MAC (NI)

Northern Ireland · Charity number 101511

Details

Status	Overdue
Registered	2015-02-24
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	166 Lower Dromore Road Warrenpoint County Down Bt34 3ln BT34 3LN
Phone	028 41753535
Email	jennifer@mac-ni.org
Website	www.mac-ni.org

Activities

Purposes: The Charity's objects ("Objects") are specifically restricted to the following: 1. To act as a resource for people in Northern Ireland and elsewhere (the "area of benefit"), particularly for those with autistic spectrum disorders and associated communication and interactive difficulties or other forms of disadvantage, by organising programmes of physical, educational and other activities and providing advice, guidance and practical support as a means of: (a) advancing in life and helping people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals; (b) promoting health and well-being, equality of opportunity and the relief of disadvantage; (c) advancing education and training; (d) providing recreational and leisure time activities in the interest of social welfare. 2. To offer: (a) flexible supported training and work experience opportunities for people who are normally disadvantaged in the open employment market; (b) opportunities for social interaction and involvement in wider society through business operations. 3. To promote such other charitable purpose as may from time to time be determined.

What the charity does: The advancement of education,The advancement of health or the saving of lives,The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Advice/advocacy/information,Disability,Education/training,Youth development

Who the charity helps: Learning disabilities,Parents,Sensory disabilities,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2018-09-30	£2,383	£10,090	£0	0

Trustees

Name	Role	Appointed
Mr Ian Cumming		
Mr Mark Cumming		
Mrs Jennifer Cumming		
Ms Emer Murphy		

Accounts

MAC (NI)

(A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements

for the year ended 30 September 2018

John MacMahon & Co
Chartered Accountants and Registered Auditors
112 Camlough Road
Newry
Co. Down
BT35 7EE

Company Number: NI 614604
Charity Number: 101511

MAC (NI)
(A company limited by guarantee, not having a share capital)
CONTENTS

MAC (NI)
(A company limited by guarantee, not having a share capital)
REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Mrs. Jennifer Cumming Mr. Mark Cumming Mr. Ian Cumming Ms Emer Murphy
Charity Number in Northern Ireland	101511
Company Number	NI 614604
Registered Office and Principal Address	34 Lower Knockbarragh Road Rostrevor Newry Co. Down BT34 3DP Northern Ireland
Independent Examiner	John MacMahon & Co Chartered Accountants 112 Camlough Road Newry Co. Down BT35 7EE Northern Ireland
Bankers	Bank of Ireland 12 Trevor Hill Newry Co. Down BT34 IDN Northern Ireland

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the year ended 30 September 2018.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the directors of MAC (NI) present a summary of its purpose, governance, activities, achievements and finances for the financial year 30 September 2018.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice (Charities SORP effective January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives
The principal activity of MAC NI Ltd is to act as a resource for people in Northern Ireland and elsewhere (the "area of benefit") particularly for those with autistic spectrum disorders and associated communication and interactive difficulties or other forms of disadvantage, by organising programmes of physical, educational and other activities and providing advice, guidance and practical support as a means of:

A) Advancing in life and helping people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals with supported volunteering positions 1 per year.

B) Promoting health and well being through the completition of the Community Pharmacy Programme

C) Providing recreation and leisure time activities

MAC NI offer flexible support training and work experience to one adult with Autism throughout the year. This young adult was having difficulty socialising and had not held a job for over 5 years. The supported work experience took place every weekend over the period of 9 months.

We ran two information days in the hope to attract more people to help with volunteering. The aim was to gain 5 new volunteers, possibly parents, as most of our volunteers had started university away from the area leaving us with only our core of 4 people to run any activities and this became a struggle with most having full time jobs and their own family commitments at weekends.

With a reduction in volunteer numbers and resources the decision was made to reduce our funding application to one application to run fun outdoor and indoor sesions (Art sessions and Balance ability session).

We have approached a local retired Councillor to join our Board of Directors. He has agreed to join us at the end of 2019.

DIRECTORS' ANNUAL REPORT

for the year ended 30 September 2018

Structure, Governance and Management

Structure

MAC NI Ltd is a company limited by guarantee and does not have a share capital. It is governed by a memorandum and articles of association and the liability of each member is limited to an amount not exceeding £1.

MAC NI Ltd have adopted robust operating and governance structures supported by policies and procedures which outline the processes and standards required for the governance and delivery of the Social Enterprises work in line with best practice.

Mac (NI) is headed up by a management board of four Directors supported by other professionals who have the necessary skills required to manage and deliver the key areas of responsibility such as Financial Management, Audit, Fundraising, HR functions, Marketing and Administrative support. The income and property of the Social Enterprise will be applied solely towards the promotion of its social objectives.

The directors meet during the year to make management decision on areas such as premises, staff, finances or any other governance issues which may arise. The Board is responsible for policy making and its adherence.

The Board of Trustees of the charity as at 30 September 2018 are listed on the information page 3.

Review of Activites, Achievements and Performance

We continued our activities and offered a number of free learn to cycle sessions and three open days where people could call in for information on what we can organise for them and how we can best direct them for additional services and other working groups they can get involved in.

Financial Review

The results for the financial year are set out on page 9 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the year the company has assets of £20,976 (2017 - £32,252) and liabilities of £3,053 (2017 - £6,622). The net assets of the company have decreased by £(7,707).

Future Developments

Over the coming year MAC NI have the following aims:

- To organise up to four water sports activity sessions focusing on confidence building and encouraging social interaction
- To continue to develop public awareness through open days and social media
- To apply for funding to assist with the running costs
- To run four team building days

Directors

The directors who served throughout the year, except as noted, were as follows:

Mrs. Jennifer Cumming
Mr. Mark Cumming
Mr. Ian Cumming
Ms Emer Murphy

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. MAC (NI) subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

MAC (NI)

(A company limited by guarantee, not having a share capital)

DIRECTORS' ANNUAL REPORT

for the year ended 30 September 2018

Approved by the Board of Directors on 17 October 2019 and signed on its behalf by:

Jennifer Cumming

Mrs. Jennifer Cumming
Director

Emer Murphy

Ms Emer Murphy
Director

STATEMENT OF DIRECTORS' RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

for the year ended 30 September 2018

General responsibilities

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

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors' declaration on unaudited financial statements

In relation to the financial statements comprising the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the charity will continue in operation.

The directors confirm that they have made available to John MacMahon & Co, Chartered Accountants, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 30 September 2018.

Approved by the Board of Directors on 17 October 2019 and signed on its behalf by:

Jennifer Cumming | Emer Murphy

Mrs. Jennifer Cumming
Director

Ms Emer Murphy
Director

MAC (NI)

(A company limited by guarantee, not having a share capital)

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF DIRECTORS OF MAC (NI)

We have examined the financial statements of the company for the year ended 30 September 2018, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our work, or for this report.

Respective responsibilities of directors and examiner

The company's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The company's directors consider that an audit is not required for this year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:

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

Basis of independent examiner's report

We have examined your company financial statements as required under section 65 of the Charities Act and our 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. An examination includes a review of the accounting records kept by the company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We 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 financial statements to be reached.

John MacMahon
JOHN MACMAHON & CO
Chartered Accountants and Registered Auditors
112 Camlough Road
Newry
Co. Down
BT35 7EE
Northern Ireland

Date: 17 October 2019

MAC (NI)

(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the year ended 30 September 2018

	Notes	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total 2018 £	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total 2017 £
Incoming Resources							
Voluntary Income	3.1	2,383	-	2,383	4,110	60,017	64,127
Resources Expended							
Charitable activities	4.1	3,952	6,138	10,090	4,110	44,386	48,496
Net incoming/outgoing resources before transfers		(1,569)	(6,138)	(7,707)	-	15,631	15,631
Gross transfers between funds		-	-	-	-	-	-
Net movement in funds for the year		(1,569)	(6,138)	(7,707)	-	15,631	15,631
Reconciliation of funds							
Balances brought forward at 1 October 2017	10	925	24,705	25,630	925	9,074	9,999
Balances carried forward at 30 September 2018		(644)	18,567	17,923	925	24,705	25,630

The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure relate to continuing activities.

MAC (NI)

(A company limited by guarantee, not having a share capital)
Company Number: NI 614604

BALANCE SHEET

as at 30 September 2018

	Notes	2018 £	2017 £
Fixed Assets			
Tangible assets	7	20,492	26,664
Current Assets			
Cash at bank and in hand		484	5,588
Creditors: Amounts falling due within one year	8	(3,053)	(6,622)
Net Current Liabilities		(2,569)	(1,034)
Total Assets less Current Liabilities		17,923	25,630
Funds			
Restricted trust funds		18,567	24,705
General fund (unrestricted)		(644)	925
Total funds	10	17,923	25,630

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 30 September 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The directors confirm that 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 of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The 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", applying Section 1A of that Standard.

