event – Kilkeel and an Outing to Crumlin Gaol with Kilkeel Men's Shed.

The Welfare of Inhabitants

Programs that ran in conjunction with welfare of the inhabitants of Kilkeel as its main aim included: Yoga Taster, Lunch in Hanna's close, KCA Get Together, Cinema – Newry, Nutrition Based Talk, Reflexology (2 sessions), Take 5 Talk on Mental Health, Christmas Lunch in SRC in Newry. The outings were arranged to help increase a sense of community for all those that attended the classes and the talks.

Achievements and Performance

KCA sees that its wider benefits to society as a whole include helping our older people (beneficiaries) age in a positive way. KCA's programmes directly and positively improve the quality of older people's lives by offering a varied programme of accessible, relevant and enjoyable activities, open to everyone, assisting those taking part to be happier and healthier while surrounded by a community and social network.

Additionally, KCA helps combat isolation in the older generation by bringing people from all cultures and denominations to take part collectively in community based activities.

Financial Review

KCA has no recognised gains or losses as money is accrued as grant applications are approved and funding is obtained to run the classes. The grant monies are spent on completion of the classes. This situation is seen as continuous and changes each year in relation to how long a programme has been running.

Reserves Policy

KCA is a company limited by guarantee which limits any costs, charges, debts and liabilities of the Company on its dissolution to any amount as may be required not exceeding one pound on every member of the company at that time.

Structure, Governance and Management

KCA is governed by its Memorandum and Articles of Association. It is a company limited by guarantee. The directors of the charitable company, KCA, are its trustees. As set out in the Articles of Association every application for admission shall be considered at their first meeting after application. Every member shall either sign a written consent to become a member or sign the Register of Members on becoming a member.

Reference and Administrative details

The name of the charity is Kilkeel Community Association. It is normally known as KCA.

The Charity's registration number is 100920 and its jurisdiction in which it is registered is Northern Ireland. The Company number is NI32413.

The address of the principle office and the registered office is;

3 Meeting House Lane,

Kilkeel,

Co. Down,

BT34 4AE

Advisors to the Charity

Accountants: Lenfesty & Co
The Masters House
10 Abbey Yard
Newry
Co Down
BT34 2EG

Bankers: Bank of Ireland
12 Trevor Hill
Newry
Co Down
BT34 1DT

Solicitors: C Murnion & Co
7 Greencastle Street
Kilkeel
Co Down
BT34 4BH

Directors and Trustees

In the reporting period 1st April 2018 to 31st March 2019 the following served as Trustees and Directors:

Mrs N Feron Company Secretary

Mr R Connolly

Mr R Ewart

Mr J Higgins

Mrs A Rice Chairperson

The Trustees confirm that there are no exemptions from disclosure and that the charity holds no funds as custodian trustee on behalf of others.

The Trustees and directors declare that they have approved the Trustees' and Directors' Report above:

Signed on behalf of the Charity's Trustees:



Anne Rice

Position: Chairperson

Kilkeel Community Association

Northern Ireland - Charity number 100920

Annual return



Independent examiner's report to the charity trustees of Kilkeel Community Association registered charity number NI1032413

I report on the accounts of the Trust for the year ended 31st March 2019, which are set out herein.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

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 Commission under section 65(9)(b) of the Charities Act
- State whether particular matters have come to my attention.

Basis of 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.

My 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 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

SOUTHERN AGE WELL NETWORK
BALLYBOT HOUSE, 28 CORNMARKE T, NEWRY CO. DOWN BT35 8BG
OFFICE: 02830266024 MOBILE: 07885210488

Website: www.southernagewellnetwork.org Twitter: @AgeSouthern Facebook: www.facebook.com/age.well.5



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.

Name: **Kathy Gallagher**

Relevant professional qualification or body: **Southern Age Well Network**

Address: **Ballybot House, 28 Cornmarket, Newry BT35 8BG**

Date: **15th January 2020**

Signed:

A handwritten signature in black ink that reads 'Kathy Gallagher'.

