

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

MAC (NI)

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CONTENTS

	Page
Reference and Administrative Information	3
Directors' Annual Report	4 - 6
Statement of Directors' Responsibilities	7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Accounting Policies	11
Notes to the Financial Statements	12 - 13

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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

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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

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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.

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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

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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.

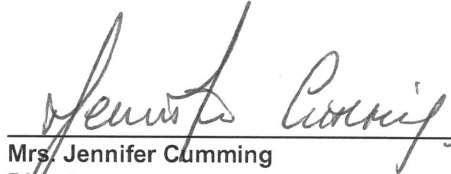
The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with , and all Regulations to be construed as one with that Act. They are also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

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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.

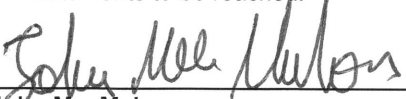
Basis of independent examiner's report

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 & CO

Chartered Accountants and Registered Auditors

112 Camlough Road

Newry

Co. Down

BT35 7EE

Northern Ireland

Date: 28 June 2017

MAC (NI)

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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)

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Company Number: NI 614604

BALANCE SHEET

as at 30 September 2016

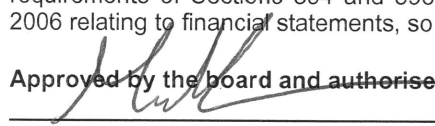
	Notes	2016 £	2015 £
Fixed Assets			
Tangible assets	3	14,083	-
Current Assets			
Debtors	4	-	3,600
Cash at bank and in hand		49,497	311
		49,497	3,911
Creditors: Amounts falling due within one year	5	(53,581)	(642)
Net Current (Liabilities)/Assets		(4,084)	3,269
Total Assets less Current Liabilities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

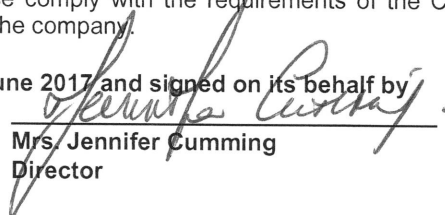
These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

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

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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 unforeseen 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.

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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

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

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 30 September 2016

5. CREDITORS	2016	2015
Amounts falling due within one year	£	£
Trade creditors	10,095	442
Other creditors	43,486	200
	<u>53,581</u>	<u>642</u>

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
	<u>14,083</u>	<u>49,497</u>	<u>(53,581)</u>	<u>9,999</u>

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	<u>3,269</u>	<u>47,990</u>	<u>41,260</u>	<u>9,999</u>

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.