Approved by the Board of Directors and authorised for issue on 17 October 2019 and signed on its behalf by

Jennifer Cumming

Mrs. Jennifer Cumming
Director

Emer Murphy

Ms Emer Murphy
Director

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 September 2018

1. GENERAL INFORMATION

MAC (NI) is a private company limited by guarantee incorporated in Northern Ireland. The registered office of the company is 34 Lower Knockbarragh Road, Rostrevor, Newry, Co. Down, BT34 3DP, Northern Ireland which is also the principal place of business of the company The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the company.

The financial statements cover the individual charity for the year from 1st October 2017 to 30th September 2018.

The Charity is a public benefit entity.

2. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by 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)", and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Cash flow statement
The company has availed of the exemption in FRS 102 from the requirement to produce a cash flow statement because it is classified as a small company.

Fund accounting
The following are the categorises of funds maintained:

Restricted funds
Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the company.

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the company.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Incoming Resources
Income is recognised by inclusion in the Statement of Financial Activities only when the company is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the company.

Income from charitable activities
Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the company. Income from government and other co-funders is recognised when the company is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the company is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the company is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the company is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the company recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the company is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Resources Expended
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the company but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	20% Straight line
Motor vehicles	-	20% Straight line

Creditors
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event, which will probably result in the transfer of economic value to a third party, and the amount due to settle the obligation can be reliably measured or estimated. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due and at their present value where the time value of money is deemed significant. Funds already received from government agencies and other co-founders that do not meet the criteria for recognition as income, are shown in creditors.

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation
No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

The charity is a registered charity, and as such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried out in the furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.
The charity is not registered for VAT and accordingly all their expenditure is inclusive of any VAT returned.

3. INCOME

3.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2018	2017
	£	£	£	£
Voluntary income	2,383	-	2,383	64,127

4. EXPENDITURE

4.1 CHARITABLE ACTIVITIES

	Direct Costs	Other Costs	Support Costs	2018	2017
	£	£	£	£	£
Charitable activities	1,726	6,336	2,028	10,090	48,496

5. ANALYSIS OF SUPPORT COSTS

	2018	2017
	£	£
Insurance	1,105	-
General office	923	-
	2,028	-

6. NET INCOMING RESOURCES

	2018	2017
	£	£
Net Incoming Resources are stated after charging/(crediting):		
Depreciation of tangible assets	6,172	3,379

7. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost			
At 30 September 2018	21,060	9,800	30,860
Depreciation			
At 1 October 2017	2,630	1,566	4,196
Charge for the year	4,212	1,960	6,172
At 30 September 2018	6,842	3,526	10,368
Net book value			
At 30 September 2018	**14,218**	**6,274**	**20,492**
At 30 September 2017	18,430	8,234	26,664

8. CREDITORS
Amounts falling due within one year

	2018 £	2017 £
Trade creditors	**661**	2,230
Other creditors	**1,893**	3,893
Accruals and deferred income	**499**	499
	3,053	6,622

9. RESERVES

	2018 £	2017 £
At 1 October 2017	**25,630**	9,998
for the year	**(7,707)**	15,632
At 30 September 2018	**17,923**	25,630

10. FUNDS
10.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 October 2016	925	9,074	9,999
Movement during the financial year	-	15,631	15,631
At 30 September 2017	925	24,705	25,630
Movement during the financial year	(1,569)	(6,138)	(7,707)
At 30 September 2018	**(644)**	**18,567**	**17,923**

10.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 October 2017 £	Income £	Expenditure £	Transfers between funds £	Balance 30 September 2018 £
Restricted income					
Restricted funds	24,705	-	6,138	-	18,567
Unrestricted income					
Unrestricted General	925	2,383	3,952	-	(644)
Total funds	**25,630**	**2,383**	**10,090**	-	**17,923**

10.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Restricted trust funds	20,492		(1,925)	18,567
Unrestricted general funds	-	484	(1,128)	(644)
	20,492	**484**	**(3,053)**	**17,923**

11. STATUS

The company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

12. RELATED PARTY TRANSACTIONS

East Coast Adventure Ltd, Beechnut Developments Ltd and Mac (NI) Ltd have common directorship.
Mac (NI) received income of £2,383 from East Coast Adventure Ltd during the financial year.
Mac (NI) received a loan of £2,893 from Beechnut Developments Ltd. During the financial year MAC (NI) repaid £1,000 of the loan.

East Coast Adventure Ltd, Beechnut Developments Ltd and Mac (NI) Ltd have common directorship.

13. CASH AND CASH EQUIVALENTS

	2018 £	2017 £
Cash and bank balances	**484**	5,588

14. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the year-end.

Accounts

MAC (NI)

(A company limited by guarantee, not having a share capital)

Report and Unaudited Financial Statements

for the year ended 30 September 2017

John MacMahon & Co
Chartered Accountants and Registered Auditors
112 Camlough Road
Newry
Co. Down
BT35 7EE

Company Number: NI 614604
Charity Number: 101511

CONTENTS

MAC (NI)
(A company limited by guarantee, not having a share capital)
REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Mrs. Jennifer Cumming Ms Emma Eagleson Mr. Mark Cumming Ms Cara McShane (Resigned 1 December 2016) Mr. Ian Cumming Ms Emer Murphy
Charity Number in Northern Ireland	101511
Company Number	NI 614604
Principal Address	34 Lower Knockbarragh Road Rostrevor Newry Co. Down BT34 3DP Northern Ireland
Accountants	John MacMahon & Co Chartered Accountants 112 Camlough Road Newry Co. Down BT35 7EE Northern Ireland
Bankers	Bank of Ireland 12 Trevor Hill Newry Co. Down BT34 IDN Northern Ireland

TRUSTEES' ANNUAL REPORT

for the year ended 30 September 2017

The trustees present their Trustees' Annual Report prepared in accordance with Charities SORP (effective January 2015) and the unaudited financial statements for the year ended 30 September 2017 also prepared in accordance with the aforementioned Statement of Recommended Practice and FRS 102.

The trustees, who are also the directors of the charity, at the date of this report and those who served during the financial year together with the dates of any changes are set out on page 3 and are listed below.

The charitable company is limited by guarantee not having a share capital.

Over the coming year MAC NI have the following aims:

- To run our Community Pharmacy Project for a mixed gender group of 10 young people (11 years - 16 years), their parents and associated family groups
- To run twenty sessions with the Pharmacy leading ten sessions and co-presenting the other ten sessions. Parents/Guardians will also be encouraged to attend these workshops
- To run workshops in the areas of personal care & hygiene, changing body & sex, healthy eating & cooking, the need for exercise and its benefits, money budgeting and first aid
- To continue our People Project in woodland studies and balanceability and our indoor/outdoor activities associated with this project
- To organise a trip away for the day to Tayto Park Ireland
- To run information and "come and try" days in our local park
- To continue to encourage volunteers to get involved with us
- To run a Christmas event and invite our members to attend the lighting of the Christmas lights

Trustees

The trustees who served during the year are as follows:

Mrs. Jennifer Cumming
Ms Emma Eagleson
Mr. Mark Cumming
Ms Cara McShane
Mr. Ian Cumming
Ms Emer Murphy

TRUSTEES' ANNUAL REPORT

for the year ended 30 September 2017

Objectives and Activities
The principal activity of MAC NI Ltd is to act as a resource for people in Northern Ireland and elsewhere (the "area of benefit") particularly for those with autistic spectrum disorders and associated communication and interactive difficulties or other forms of disadvantage, by organising programmes of physical, educational and other activities and providing advice, guidance and practical support as a means of:

A) Advancing in life and helping people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals,

B) Promoting health and well being, equality of opportunity and the relief of disadvantage,

C) Advancing education and training

D) Providing recreational and leisure time activities in the interest of social welfare

MAC NI offer flexible support training and work experience opportunities for people who are normally disadvantaged in the open employment market and opportunities for social interaction and involvement in wider market. It offers opportunities for social interaction and involvement in wider society through business operations.

MAC NI promote such other charitable purpose as may from time to time be determined.

Achievements and Performance
We continued our activities through The Peoples Projects through to it fruition. Our weekly activities included The Woodland Programme and Balanceability Programme. We ran three open days where we offered people opportunities to take part in balaceability and cycling lessons. We purchased new activity equipment which enabled us to continue to develop these programmes. These programmes were run by our volunteers who give up their own time.

Financial Review
The financial statements are presented in the standard format required by the Statement of Recommended Practice "Accounting and Reporting by Charities" and cover the activities of MAC NI. The statements of financial activities shows the gross income from all sources and the split of activities between restricted and unrestricted funds.

MAC NI used £48,496 of the £64,127 funding received in 2017 to match costs in the 2017 year to fund programmes.

Structure, Governance and Management
MAC NI Ltd is a company limited by guarantee and does not have a share capital. It is governed by a memorandum and articles of association and the liability of each member is limited to an amount not exceeding £1.

MAC NI Ltd have adopted robust operating and governance structures supported by policies and procedures which outline the processes and standards required for the governance and delivery of the Social Enterprises work in line with best practice.