SOUTHERN AGE WELL NETWORK
BALLYBOT HOUSE, 28 CORNMARKEt, NEWRY CO.DOWN BT35 8BG
OFFICE: 02830266024 MOBILE: 07885210488

Website: www.southernagewellnetwork.org Twitter: @AgeSouthern Facebook: www.facebook.com/age.well.5

Kilkeel Community Association

Northern Ireland - Charity number 100920

Accounts

**Kilkeel Community Association
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2018**

LENFESTEY & CO
Chartered Accountant
The Masters House
10 Abbey Yard
Newry
Co Down
BT34 2eg

Kilkeel Community Association

Company Limited by Guarantee

Financial Statements

Year Ended 31 March 2018

Contents	Page
Officers and professional advisers	1
Trustees' report	2
Statement of comprehensive income	3
Statement of financial position	4
Notes to the financial statements	6
The following pages do not form part of the financial statements	
Report to the board of directors on the preparation of the unaudited statutory financial statements	10
Detailed income statement	11
Notes to the detailed income statement	12

Kilkeel Community Association

Company Limited by Guarantee

Officers and Professional Advisers

The board of directors	Mrs N Feron Mr R Connolly Mr R Ewart Mr J Higgins Mrs A Rice
Company secretary	Nancy Feron
Registered office	3 Meeting House Lane Kilkeel Co Down BT34 4AE
Accountants	Lenfestey & Co Chartered accountant The Masters House 10 Abbey Yard Newry Co Down BT34 2EG
Bankers	Bank of Ireland 12 Trevor Hill Newry Co Down BT34 1DT
Solicitors	C Murnion & Co 7 Greencastle Street Kilkeel Co Down BT34 4BH

Kilkeel Community Association

Company Limited by Guarantee

Trustees' Report

Year Ended 31 March 2018

The trustees present their report and the unaudited financial statements of the company for the year ended 31 March 2018.

Incorporation

The company was incorporated on 22nd May 1997 and is a registered charity.

Trustees

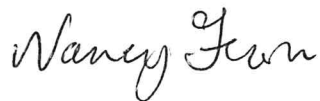
The trustees who served the company during the year were as follows:

Mrs N Feron
Mr R Connolly
Mr R Ewart
Mr J Higgins
Mrs A Rice

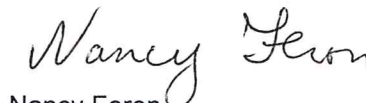
Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 30 August 2018 and signed on behalf of the board by:



Mrs N Feron
Trustee


Nancy Feron
Company Secretary

Registered office:
3 Meeting House Lane
Kilkeel
Co Down
BT34 4AE

Kilkeel Community Association Limited

Statement of Financial Activities for the year ended 31 March 2018

Incoming Resources	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2018	Total 2017
Activities for furtherance of the charity's objectives:					
Room Hire	2,090			2,090	2,625
Donations	617			617	-
Halifax Community Associations	3,000			3,000	
Awards for All		9,999		9,999	-
Parent Toddler Group - Early Years		-		-	3,872
Limavady CDI		1,550		1,550	-
Southern Health & Social Care Trust		6,152		6,152	6,177
	5,707	17,701	0	23,408	12,674
Resources Expended					
Costs of generating funds:					
Charitable expenditure:					
Room Hire	1,057			1,057	735
Rent & rates	1,400			1,400	2,400
Light and heat	118			118	522
Insurance	1,001			1,001	854
Wages and salaries		7,027		7,027	8,978
Motor & Traveling		237		237	120
Telephone		640		640	588
Printing, stationery and postage		287		287	103
Sundry expenses	156			156	134
Activity projects expenses		512		512	4,859
Bank charges	127			127	117
Accountancy fees	660			660	636
Depreciation of equipment		603		603	614
	4,519	9,306	-	13,825	20,660
Net incoming resources surplus/(deficit) for the year	1,188	8,395	-	9,583	(7,986)
Balances Brought Forward	10,549	1,529		12,078	20,064
Balances Carried Forward	11,737	9,924	-	21,661	12,078

The charity has no recognised gains or losses other than the results for the year as set out above.
All activities of the charity are classed as continuing.

Kilkeel Community Association

Company Limited by Guarantee

Statement of Financial Position

31 March 2018

	Note	2018		2017	
		£	£	£	£
Fixed assets					
Tangible assets	7		5,436		6,039
Current assets					
Debtors	8	1,556		–	
Cash at bank and in hand		15,329		6,789	
		<u>16,885</u>		<u>6,789</u>	
Creditors: amounts falling due within one year					
Accruals and deferred income		660		750	
Net current assets			<u>16,225</u>		<u>6,039</u>
Total assets less current liabilities			<u>21,661</u>		<u>12,078</u>
Net assets			<u>21,661</u>		<u>12,078</u>
Capital and reserves					
Profit and loss account			21,661		12,078
Members funds			<u>21,661</u>		<u>12,078</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the year ending 31 March 2018 the company 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The statement of financial position
continues on the following page.

The notes on pages 6 to 8 form part of these financial statements.

