

**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**

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**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

## **MAC (NI)**

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

# **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 its 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 balanceability 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**

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**Mrs. Jennifer Cumming**  
Trustee

**Date: 28 June 2018**

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**Ms Emer Murphy**  
Trustee

**Date: 28 June 2018**

## **MAC (NI)**

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

# **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**

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**Mrs. Jennifer Cumming**  
Trustee

**Date: 28 June 2018**

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**Ms Emer Murphy**  
Trustee

**Date: 28 June 2018**

## **MAC (NI)**

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

# **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.

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### **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					
<b>Generated funds:</b>					
<b>Voluntary Income</b>					
Voluntary income		4,110	60,017	<b>64,127</b>	47,990
Resources Expended					
<b>Net Incoming Resources</b>					
<b>available for charitable application</b>		<b>4,110</b>	<b>60,017</b>	<b>64,127</b>	47,990
<b>Resources Expended on Charitable Activities</b>					
Charitable activities		-	41,432	<b>41,432</b>	17,979
Governance costs		4,110	2,954	<b>7,064</b>	23,281
		4,110	44,386	<b>48,496</b>	41,260
<b>Total Resources Expended</b>	<b>2</b>	<b>4,110</b>	<b>44,386</b>	<b>48,496</b>	41,260
Gross transfers between funds		-	-	-	-
<b>Surplus/(deficit) for the year</b>		-	<b>15,631</b>	<b>15,631</b>	6,730
<b>Net movement in funds for the year</b>		-	<b>15,631</b>	<b>15,631</b>	6,730
<b>Reconciliation of funds</b>					
Balances brought forward at 1 October 2016		925	9,074	<b>9,999</b>	3,269
<b>Balances carried forward at 30 September 2017</b>		<b>925</b>	<b>24,705</b>	<b>25,630</b>	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 £
<b>Fixed Assets</b>			
Tangible assets	3	26,664	14,083
<b>Current Assets</b>			
Cash and cash equivalents		5,588	49,497
<b>Creditors: Amounts falling due within one year</b>	4	(6,623)	(53,581)
<b>Net Current Liabilities</b>		(1,035)	(4,084)
<b>Total Assets less Current Liabilities</b>		25,629	9,999
<b>Funds</b>			
Restricted trust funds		24,704	9,074
General fund (unrestricted)		925	925
<b>Total funds</b>	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

## **MAC (NI)**

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

## **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 unforeseen 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.

**MAC (NI)**

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

**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	Governance costs	Total	Total	
	2017	2017	2017	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	

**MAC (NI)**

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

**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the year ended 30 September 2017

<b>4. CREDITORS</b>	<b>2017</b>	<b>2016</b>
<b>Amounts falling due within one year</b>	<b>£</b>	<b>£</b>
Trade creditors	<b>2,230</b>	10,095
Other creditors	<b>3,893</b>	-
Accruals and deferred income	<b>500</b>	43,486
	<b>6,623</b>	53,581

<b>5. ANALYSIS OF NET ASSETS BY FUND</b>	<b>Fixed assets - charity use £</b>	<b>Current assets £</b>	<b>Current liabilities £</b>	<b>Total £</b>
<b>Restricted income</b>				
Restricted funds	26,664	4,664	(6,624)	24,704
<b>Unrestricted income</b>				
Unrestricted funds	-	925	-	925
	<b>26,664</b>	<b>5,589</b>	<b>(6,624)</b>	<b>25,629</b>

<b>6. ANALYSIS OF MOVEMENTS ON FUNDS</b>	<b>Balance 1 October 2016 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance 30 September 2017 £</b>
<b>Restricted income</b>				
Restricted funds	9,074	60,017	(44,387)	24,704
<b>Unrestricted income</b>				
Unrestricted funds	925	4,110	(4,110)	925
<b>Total funds</b>	<b>9,999</b>	<b>64,127</b>	<b>48,497</b>	<b>25,629</b>

**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.

**MAC (NI)**

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

**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the year ended 30 September 2017

9.	<b>CASH AND CASH EQUIVALENTS</b>	<b>2017</b>	2016
		£	£
	Cash and bank balances	<b>5,588</b>	49,497

**10. POST-BALANCE SHEET EVENTS**

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