The Social Enterprise is headed up by a management board of five Directors supported by other professionals who have the necessary skills required to manage and deliver the key areas of responsibility such as Financial Management, Audit, Fundraising, HR functions, Marketing and Administrative support. The income and property of the Social Enterprise will be applied solely towards the promotion of its social objectives.

The directors meet during the year to make management decision on areas such as premises, staff, finances or any other governance issues which may arise. The Board is responsible for policy making and its adherence.

Special provisions relating to small companies
The above report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

By order of the Board

Mrs. Jennifer Cumming **Trustee**	**Ms Emer Murphy** **Trustee**
Date: 28 June 2018	**Date: 28 June 2018**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the year ended 30 September 2017

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charitable 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 charity and of the net income or expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the Charities SORP (effective January 2015) in accordance with FRS 102 has been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with , and all Regulations to be construed as one with that Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Board

Mrs. Jennifer Cumming
Trustee

Date: 28 June 2018

Ms Emer Murphy
Trustee

Date: 28 June 2018

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF MAC (NI)

I have examined the financial statements of the Trust for the year ended 30 September 2017, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Accounting Policies and the related notes. These financial statements have been prepared under the accounting policies set out therein. The financial statements were not required to be audited in accordance with Part 16 of the Companies Act 2006.

This report is made solely to the charitable company trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the charitable company's Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's Board of Trustees, as a body, for our work, or for this report.

Respective responsibilities of trustees and examiner

As explained more fully in the Statement of Trustees' Responsibilities, the trustees, who are also the directors of the charitable company, are responsible for the preparation of the Trustees' Annual report and the financial statements in accordance with applicable law and Accounting Standards (UK and Ireland). The charitable company trustees consider an audit is not required for this year under Chapter 3 of Part 16 of the Companies Act 2006 but that an independent examination is required under that Act.

It is my responsibility to:

- examine the financial statements under Chapter 3 of Part 16 of the Companies Act 2006 and the Regulations thereunder;
- follow the procedures laid down by the regulatory authorities; and
- state the facts if it has come to my attention in the course of my examination work that any:
  (i) material expenditure or action appears not to be in accordance with the charitable company's trusts;
  (ii) information or explanation I am entitled to under the Regulations has not been afforded to me;
  (iii) information contained in the financial statements is materially inconsistent with the Trustees' Annual report for the year.

Basis of independent examiner's report

My examination work was undertaken in accordance with the general directions given by the regulatory authorities. Such an examination includes a review of the accounting records kept by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from yourselves as the charitable company trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

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

- which gives me reasonable cause to believe that in any material respect the requirements to keep proper accounting records and to prepare accounts which accord with the accounting records and are in accordance with the methods and principles set out in the Charities SORP and which comply with the requirements of section 396 of the Companies Act 2006 other than the requirement to give a true and fair view have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

JOHN MACMAHON & CO
Chartered Accountants and Registered Auditors
112 Camlough Road
Newry
Co. Down
BT35 7EE
Northern Ireland

Date: 28 June 2018

MAC (NI)

(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the year ended 30 September 2017

	Notes	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total 2017 £	Total 2016 £
Incoming Resources					
Generated funds:					
Voluntary Income					
Voluntary income		4,110	60,017	**64,127**	47,990
Resources Expended					
Net Incoming Resources available for charitable application		**4,110**	**60,017**	**64,127**	47,990
Resources Expended on Charitable Activities					
Charitable activities		-	41,432	**41,432**	17,979
Governance costs		4,110	2,954	**7,064**	23,281
		4,110	44,386	**48,496**	41,260
Total Resources Expended	**2**	**4,110**	**44,386**	**48,496**	41,260
Gross transfers between funds		-	-	**-**	-
Surplus/(deficit) for the year		**-**	**15,631**	**15,631**	6,730
Net movement in funds for the year		**-**	**15,631**	**15,631**	6,730
Reconciliation of funds					
Balances brought forward at 1 October 2016		925	9,074	**9,999**	3,269
Balances carried forward at 30 September 2017		**925**	**24,705**	**25,630**	9,999

MAC (NI)
(A company limited by guarantee, not having a share capital)
Company Number: NI 614604

BALANCE SHEET

as at 30 September 2017

	Notes	2017	2016
		£	£
Fixed Assets			
Tangible assets	3	**26,664**	14,083
Current Assets			
Cash and cash equivalents		**5,588**	49,497
Creditors: Amounts falling due within one year	4	**(6,623)**	(53,581)
Net Current Liabilities		**(1,035)**	(4,084)
Total Assets less Current Liabilities		**25,629**	9,999
Funds			
Restricted trust funds		**24,704**	9,074
General fund (unrestricted)		**925**	925
Total funds	6	**25,629**	9,999

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 30 September 2017 the charitable company was entitled to exemption from audit under Section 477 of the Companies Act 2006; and no notice has been deposited under Section 476.

The trustees acknowledge their responsibility for ensuring that the charitable company keeps accounting records which comply with Section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Approved by the board and authorised for issue on 28 June 2018 and signed on its behalf by

Mrs. Jennifer Cumming
Trustee

Ms Emer Murphy
Trustee

ACCOUNTING POLICIES

for the year ended 30 September 2017

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and Part 8 of the Charities Act (Northern Ireland) 2008. They also comply with the Statement of Recommended Practice (SORP 2005, as updated in 2008) and with the financial reporting standards. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements.

Cash flow statement

The charitable company has availed of the exemption in FRS 102 from the requirement to produce a cash flow statement because it is classified as a small charitable company.

Restricted funds

Donations or grants received which are dedicated by the donor for specific purposes. Such purposes are within the overall aim of the organisation.
Grants received during the year have been apportioned and deferred over a 12 month period, unless received for capital items or otherwise stated on the letter of offer.

Unrestricted designated funds

Funds which are expendable at the discretion of the directors in furtherance of the objects of the charity. In addition, funds which may be held in order to finance capital investment and working capital. Unrestricted funds in this period were used to cover governance costs and workshop costs not covered by grants received.
As per the funds policy in the trustees report, the trustees of Mac (NI) aim to build and maintain a reserve to allow the charity to meet commitments, planned activities and any statutory requirements for a three month period in the event of unforseen financial circumstances.

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the charitable company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the charitable company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	20% Straight line
Motor vehicles	-	20% Straight line

Taxation

The charity is a registered charity, and as such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried out in the furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.
The charity is not registered for VAT and accordingly all their expenditure is inclusive of any VAT returned.

1. NET INCOMING RESOURCES

	2017	2016
	£	£
Net Incoming Resources are stated after charging/(crediting):		
Depreciation of tangible assets	**3,379**	817

2. ANALYSIS OF RESOURCES EXPENDED

	Charitable activities 2017	Governance costs 2017	Total 2017	Total 2016
	£	£	£	£
Other costs				
Bank charges	-	323	**323**	162
Hire of services	-	-	**-**	3,968
General office	-	(1,460)	**(1,460)**	5,757
Professional Fees	-	-	**-**	9,128
Advertising	-	198	**198**	1,085
Insurance	-	741	**741**	630
Motor expenses	-	1,722	**1,722**	1,134
Accountancy	-	2,161	**2,161**	600
Depreciation	-	3,379	**3,379**	817
Direct charitable expenditure	41,432	-	**41,432**	17,979
	41,432	7,064	**48,496**	41,260
Totals	**41,432**	**7,064**	**48,496**	41,260

3. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 October 2016	5,100	9,800	14,900
Additions	15,960	-	15,960
At 30 September 2017	21,060	9,800	30,860
Depreciation			
At 1 October 2016	-	817	817
Charge for the year	2,630	749	3,379
At 30 September 2017	2,630	1,566	4,196
Net book value			
At 30 September 2017	**18,430**	**8,234**	**26,664**
At 30 September 2016	5,100	8,983	14,083

4. CREDITORS

Amounts falling due within one year	**2017**	2016
	£	£
Trade creditors	**2,230**	10,095
Other creditors	**3,893**	-
Accruals and deferred income	**500**	43,486
	6,623	53,581

5. ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	**Current assets**	**Current liabilities**	**Total**
	£	**£**	**£**	**£**
Restricted income				
Restricted funds	26,664	4,664	(6,624)	24,704
Unrestricted income				
Unrestricted funds	-	925	-	925
	26,664	**5,589**	**(6,624)**	**25,629**

6. ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 October 2016	**Incoming resources**	**Resources expended**	**Balance 30 September 2017**
	£	**£**	**£**	**£**
Restricted income				
Restricted funds	9,074	60,017	(44,387)	24,704
Unrestricted income				
Unrestricted funds	925	4,110	(4,110)	925
Total funds	**9,999**	**64,127**	**48,497**	**25,629**

7. STATUS

The charitable company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

8. RELATED PARTY TRANSACTIONS

Mac (NI) received a loan from Beechnut Developments Ltd for £2,893.28 and East Coast Adventure Ltd for £1,000.
East Coast Adventure Ltd, Beechnut Developments Ltd and Mac (NI) Ltd have common directorship.
The outstanding balance was paid within one year after the financial year end.