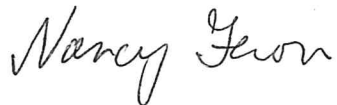
Kilkeel Community Association

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2018

These financial statements were approved by the board of directors and authorised for issue on 30 August 2018, and are signed on behalf of the board by:



Mrs N Feron
Trustee

Company registration number: NI032413

Kilkeel Community Association

Company Limited by Guarantee

Notes to the Financial Statements

Year Ended 31 March 2018

1. General information

The company is a private company limited by guarantee, registered in Northern Ireland. The address of the registered office is 3 Meeting House Lane, Kilkeel, Co Down, BT34 4AE.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period provided that the outcome can be reliably estimated. When the outcome cannot be reliably estimated, revenue is recognised only to the extent that expenses recognised are recoverable.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Kilkeel Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2018

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 10% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

4. Company limited by guarantee

Every member of the company undertakes to contribute to the assets of the Company, in the event of the same being wound up while it is a member, or within one year after it ceases to be a member, for payment of the debts and liabilities of the Company contracted before it ceases to be a member; and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding one pound.

5. Employee numbers

The average number of persons employed by the company during the year amounted to 1 (2017: 1).

Kilkeel Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2018

6. Profit before taxation

Profit/(loss) before taxation is stated after charging:

	2018	2017
	£	£
Depreciation of tangible assets	<u>603</u>	<u>614</u>

7. Tangible assets

	Equipment £	Total £
Cost		
At 1 April 2017 and 31 March 2018	14,076	<u>14,076</u>
Depreciation		
At 1 April 2017	8,037	8,037
Charge for the year	603	603
At 31 March 2018	<u>8,640</u>	<u>8,640</u>
Carrying amount		
At 31 March 2018	<u>5,436</u>	<u>5,436</u>
At 31 March 2017	<u>6,039</u>	<u>6,039</u>

8. Debtors

	2018	2017
	£	£
Other debtors	<u>1,556</u>	<u>-</u>

9. Related party transactions

No transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard 8.

Kilkeel Community Association

Company Limited by Guarantee

Management Information

Year Ended 31 March 2018

The following pages do not form part of the financial statements.

Kilkeel Community Association

Company Limited by Guarantee

Report to the Board of Directors on the Preparation of the Unaudited Statutory Financial Statements of Kilkeel Community Association

Year Ended 31 March 2018

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Kilkeel Community Association for the year ended 31 March 2018, which comprise the statement of comprehensive income, statement of financial position and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at www.charteredaccountants.ie.

This report is made solely to the Board of Directors of Kilkeel Community Association, as a body, in accordance with the terms of our engagement letter dated 30 August 2018. Our work has been undertaken solely to prepare for your approval the financial statements of Kilkeel Community Association and state those matters that we have agreed to state to you, as a body, in this report in accordance with the requirements of Chartered Accountants Ireland as detailed at www.charteredaccountants.ie. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Kilkeel Community Association and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Kilkeel Community Association has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Kilkeel Community Association. You consider that Kilkeel Community Association is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Kilkeel Community Association. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Lenfestey & Co

LENFESTEY & CO
Chartered accountant

The Masters House
10 Abbey Yard
Newry
Co Down
BT34 2EG

30 August 2018

Kilkeel Community Association

Detailed Income Statement

Year Ended 31 March 2018

	2018 £	2017 £
Turnover		
Room hire	2,090	2,625
Donations	617	–
Halifax Community Associations	3,000	–
Awards for All	9,999	–
Parent Toddler Group - Early Years	–	3,872
Limavady CDI	1,550	–
Southern Health & Social Care Trust	6,152	6,177
	<u>23,408</u>	<u>12,674</u>
Gross profit	<u>23,408</u>	<u>12,674</u>
Overheads		
Administrative expenses	13,825	20,660
	<u>9,583</u>	<u>(7,986)</u>
Operating profit/(loss)	<u>9,583</u>	<u>(7,986)</u>
Profit/(loss) before taxation	<u>9,583</u>	<u>(7,986)</u>

Kilkeel Community Association

Notes to the Detailed Income Statement

Year Ended 31 March 2018

	2018	2017
	£	£
Administrative expenses		
Wages and salaries	7,027	8,978
Room Hire	1,057	735
Rent & rates	1,400	2,400
Light and heat	118	522
Insurance	1,001	854
Motor & travelling	237	120
Telephone	640	588
Printing postage and stationery	287	103
Sundry expenses	156	134
Activity projects expenses	512	4,859
Accountancy fees	660	636
Depreciation of equipment	603	614
Bank charges	127	117
	<u>13,825</u>	<u>20,660</u>

Kilkeel Community Association

Northern Ireland - Charity number 100920

Annual report

Kilkeel Community Association

(A Company limited by guarantee)

Trustees' and Directors' Report

Year Ending 31st March 2018

Charity Number: 100920

Company Number: 32413

Kilkeel Community Association

Report of the Trustees and Directors for the year ending 31st March 2018

The Trustees are pleased to present their annual report for the year ending 31st March 2018. The financial statements for the charitable company were prepared for the period 1st April 2017 to 31st March 2018.