9. CASH AND CASH EQUIVALENTS

	2017	2016
	£	£
Cash and bank balances	**5,588**	49,497

10. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the year-end.

MAC (NI)

Northern Ireland - Charity number 101511

Annual report

MAC (NI)

(A company limited by guarantee, not having a share capital)

Report and Unaudited Financial Statements

for the year ended 30 September 2017

John MacMahon & Co
Chartered Accountants and Registered Auditors
112 Camlough Road
Newry
Co. Down
BT35 7EE

Company Number: NI 614604
Charity Number: 101511

CONTENTS

MAC (NI)
(A company limited by guarantee, not having a share capital)

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Mrs. Jennifer Cumming Ms Emma Eagleson Mr. Mark Cumming Ms Cara McShane (Resigned 1 December 2016) Mr. Ian Cumming Ms Emer Murphy
Charity Number in Northern Ireland	101511
Company Number	NI 614604
Principal Address	34 Lower Knockbarragh Road Rostrevor Newry Co. Down BT34 3DP Northern Ireland
Accountants	John MacMahon & Co Chartered Accountants 112 Camlough Road Newry Co. Down BT35 7EE Northern Ireland
Bankers	Bank of Ireland 12 Trevor Hill Newry Co. Down BT34 IDN Northern Ireland

MAC (NI)

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the year ended 30 September 2017

The trustees present their Trustees' Annual Report prepared in accordance with Charities SORP (effective January 2015) and the unaudited financial statements for the year ended 30 September 2017 also prepared in accordance with the aforementioned Statement of Recommended Practice and FRS 102.

The trustees, who are also the directors of the charity, at the date of this report and those who served during the financial year together with the dates of any changes are set out on page 3 and are listed below.

The charitable company is limited by guarantee not having a share capital.

Over the coming year MAC NI have the following aims:

- To run our Community Pharmacy Project for a mixed gender group of 10 young people (11 years - 16 years), their parents and associated family groups
- To run twenty sessions with the Pharmacy leading ten sessions and co-presenting the other ten sessions. Parents/Guardians will also be encouraged to attend these workshops
- To run workshops in the areas of personal care & hygiene, changing body & sex, healthy eating & cooking, the need for exercise and its benefits, money budgeting and first aid
- To continue our People Project in woodland studies and balanceability and our indoor/outdoor activities associated with this project
- To organise a trip away for the day to Tayto Park Ireland
- To run information and "come and try" days in our local park
- To continue to encourage volunteers to get involved with us
- To run a Christmas event and invite our members to attend the lighting of the Christmas lights

Trustees

The trustees who served during the year are as follows:

Mrs. Jennifer Cumming
Ms Emma Eagleson
Mr. Mark Cumming
Ms Cara McShane
Mr. Ian Cumming
Ms Emer Murphy

TRUSTEES' ANNUAL REPORT

for the year ended 30 September 2017

Objectives and Activities
The principal activity of MAC NI Ltd is to act as a resource for people in Northern Ireland and elsewhere (the "area of benefit") particularly for those with autistic spectrum disorders and associated communication and interactive difficulties or other forms of disadvantage, by organising programmes of physical, educational and other activities and providing advice, guidance and practical support as a means of:

A) Advancing in life and helping people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals,

B) Promoting health and well being, equality of opportunity and the relief of disadvantage,

C) Advancing education and training

D) Providing recreational and leisure time activities in the interest of social welfare

MAC NI offer flexible support training and work experience opportunities for people who are normally disadvantaged in the open employment market and opportunities for social interaction and involvement in wider market. It offers opportunities for social interaction and involvement in wider society through business operations.

MAC NI promote such other charitable purpose as may from time to time be determined.

Achievements and Performance
We continued our activities through The Peoples Projects through to it fruition. Our weekly activities included The Woodland Programme and Balanceability Programme. We ran three open days where we offered people opportunities to take part in balaceability and cycling lessons. We purchased new activity equipment which enabled us to continue to develop these programmes. These programmes were run by our volunteers who give up their own time.

Financial Review
The financial statements are presented in the standard format required by the Statement of Recommended Practice "Accounting and Reporting by Charities" and cover the activities of MAC NI. The statements of financial activities shows the gross income from all sources and the split of activities between restricted and unrestricted funds.

MAC NI used £48,496 of the £64,127 funding received in 2017 to match costs in the 2017 year to fund programmes.

Structure, Governance and Management
MAC NI Ltd is a company limited by guarantee and does not have a share capital. It is governed by a memorandum and articles of association and the liability of each member is limited to an amount not exceeding £1.

MAC NI Ltd have adopted robust operating and governance structures supported by policies and procedures which outline the processes and standards required for the governance and delivery of the Social Enterprises work in line with best practice.

The Social Enterprise is headed up by a management board of five Directors supported by other professionals who have the necessary skills required to manage and deliver the key areas of responsibility such as Financial Management, Audit, Fundraising, HR functions, Marketing and Administrative support. The income and property of the Social Enterprise will be applied solely towards the promotion of its social objectives.

The directors meet during the year to make management decision on areas such as premises, staff, finances or any other governance issues which may arise. The Board is responsible for policy making and its adherence.

Special provisions relating to small companies
The above report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

By order of the Board

Mrs. Jennifer Cumming	**Ms Emer Murphy**
Trustee	**Trustee**
Date: 28 June 2018	**Date: 28 June 2018**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the year ended 30 September 2017

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charitable 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 charity and of the net income or expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the Charities SORP (effective January 2015) in accordance with FRS 102 has been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with , and all Regulations to be construed as one with that Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Board

Mrs. Jennifer Cumming
Trustee

Date: 28 June 2018

Ms Emer Murphy
Trustee

Date: 28 June 2018

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF MAC (NI)

I have examined the financial statements of the Trust for the year ended 30 September 2017, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Accounting Policies and the related notes. These financial statements have been prepared under the accounting policies set out therein. The financial statements were not required to be audited in accordance with Part 16 of the Companies Act 2006.

This report is made solely to the charitable company trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the charitable company's Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's Board of Trustees, as a body, for our work, or for this report.

Respective responsibilities of trustees and examiner

As explained more fully in the Statement of Trustees' Responsibilities, the trustees, who are also the directors of the charitable company, are responsible for the preparation of the Trustees' Annual report and the financial statements in accordance with applicable law and Accounting Standards (UK and Ireland). The charitable company trustees consider an audit is not required for this year under Chapter 3 of Part 16 of the Companies Act 2006 but that an independent examination is required under that Act.

It is my responsibility to:

- examine the financial statements under Chapter 3 of Part 16 of the Companies Act 2006 and the Regulations thereunder;
- follow the procedures laid down by the regulatory authorities; and
- state the facts if it has come to my attention in the course of my examination work that any:
  (i) material expenditure or action appears not to be in accordance with the charitable company's trusts;
  (ii) information or explanation I am entitled to under the Regulations has not been afforded to me;
  (iii) information contained in the financial statements is materially inconsistent with the Trustees' Annual report for the year.

Basis of independent examiner's report

My examination work was undertaken in accordance with the general directions given by the regulatory authorities. Such an examination includes a review of the accounting records kept by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from yourselves as the charitable company trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

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

- which gives me reasonable cause to believe that in any material respect the requirements to keep proper accounting records and to prepare accounts which accord with the accounting records and are in accordance with the methods and principles set out in the Charities SORP and which comply with the requirements of section 396 of the Companies Act 2006 other than the requirement to give a true and fair view have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

JOHN MACMAHON & CO
Chartered Accountants and Registered Auditors
112 Camlough Road
Newry
Co. Down
BT35 7EE
Northern Ireland

Date: 28 June 2018

MAC (NI)

(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the year ended 30 September 2017

	Notes	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total 2017 £	Total 2016 £
Incoming Resources					
Generated funds:					
Voluntary Income					
Voluntary income		4,110	60,017	**64,127**	47,990
Resources Expended					
Net Incoming Resources available for charitable application		**4,110**	**60,017**	**64,127**	47,990
Resources Expended on Charitable Activities					
Charitable activities		-	41,432	**41,432**	17,979
Governance costs		4,110	2,954	**7,064**	23,281
		4,110	44,386	**48,496**	41,260
Total Resources Expended	**2**	**4,110**	**44,386**	**48,496**	41,260
Gross transfers between funds		-	-	**-**	-
Surplus/(deficit) for the year		**-**	**15,631**	**15,631**	6,730
Net movement in funds for the year		**-**	**15,631**	**15,631**	6,730
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Balances brought forward at 1 October 2016		925	9,074	**9,999**	3,269
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MAC (NI)

(A company limited by guarantee, not having a share capital)
Company Number: NI 614604

BALANCE SHEET

as at 30 September 2017

	Notes	2017 £	2016 £
Fixed Assets			
Tangible assets	3	**26,664**	14,083
Current Assets			
Cash and cash equivalents		**5,588**	49,497
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Approved by the board and authorised for issue on 28 June 2018 and signed on its behalf by

Mrs. Jennifer Cumming
Trustee

Ms Emer Murphy
Trustee

ACCOUNTING POLICIES

for the year ended 30 September 2017

Basis of preparation

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Funds which are expendable at the discretion of the directors in furtherance of the objects of the charity. In addition, funds which may be held in order to finance capital investment and working capital. Unrestricted funds in this period were used to cover governance costs and workshop costs not covered by grants received.
As per the funds policy in the trustees report, the trustees of Mac (NI) aim to build and maintain a reserve to allow the charity to meet commitments, planned activities and any statutory requirements for a three month period in the event of unforseen financial circumstances.

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Voluntary income or capital is included in the Statement of Financial Activities when the charitable company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the charitable company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	20% Straight line
Motor vehicles	-	20% Straight line

Taxation

The charity is a registered charity, and as such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried out in the furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.
The charity is not registered for VAT and accordingly all their expenditure is inclusive of any VAT returned.

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 September 2017

1. NET INCOMING RESOURCES

	2017	2016
	£	£
Net Incoming Resources are stated after charging/(crediting):		
Depreciation of tangible assets	**3,379**	817

2. ANALYSIS OF RESOURCES EXPENDED

	Charitable activities 2017	Governance costs 2017	Total 2017	Total 2016
	£	£	£	£
Other costs				
Bank charges	-	323	**323**	162
Hire of services	-	-	**-**	3,968
General office	-	(1,460)	**(1,460)**	5,757
Professional Fees	-	-	**-**	9,128
Advertising	-	198	**198**	1,085
Insurance	-	741	**741**	630
Motor expenses	-	1,722	**1,722**	1,134
Accountancy	-	2,161	**2,161**	600
Depreciation	-	3,379	**3,379**	817
Direct charitable expenditure	41,432	-	**41,432**	17,979
	41,432	7,064	**48,496**	41,260
Totals	**41,432**	**7,064**	**48,496**	41,260

3. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 October 2016	5,100	9,800	14,900
Additions	15,960	-	15,960
At 30 September 2017	21,060	9,800	30,860
Depreciation			
At 1 October 2016	-	817	817
Charge for the year	2,630	749	3,379
At 30 September 2017	2,630	1,566	4,196
Net book value			
At 30 September 2017	**18,430**	**8,234**	**26,664**
At 30 September 2016	5,100	8,983	14,083

4. CREDITORS

Amounts falling due within one year	**2017 £**	2016 £
Trade creditors	**2,230**	10,095
Other creditors	**3,893**	-
Accruals and deferred income	**500**	43,486
	6,623	53,581

5. ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	**Current assets £**	**Current liabilities £**	**Total £**
Restricted income				
Restricted funds	26,664	4,664	(6,624)	24,704
Unrestricted income				
Unrestricted funds	-	925	-	925
	26,664	**5,589**	**(6,624)**	**25,629**

6. ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 October 2016 £	**Incoming resources £**	**Resources expended £**	**Balance 30 September 2017 £**
Restricted income				
Restricted funds	9,074	60,017	(44,387)	24,704
Unrestricted income				
Unrestricted funds	925	4,110	(4,110)	925
Total funds	**9,999**	**64,127**	**48,497**	**25,629**

7. STATUS

The charitable company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

8. RELATED PARTY TRANSACTIONS

Mac (NI) received a loan from Beechnut Developments Ltd for £2,893.28 and East Coast Adventure Ltd for £1,000.
East Coast Adventure Ltd, Beechnut Developments Ltd and Mac (NI) Ltd have common directorship.
The outstanding balance was paid within one year after the financial year end.

9. CASH AND CASH EQUIVALENTS

	2017	2016
	£	£
Cash and bank balances	**5,588**	49,497

10. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the year-end.

MAC (NI)

Northern Ireland - Charity number 101511

Annual return

MAC (NI)

(A company limited by guarantee, not having a share capital)

Report and Unaudited Financial Statements

for the year ended 30 September 2017

John MacMahon & Co
Chartered Accountants and Registered Auditors
112 Camlough Road
Newry
Co. Down
BT35 7EE

Company Number: NI 614604
Charity Number: 101511

MAC (NI)
(A company limited by guarantee, not having a share capital)
CONTENTS

MAC (NI)

(A company limited by guarantee, not having a share capital)

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Mrs. Jennifer Cumming Ms Emma Eagleson Mr. Mark Cumming Ms Cara McShane (Resigned 1 December 2016) Mr. Ian Cumming Ms Emer Murphy
Charity Number in Northern Ireland	101511
Company Number	NI 614604
Principal Address	34 Lower Knockbarragh Road Rostrevor Newry Co. Down BT34 3DP Northern Ireland
Accountants	John MacMahon & Co Chartered Accountants 112 Camlough Road Newry Co. Down BT35 7EE Northern Ireland
Bankers	Bank of Ireland 12 Trevor Hill Newry Co. Down BT34 IDN Northern Ireland

TRUSTEES' ANNUAL REPORT

for the year ended 30 September 2017

The trustees present their Trustees' Annual Report prepared in accordance with Charities SORP (effective January 2015) and the unaudited financial statements for the year ended 30 September 2017 also prepared in accordance with the aforementioned Statement of Recommended Practice and FRS 102.

The trustees, who are also the directors of the charity, at the date of this report and those who served during the financial year together with the dates of any changes are set out on page 3 and are listed below.

The charitable company is limited by guarantee not having a share capital.
Over the coming year MAC NI have the following aims:

- To run our Community Pharmacy Project for a mixed gender group of 10 young people (11 years - 16 years), their parents and associated family groups
- To run twenty sessions with the Pharmacy leading ten sessions and co-presenting the other ten sessions. Parents/Guardians will also be encouraged to attend these workshops
- To run workshops in the areas of personal care & hygiene, changing body & sex, healthy eating & cooking, the need for exercise and its benefits, money budgeting and first aid
- To continue our People Project in woodland studies and balanceability and our indoor/outdoor activities associated with this project
- To organise a trip away for the day to Tayto Park Ireland
- To run information and "come and try" days in our local park
- To continue to encourage volunteers to get involved with us
- To run a Christmas event and invite our members to attend the lighting of the Christmas lights

Trustees
The trustees who served during the year are as follows:

Mrs. Jennifer Cumming
Ms Emma Eagleson
Mr. Mark Cumming
Ms Cara McShane
Mr. Ian Cumming
Ms Emer Murphy

TRUSTEES' ANNUAL REPORT

for the year ended 30 September 2017

Objectives and Activities
The principal activity of MAC NI Ltd is to act as a resource for people in Northern Ireland and elsewhere (the "area of benefit") particularly for those with autistic spectrum disorders and associated communication and interactive difficulties or other forms of disadvantage, by organising programmes of physical, educational and other activities and providing advice, guidance and practical support as a means of:

A) Advancing in life and helping people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals,

B) Promoting health and well being, equality of opportunity and the relief of disadvantage,

C) Advancing education and training

D) Providing recreational and leisure time activities in the interest of social welfare

MAC NI offer flexible support training and work experience opportunities for people who are normally disadvantaged in the open employment market and opportunities for social interaction and involvement in wider market. It offers opportunities for social interaction and involvement in wider society through business operations.

MAC NI promote such other charitable purpose as may from time to time be determined.

Achievements and Performance
We continued our activities through The Peoples Projects through to it fruition. Our weekly activities included The Woodland Programme and Balanceability Programme. We ran three open days where we offered people opportunities to take part in balaceability and cycling lessons. We purchased new activity equipment which enabled us to continue to develop these programmes. These programmes were run by our volunteers who give up their own time.

Financial Review
The financial statements are presented in the standard format required by the Statement of Recommended Practice "Accounting and Reporting by Charities" and cover the activities of MAC NI. The statements of financial activities shows the gross income from all sources and the split of activities between restricted and unrestricted funds.

MAC NI used £48,496 of the £64,127 funding received in 2017 to match costs in the 2017 year to fund programmes.

Structure, Governance and Management
MAC NI Ltd is a company limited by guarantee and does not have a share capital. It is governed by a memorandum and articles of association and the liability of each member is limited to an amount not exceeding £1.

MAC NI Ltd have adopted robust operating and governance structures supported by policies and procedures which outline the processes and standards required for the governance and delivery of the Social Enterprises work in line with best practice.

The Social Enterprise is headed up by a management board of five Directors supported by other professionals who have the necessary skills required to manage and deliver the key areas of responsibility such as Financial Management, Audit, Fundraising, HR functions, Marketing and Administrative support. The income and property of the Social Enterprise will be applied solely towards the promotion of its social objectives.

The directors meet during the year to make management decision on areas such as premises, staff, finances or any other governance issues which may arise. The Board is responsible for policy making and its adherence.