For the accounting year to 31st March 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and the accounts were prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008); They also comply with the Charities' SORP(FRS 102).

Objectives and Activities

The purposes of the charity are:

“To promote the benefit of the inhabitants of the Kilkeel area and its environs (the “area of benefit”) without distinction of sex, race or political, religious or other opinions by advancing education and providing facilities in the interests of social welfare for recreation and other leisure time occupation with the object of improving the condition of life for the said inhabitants.”

The vision of being able to add to the life of the local populace is the main driving force behind KCA. Its main activities during the year fully supported the charitable purposes, namely, in maintaining facilities in the centre of Kilkeel which were accessible to all and in these premises providing numerous educational programs and social occasions for the public benefit. KCA's determination to improve life in the environs in Kilkeel led to an increase in the list of activities and events implemented during the year.

In following our objectives and planning our activities for the year, the trustees confirm they have had regard to CCNI PBR1 The Public Benefit Requirement: Statutory Guidance produced by the Charity Commission NI.

The Facilities

During the year KCA's facilities are rented, in which our Co-ordinator works to organise teachers, talkers and demonstrators to provide a range of interesting and educational classes to older people. The Co-ordinator also has the duty of fulfilling grant applications to ensure the running of the office and sufficient funds are procured from grant bodies to provide for the classes. Her hard work in this is gratefully appreciated by the whole board.

The Educational Programs

During the period of April 2017 to March 2018, KCA delivered the following range of classes and programmes that were in line with the objectives of the charity: Mobile Phone, ICT classes, Art and Art class (10 classes, 2 sessions), Easter Craft, Jewellery and Craft x2, Watercolour session, Boccia, Clay modelling 2 sessions, Christmas craft and Box sessions, Fun & Games, Local History Talk 'Work House', "Patch Work story". The year also saw a large number of events attended such as "Making Space for Me" workshop, Parkinson's Awareness Week, Afternoon Tea with the Quiet Man, Drawn Thread Workshop, Mournes DEA public Consultation on Kitty's Road Playing Field, Fire training, Hearing Loss Clinic, Art Exhibition, Craft and Photography, Positive ageing, AAA Screening and "The Heart of Living & Dying".

The Welfare of Inhabitants

Programmes that ran in conjunction with welfare of the inhabitants of Kilkeel as its main aim included: speakers on Citizen's Advice, Reflexology, Yoga 10 classes and a Walking Group. To increase a sense of community KCA outings were also arranged to Lunch in Sweet Pea Café, Outings to Dobbins in Lisburn, Outings to Dundalk Tea Room and a KCA Get Together.

In following our objectives and planning our activities for the year, the trustees confirm they have had regard to CCNI PBR1 The Public Benefit Requirement: Statutory Guidance produced by the Charity Commission NI.

The Facilities

During the year KCA's facilities are rented, in which our Co-ordinator works to organise teachers, talkers and demonstrators to provide a range of interesting and educational classes to older people. The Co-ordinator also has the duty of fulfilling grant applications to ensure the running of the office and sufficient funds are procured from grant bodies to provide for the classes. Her hard work in this is gratefully appreciated by the whole board.

The Educational Programs

During the period of April 2017 to March 2018, KCA delivered the following range of classes and programmes that were in line with the objectives of the charity: Mobile Phone, ICT classes, Art and Art class (10 classes, 2 sessions), Easter Craft, Jewellery and Craft x2, Watercolour session, Boccia, Clay modelling 2 sessions, Christmas craft and Box sessions, Fun & Games, Local History Talk 'Work House', "Patch Work story". The year also saw a large number of events attended such as "Making Space for Me" workshop, Parkinson's Awareness Week, Afternoon Tea with the Quiet Man, Drawn Thread Workshop, Mournes DEA public Consultation on Kitty's Road Playing Field, Fire training, Hearing Loss Clinic, Art Exhibition, Craft and Photography, Positive ageing, AAA Screening and "The Heart of Living & Dying".