Special provisions relating to small companies
The above report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

By order of the Board

Mrs. Jennifer Cumming	**Ms Emer Murphy**
Trustee	**Trustee**
Date: 28 June 2018	**Date: 28 June 2018**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the year ended 30 September 2017

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charitable 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 charity and of the net income or expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the Charities SORP (effective January 2015) in accordance with FRS 102 has been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with , and all Regulations to be construed as one with that Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Board

Mrs. Jennifer Cumming
Trustee

Date: 28 June 2018

Ms Emer Murphy
Trustee

Date: 28 June 2018

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF MAC (NI)

I have examined the financial statements of the Trust for the year ended 30 September 2017, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Accounting Policies and the related notes. These financial statements have been prepared under the accounting policies set out therein. The financial statements were not required to be audited in accordance with Part 16 of the Companies Act 2006.

This report is made solely to the charitable company trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the charitable company's Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's Board of Trustees, as a body, for our work, or for this report.

Respective responsibilities of trustees and examiner

As explained more fully in the Statement of Trustees' Responsibilities, the trustees, who are also the directors of the charitable company, are responsible for the preparation of the Trustees' Annual report and the financial statements in accordance with applicable law and Accounting Standards (UK and Ireland). The charitable company trustees consider an audit is not required for this year under Chapter 3 of Part 16 of the Companies Act 2006 but that an independent examination is required under that Act.

It is my responsibility to:

- examine the financial statements under Chapter 3 of Part 16 of the Companies Act 2006 and the Regulations thereunder;
- follow the procedures laid down by the regulatory authorities; and
- state the facts if it has come to my attention in the course of my examination work that any:
  (i) material expenditure or action appears not to be in accordance with the charitable company's trusts;
  (ii) information or explanation I am entitled to under the Regulations has not been afforded to me;
  (iii) information contained in the financial statements is materially inconsistent with the Trustees' Annual report for the year.

Basis of independent examiner's report

My examination work was undertaken in accordance with the general directions given by the regulatory authorities. Such an examination includes a review of the accounting records kept by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from yourselves as the charitable company trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

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

- which gives me reasonable cause to believe that in any material respect the requirements to keep proper accounting records and to prepare accounts which accord with the accounting records and are in accordance with the methods and principles set out in the Charities SORP and which comply with the requirements of section 396 of the Companies Act 2006 other than the requirement to give a true and fair view have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

JOHN MACMAHON & CO
Chartered Accountants and Registered Auditors
112 Camlough Road
Newry
Co. Down
BT35 7EE
Northern Ireland

Date: 28 June 2018

MAC (NI)

(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the year ended 30 September 2017

	Notes	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total 2017 £	Total 2016 £
Incoming Resources					
Generated funds:					
Voluntary Income					
Voluntary income		4,110	60,017	**64,127**	47,990
Resources Expended					
Net Incoming Resources available for charitable application		**4,110**	**60,017**	**64,127**	47,990
Resources Expended on Charitable Activities					
Charitable activities		-	41,432	**41,432**	17,979
Governance costs		4,110	2,954	**7,064**	23,281
		4,110	44,386	**48,496**	41,260
Total Resources Expended	**2**	**4,110**	**44,386**	**48,496**	41,260
Gross transfers between funds		-	-	**-**	-
Surplus/(deficit) for the year		**-**	**15,631**	**15,631**	6,730
Net movement in funds for the year		**-**	**15,631**	**15,631**	6,730
Reconciliation of funds					
Balances brought forward at 1 October 2016		925	9,074	**9,999**	3,269
Balances carried forward at 30 September 2017		**925**	**24,705**	**25,630**	9,999

MAC (NI)
(A company limited by guarantee, not having a share capital)
Company Number: NI 614604

BALANCE SHEET

as at 30 September 2017

	Notes	2017	2016
		£	£
Fixed Assets			
Tangible assets	3	**26,664**	14,083
Current Assets			
Cash and cash equivalents		**5,588**	49,497
Creditors: Amounts falling due within one year	4	**(6,623)**	(53,581)
Net Current Liabilities		**(1,035)**	(4,084)
Total Assets less Current Liabilities		**25,629**	9,999
Funds			
Restricted trust funds		**24,704**	9,074
General fund (unrestricted)		**925**	925
Total funds	6	**25,629**	9,999

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 30 September 2017 the charitable company was entitled to exemption from audit under Section 477 of the Companies Act 2006; and no notice has been deposited under Section 476.

The trustees acknowledge their responsibility for ensuring that the charitable company keeps accounting records which comply with Section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Approved by the board and authorised for issue on 28 June 2018 and signed on its behalf by

Mrs. Jennifer Cumming
Trustee

Ms Emer Murphy
Trustee

ACCOUNTING POLICIES

for the year ended 30 September 2017

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and Part 8 of the Charities Act (Northern Ireland) 2008. They also comply with the Statement of Recommended Practice (SORP 2005, as updated in 2008) and with the financial reporting standards. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements.

Cash flow statement

The charitable company has availed of the exemption in FRS 102 from the requirement to produce a cash flow statement because it is classified as a small charitable company.

Restricted funds

Donations or grants received which are dedicated by the donor for specific purposes. Such purposes are within the overall aim of the organisation.
Grants received during the year have been apportioned and deferred over a 12 month period, unless received for capital items or otherwise stated on the letter of offer.

Unrestricted designated funds

Funds which are expendable at the discretion of the directors in furtherance of the objects of the charity. In addition, funds which may be held in order to finance capital investment and working capital. Unrestricted funds in this period were used to cover governance costs and workshop costs not covered by grants received.
As per the funds policy in the trustees report, the trustees of Mac (NI) aim to build and maintain a reserve to allow the charity to meet commitments, planned activities and any statutory requirements for a three month period in the event of unforseen financial circumstances.

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the charitable company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the charitable company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	20% Straight line
Motor vehicles	-	20% Straight line

Taxation

The charity is a registered charity, and as such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried out in the furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.
The charity is not registered for VAT and accordingly all their expenditure is inclusive of any VAT returned.

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 September 2017

1. NET INCOMING RESOURCES

	2017	2016
	£	£
Net Incoming Resources are stated after charging/(crediting):		
Depreciation of tangible assets	**3,379**	817

2. ANALYSIS OF RESOURCES EXPENDED

	Charitable activities 2017	Governance costs 2017	Total 2017	Total 2016
	£	£	£	£
Other costs				
Bank charges	-	323	**323**	162
Hire of services	-	-	**-**	3,968
General office	-	(1,460)	**(1,460)**	5,757
Professional Fees	-	-	**-**	9,128
Advertising	-	198	**198**	1,085
Insurance	-	741	**741**	630
Motor expenses	-	1,722	**1,722**	1,134
Accountancy	-	2,161	**2,161**	600
Depreciation	-	3,379	**3,379**	817
Direct charitable expenditure	41,432	-	**41,432**	17,979
	41,432	7,064	**48,496**	41,260
Totals	**41,432**	**7,064**	**48,496**	41,260

3. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 October 2016	5,100	9,800	14,900
Additions	15,960	-	15,960
At 30 September 2017	21,060	9,800	30,860
Depreciation			
At 1 October 2016	-	817	817
Charge for the year	2,630	749	3,379
At 30 September 2017	2,630	1,566	4,196
Net book value			
At 30 September 2017	**18,430**	**8,234**	**26,664**
At 30 September 2016	5,100	8,983	14,083

4. CREDITORS

Amounts falling due within one year	2017 £	2016 £
Trade creditors	**2,230**	10,095
Other creditors	**3,893**	-
Accruals and deferred income	**500**	43,486
	6,623	53,581

5. ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Restricted income				
Restricted funds	26,664	4,664	(6,624)	24,704
Unrestricted income				
Unrestricted funds	-	925	-	925
	26,664	**5,589**	**(6,624)**	**25,629**

6. ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 October 2016 £	Incoming resources £	Resources expended £	Balance 30 September 2017 £
Restricted income				
Restricted funds	9,074	60,017	(44,387)	24,704
Unrestricted income				
Unrestricted funds	925	4,110	(4,110)	925
Total funds	**9,999**	**64,127**	**48,497**	**25,629**

7. STATUS

The charitable company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

8. RELATED PARTY TRANSACTIONS

Mac (NI) received a loan from Beechnut Developments Ltd for £2,893.28 and East Coast Adventure Ltd for £1,000.
East Coast Adventure Ltd, Beechnut Developments Ltd and Mac (NI) Ltd have common directorship.
The outstanding balance was paid within one year after the financial year end.

9. CASH AND CASH EQUIVALENTS	**2017**	2016
	£	£
Cash and bank balances	**5,588**	49,497

10. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the year-end.

Accounts

MAC (NI)

(A company limited by guarantee, not having a share capital)

Report and Unaudited Financial Statements

for the year ended 30 September 2016

John MacMahon & Co
Chartered Accountants and Registered Auditors
112 Camlough Road
Newry
Co. Down
BT35 7EE

Company Number: NI 614604
Charity Number: 101511

CONTENTS

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Mrs. Jennifer Cumming Ms Emma Eagleson Mr. Mark Cumming Ms Cara McShane (Resigned 1 December 2016) Mr. Ian Cumming Ms Emer Murphy
Charity Number in Northern Ireland	101511
Company Number	NI 614604
Principal Address	34 Lower Knockbarragh Road Rostrevor Newry Co. Down BT34 3DP Northern Ireland
Accountants	John MacMahon & Co Chartered Accountants 112 Camlough Road Newry Co. Down BT35 7EE Northern Ireland
Bankers	Bank of Ireland 12 Trevor Hill Newry Co. Down BT34 IDN Northern Ireland

MAC (NI)

(A company limited by guarantee, not having a share capital)

DIRECTORS' ANNUAL REPORT

for the year ended 30 September 2016

The directors present their Directors' Annual Report prepared in accordance with Charities SORP (effective January 2015) and the unaudited financial statements for the year ended 30 September 2016 also prepared in accordance with the aforementioned Statement of Recommended Practice and FRSSE (effective April 2008).

The directors, who are also the trustees of the charity, at the date of this report and those who served during the financial year together with the dates of any changes are set out on page 3 and are listed below.

The company is limited by guarantee not having a share capital.
Over the coming year MAC NI have the following aims:

- To continue to run on a weekly basis balanceability programmes in an indoor environment with the intention of transferring to the outdoors later in the programme
- To continue to run a weekly woodland programme using the outdoors as the learning environment
- To continue to develop public awareness through open days and social media
- To continue to develop marketing communication materials leaflets and to continue to use social media as a medium to get our events marketed
- To continue to encourage volunteers to get involved and to reach our new target of 15 volunteers
- To continue to run a range of outdoor activities and to also continue our music therapy sessions
- To begin to build up a network of primary/special needs schools that would like to avail of our balanceability programmes on their own premises

Directors

The directors who served during the year are as follows:

Mrs. Jennifer Cumming
Ms Emma Eagleson
Mr. Mark Cumming
Ms Cara McShane
Mr. Ian Cumming
Ms Emer Murphy

DIRECTORS' ANNUAL REPORT

for the year ended 30 September 2016

Objectives and Activities

The principal activity of MAC NI Ltd is to act as a resource for people in Northern Ireland and elsewhere (the "area of benefit") particularly for those with autistic spectrum disorders and associated communication and interactive difficulties or other forms of disadvantage, by organising programmes of physical, educational and other activities and providing advice, guidance and practical support as a means of:

A) Advancing in life and helping people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals,

B) Promoting health and well being, equality of opportunity and the relief of disadvantage,

C) Advancing education and training

D) Providing recreational and leisure time activities in the interest of social welfare

MAC NI offer flexible support training and work experience opportunities for people who are normally disadvantaged in the open employment market and opportunities for social interaction and involvement in wider market. It offers opportunities for social interaction and involvement in wider society through business operations.

MAC NI promote such other charitable purpose as may from time to time be determined.

Achievements and Performance

Music Therapy Session for a group of children some of whom were non-verbal. We purchased new activity equipment including disc golf, camping and archery equipment and delivered outdoor activities including archery, zip line, canoeing, and pier jumping and orienteering on various dates through the year. We started our woodland and balanceability programmes which ran weekly and we ran our horticultural programme culminating in the production of window and ground boxes. We envisage we will continue these activities into next year and the new minibus has been a great asset allowing us access to more participants.

Financial Review

The financial statements are presented in the standard format required by the Statement of Recommended Practice "Accounting and Reporting by Charities" and cover the activities of MAC NI. The statements of financial activities shows the gross income from all sources and the split of activities between restricted and unrestricted funds.

MAC NI used £41,260 of the £47,990 funding received in 2016 to match costs in the 2016 year to fund programmes.

Structure, Governance and Management

MAC NI Ltd is a company limited by guarantee and does not have a share capital. It is governed by a memorandum and articles of association and the liability of each member is limited to an amount not exceeding £1.

MAC NI Ltd have adopted robust operating and governance structures supported by policies and procedures which outline the processes and standards required for the governance and delivery of the Social Enterprises work in line with best practice.

The Social Enterprise is headed up by a management board of six Directors supported by other professionals who have the necessary skills required to manage and deliver the key areas of responsibility such as Financial Management, Audit, Fundraising, HR functions, Marketing and Administrative support. The income and property of the Social Enterprise will be applied solely towards the promotion of its social objectives.

The directors meet during the year to make management decision on areas such as premises, staff, finances or any other governance issues which may arise. The Board is responsible for policy making and its adherence.

The Board of Trustees of the charity as at 30 September 2016 are listed on the information page 3.

Special provisions relating to small companies

The above report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

By order of the Board

Mr. Mark Cumming
Director

Date: 28 June 2017

Mrs. Jennifer Cumming
Director

Date: 28 June 2017

MAC (NI)

(A company limited by guarantee, not having a share capital)

STATEMENT OF DIRECTORS' RESPONSIBILITIES

for the year ended 30 September 2016

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

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the net income or expenditure of the charity for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the Charities SORP (effective April 2008) in accordance with FRSSE 2015 has been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with , and all Regulations to be construed as one with that Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Board

Mr. Mark Cumming
Director

Date: 28 June 2017

Mrs. Jennifer Cumming
Director

Date: 28 June 2017

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF DIRECTORS OF MAC (NI)

I have examined the financial statements of the Trust for the year ended 30 September 2016, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Accounting Policies and the related notes. These financial statements have been prepared under the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements were not required to be audited in accordance with Part 16 of the Companies Act 2006.

This report is made solely to the company directors, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's Board of Directors, as a body, for our work, or for this report.

Respective responsibilities of directors and examiner

As explained more fully in the Statement of Directors' Responsibilities, the directors, who are also the trustees of the company, are responsible for the preparation of the Directors' Annual report and the financial statements in accordance with applicable law and Accounting Standards (UK and Ireland). The company directors consider an audit is not required for this year under Chapter 3 of Part 16 of the Companies Act 2006 but that an independent examination is required under that Act.

It is my responsibility to:

- examine the financial statements under Chapter 3 of Part 16 of the Companies Act 2006 and the Regulations thereunder;
- follow the procedures laid down by the regulatory authorities; and
- state the facts if it has come to my attention in the course of my examination work that any:
  (i) material expenditure or action appears not to be in accordance with the company's trusts;
  (ii) information or explanation I am entitled to under the Regulations has not been afforded to me;
  (iii) information contained in the financial statements is materially inconsistent with the Directors' Annual report for the year.

Basis of independent examiner's report

My examination work was undertaken in accordance with the general directions given by the regulatory authorities. Such an examination includes a review of the accounting records kept by the company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from yourselves as the company directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

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

- which gives me reasonable cause to believe that in any material respect the requirements to keep proper accounting records and to prepare accounts which accord with the accounting records and are in accordance with the methods and principles set out in the Charities SORP and which comply with the requirements of section 396 of the Companies Act 2006 other than the requirement to give a true and fair view have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

John MacMahon

John MacMahon
JOHN MACMAHON & CO
Chartered Accountants and Registered Auditors
112 Camlough Road
Newry
Co. Down
BT35 7EE
Northern Ireland

Date: 28 June 2017

MAC (NI)

(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the year ended 30 September 2016

	Notes	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total 2016 £	Total 2015 £
Incoming Resources					
Generated funds:					
Voluntary Income					
Voluntary income		5,600	42,390	**47,990**	23,520
Resources Expended					
Net Incoming Resources available for charitable application		**5,600**	**42,390**	**47,990**	23,520
Resources Expended on Charitable Activities					
Charitable activities		-	17,979	**17,979**	16,471
Governance costs		5,600	17,681	**23,281**	3,580
		5,600	35,660	**41,260**	20,051
Total Resources Expended	2	**5,600**	**35,660**	**41,260**	20,051
Gross transfers between funds		-	-	**-**	-
Surplus/(deficit) for the year		**-**	**6,730**	**6,730**	3,469
Net movement in funds for the year		**-**	**6,730**	**6,730**	3,469
Reconciliation of funds					
Balances brought forward at 1 October 2015		925	2,344	**3,269**	(200)
Balances carried forward at 30 September 2016		**925**	**9,074**	**9,999**	3,269

MAC (NI)

(A company limited by guarantee, not having a share capital)
Company Number: NI 614604

BALANCE SHEET

as at 30 September 2016

	Notes	2016 £	2015 £
Fixed Assets			
Tangible assets	3	14,083	-
Current Assets			
Debtors	4	-	3,600
Cash at bank and in hand		49,497	311
		49,497	3,911
Creditors: Amounts falling due within one year	5	(53,581)	(642)
Net Current (Liabilities)/Assets		(4,084)	3,269
Total Assets less Current Liabilities		9,999	3,269
Funds			
Restricted trust funds		9,074	3,269
General fund (unrestricted)		925	-
Total funds	7	9,999	3,269

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

For the financial year ended 30 September 2016 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006; and no notice has been deposited under Section 476.