The Welfare of Inhabitants

Programmes that ran in conjunction with welfare of the inhabitants of Kilkeel as its main aim included: speakers on Citizen's Advice, Reflexology, Yoga 10 classes and a Walking Group. To increase a sense of community KCA outings were also arranged to Lunch in Sweet Pea Café, Outings to Dobbins in Lisburn, Outings to Dundalk Tea Room and a KCA Get Together.

Achievements and Performance

KCA sees that its wider benefits to society as a whole include helping our older people (beneficiaries) age in a positive way. KCA's programmes directly and positively improve the quality of older people's lives by offering a varied programme of accessible, relevant and enjoyable activities, open to everyone, assisting those taking part to be happier and healthier while surrounded by a community and social network.

Additionally, KCA combat isolation, bring people from all cultures and denominations to take part collectively in community based activities. This year due to austerity cuts in funding from Government bodies, however, KCA did lose its funding of the Parent and Toddler programme for the rural community. It is hoped that with the restoration of government in time, that this programme will be re-instated.

Financial Review

KCA has no recognised gains or losses as money is accrued as Grant applications are approved and funding is obtained to run the classes. The grant monies are spent on completion of the classes. This situation is seen as continuous and changes each year in relation to how long a programme has been running.

Reserves Policy

KCA is a company limited by guarantee which limits any costs, charges, debts and liabilities of the Company on its dissolution to any amount as may be required not exceeding one pound on every member of the company at that time.

Structure, governance and management

KCA is governed by its Memorandum and Articles of Association. It is a company limited by guarantee. The directors of the charitable company, KCA, are its trustees. As set out in the Articles of Association every

application for admission shall be considered at their first meeting after application. Every member shall either sign a written consent to become a member or sign the Register of Members on becoming a member.

Reference and administrative details

The name of the charity is Kilkeel Community Association. It is normally known as KCA.

The charity's registration number is 100920 and its jurisdiction in which it is registered is Northern Ireland. The company number is NI32413.

The address of the principle office and the registered office is;

3 Meeting House Lane,

Kilkeel,

Co Down,

BT34 4AE

Advisors to the Charity

Accountants : Lenfesty & Co
The Masters House
10 Abbey Yard
Newry
Co Down
BT34 2EG

Bankers : Bank of Ireland
12 Trevor Hill
Newry
Co Down
BT34 1DT

Solicitors : C Murnion & Co
7 Greencastle Street
Kilkeel
Co Down
BT34 4BH

Directors and Trustees

In the reporting period 1st April 2017 to 31st March 2018 the following served as Trustees and Directors:

Mrs N Feron Company Secretary
Mr R Connolly
Mr R Ewart
Mr J Higgins
Mrs A Rice Chairperson

The Trustees confirm that there are no exemptions from disclosure and that the charity holds no funds as custodian trustee on behalf of others.

The Trustees and directors declare that they have approved the Trustees' and Directors' Report above:

Signed on behalf of the charity's trustees

Anne Rice 18/0/19 Dated: *Anne Rice*
Anne Rice

Position: Chairperson

Kilkeel Community Association

Northern Ireland - Charity number 100920

Annual return



NEWRY & MOURNE SENIOR CITIZENS CONSORTIUM
Ballybot House,
28 Cornmarket,
Newry.
BT35 8BG

Independent examiner's report to the charity trustees of Kilkeel Community Association registered charity number NI100920

I report on the accounts of the Trust for the year ended 31st March 2017, which are set out herein.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

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 Commission under section 65(9)(b) of the Charities Act
- State whether particular matters have come to my attention.

Basis of 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.

My 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 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Office Contact: Denise McBride, Ballybot House, 28 Cornmarket, BT35 8BG
Telephone: (028) 3026 6024 Fax: (028) 3026 1411 Email: denise-nmscc@btconnect.com



NEWRY & MOURNE SENIOR CITIZENS CONSORTIUM
Ballybot House,
28 Cornmarket,
Newry.
BT35 8BG

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.

Name: **Kathy Gallagher**

Relevant professional qualification or body: N/A

Address: **Newry and Mourne Senior Citizens Consortium**

Ballybot House, 28 Cornmarket, Newry BT35 8BG

Date: **10th January 2019**

Signed: 

Office Contact: Denise McBride, Ballybot House, 28 Cornmarket, BT35 8BG
Telephone: (028) 3026 6024 Fax: (028) 3026 1411 Email: denise-nmscc@btconnect.com