The directors acknowledge their responsibility for ensuring that the company keeps accounting records which comply with Section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Approved by the board and authorised for issue on 28 June 2017 and signed on its behalf by

Mr. Mark Cumming
Director

Mrs. Jennifer Cumming
Director

ACCOUNTING POLICIES

for the year ended 30 September 2016

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and Part 8 of the Charities Act (Northern Ireland) 2008. They also comply with the Statement of Recommended Practice (SORP 2005, as updated in 2008) and with the Financial Reporting Standard for Smaller Entities (effective April 2008). The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Restricted funds

Donations or grants received which are dedicated by the donor for specific purposes. Such purposes are within the overall aim of the organisation.
Grants received during the year have been apportioned and deferred over a 12 month period, unless received for capital items or otherwise stated on the letter of offer.

Unrestricted designated funds

Funds which are expendable at the discretion of the directors in furtherance of the objects of the charity. In addition, funds which may be held in order to finance capital investment and working capital. Unrestricted funds in this period were used to cover governance costs and workshop costs not covered by grants received.
As per the funds policy in the trustees report, the trustees of Mac (NI) aim to build and maintain a reserve to allow the charity to meet commitments, planned activities and any statutory requirements for a three month period in the event of unforseen financial circumstances.

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	20% Straight line
Motor vehicles	-	20% Straight line

Taxation

The charity is a registered charity, and as such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried out in the furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.
The charity is not registered for VAT and accordingly all their expenditure is inclusive of any VAT returned.

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 September 2016

1. NET INCOMING RESOURCES

	2016 £	2015 £
Net Incoming Resources are stated after charging/(crediting):		
Depreciation of tangible assets	**817**	-

2. ANALYSIS OF RESOURCES EXPENDED

	Charitable activities £	Governance costs £	Total £
Other costs			
Bank charges	-	162	**162**
Hire of services	-	3,968	**3,968**
General office	-	5,757	**5,757**
Professional Fees	-	9,128	**9,128**
Advertising	-	1,085	**1,085**
Insurance	-	630	**630**
Motor expenses	-	1,134	**1,134**
Accountancy	-	600	**600**
Depreciation	-	817	**817**
Direct charitable expenditure	17,979	-	**17,979**
	17,979	23,281	**41,260**
Totals	**17,979**	**23,281**	**41,260**

3. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost			
Additions	5,100	9,800	14,900
At 30 September 2016	5,100	9,800	14,900
Depreciation			
Charge for the year	-	817	817
At 30 September 2016	-	817	817
Net book value			
At 30 September 2016	**5,100**	**8,983**	**14,083**

4. DEBTORS

	2016 £	2015 £
Other debtors	-	3,600

5. CREDITORS

Amounts falling due within one year

	2016 £	2015 £
Trade creditors	**10,095**	442
Other creditors	**43,486**	200
	53,581	642

6. ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Restricted income				
Restricted funds	14,083	48,572	(53,581)	9,074
Unrestricted income				
Unrestricted funds	-	925	-	925
	14,083	**49,497**	**(53,581)**	**9,999**

7. ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 October 2015 £	Incoming resources £	Resources expended £	Balance 30 September 2016 £
Restricted income				
Restricted funds	2,344	42,390	(35,660)	9,074
Unrestricted income				
Unrestricted funds	925	5,600	(5,600)	925
Total funds	**3,269**	**47,990**	**41,260**	**9,999**

8. STATUS

The company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

9. RELATED PARTY TRANSACTIONS

East Coast Adventure Ltd and Mac (NI) have common directorship. During the financial year Mac (NI) rented an office from East Coast Adventure Ltd for the total of £2,600. East Coast Adventure Ltd donated £2,600 to Mac (NI).

10. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the year-end.

MAC (NI)

Northern Ireland - Charity number 101511

Annual report

DIRECTORS' ANNUAL REPORT

for the year ended 30 September 2016

Objectives and Activities

The principal activity of MAC NI Ltd is to act as a resource for people in Northern Ireland and elsewhere (the "area of benefit") particularly for those with autistic spectrum disorders and associated communication and interactive difficulties or other forms of disadvantage, by organising programmes of physical, educational and other activities and providing advice, guidance and practical support as a means of:

A) Advancing in life and helping people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals,

B) Promoting health and well being, equality of opportunity and the relief of disadvantage,

C) Advancing education and training

D) Providing recreational and leisure time activities in the interest of social welfare

MAC NI offer flexible support training and work experience opportunities for people who are normally disadvantaged in the open employment market and opportunities for social interaction and involvement in wider market. It offers opportunities for social interaction and involvement in wider society through business operations.

MAC NI promote such other charitable purpose as may from time to time be determined.

Achievements and Performance

Music Therapy Session for a group of children some of whom were non-verbal. We purchased new activity equipment including disc golf, camping and archery equipment and delivered outdoor activities including archery, zip line, canoeing, and pier jumping and orienteering on various dates through the year. We started our woodland and balanceability programmes which ran weekly and we ran our horticultural programme culminating in the production of window and ground boxes. We envisage we will continue these activities into next year and the new minibus has been a great asset allowing us access to more participants.

Financial Review

The financial statements are presented in the standard format required by the Statement of Recommended Practice "Accounting and Reporting by Charities" and cover the activities of MAC NI. The statements of financial activities shows the gross income from all sources and the split of activities between restricted and unrestricted funds.

MAC NI used £41,260 of the £47,990 funding received in 2016 to match costs in the 2016 year to fund programmes.

Structure, Governance and Management

MAC NI Ltd is a company limited by guarantee and does not have a share capital. It is governed by a memorandum and articles of association and the liability of each member is limited to an amount not exceeding £1.

MAC NI Ltd have adopted robust operating and governance structures supported by policies and procedures which outline the processes and standards required for the governance and delivery of the Social Enterprises work in line with best practice.

The Social Enterprise is headed up by a management board of six Directors supported by other professionals who have the necessary skills required to manage and deliver the key areas of responsibility such as Financial Management, Audit, Fundraising, HR functions, Marketing and Administrative support. The income and property of the Social Enterprise will be applied solely towards the promotion of its social objectives.

The directors meet during the year to make management decision on areas such as premises, staff, finances or any other governance issues which may arise. The Board is responsible for policy making and its adherence.

The Board of Trustees of the charity as at 30 September 2016 are listed on the information page 3.

DIRECTORS' ANNUAL REPORT

for the year ended 30 September 2016

Special provisions relating to small companies

The above report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

By order of the Board

Mr. Mark Cumming
Director

Date: 28 June 2017

Mrs. Jennifer Cumming
Director

Date: 28 June 2017

MAC (NI)

Northern Ireland - Charity number 101511

Annual return

MAC (NI)

(A company limited by guarantee, not having a share capital)

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF DIRECTORS OF MAC (NI)

I have examined the financial statements of the Trust for the year ended 30 September 2016, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Accounting Policies and the related notes. These financial statements have been prepared under the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements were not required to be audited in accordance with Part 16 of the Companies Act 2006.

This report is made solely to the company directors, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's Board of Directors, as a body, for our work, or for this report.

Respective responsibilities of directors and examiner

As explained more fully in the Statement of Directors' Responsibilities, the directors, who are also the trustees of the company, are responsible for the preparation of the Directors' Annual report and the financial statements in accordance with applicable law and Accounting Standards (UK and Ireland). The company directors consider an audit is not required for this year under Chapter 3 of Part 16 of the Companies Act 2006 but that an independent examination is required under that Act.

It is my responsibility to:

- examine the financial statements under Chapter 3 of Part 16 of the Companies Act 2006 and the Regulations thereunder;
- follow the procedures laid down by the regulatory authorities; and
- state the facts if it has come to my attention in the course of my examination work that any:
  (i) material expenditure or action appears not to be in accordance with the company's trusts;
  (ii) information or explanation I am entitled to under the Regulations has not been afforded to me;
  (iii) information contained in the financial statements is materially inconsistent with the Directors' Annual report for the year.

Basis of independent examiner's report

My examination work was undertaken in accordance with the general directions given by the regulatory authorities. Such an examination includes a review of the accounting records kept by the company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from yourselves as the company directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

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

- which gives me reasonable cause to believe that in any material respect the requirements to keep proper accounting records and to prepare accounts which accord with the accounting records and are in accordance with the methods and principles set out in the Charities SORP and which comply with the requirements of section 396 of the Companies Act 2006 other than the requirement to give a true and fair view have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

John MacMahon

John MacMahon

JOHN MACMAHON & CO

Chartered Accountants and Registered Auditors

112 Camlough Road

Newry

Co. Down

BT35 7EE

Northern Ireland

Date: 28 June 2017