

Company registration number: NI607213

Charity registration number: 101644

## Ballymarlow & District Community Group

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2020

## D. T. CARSON & Co

CHARTERED ACCOUNTANTS

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CHARTERED  
ACCOUNTANTS  
IRELAND

## **Ballymarlow & District Community Group**

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## **Ballymarlow & District Community Group**

### **Reference and Administrative Details**

<b>Trustees</b>	Robert C Andrews Thomas Anderson Wilma Anderson
<b>Secretary</b>	Wilma Anderson
<b>Principal Office</b>	46 Moorfields Road Ballymarlagh Ballymena Co Antrim BT42 3BT  The charity is incorporated in Northern Ireland.
<b>Company Registration Number</b>	NI607213
<b>Charity Registration Number</b>	101644
<b>Independent Examiner</b>	D T Carson & Co 51-53 Thomas Street Ballymena Co Antrim BT43 6AZ

## Ballymarlow & District Community Group

### Statement of Financial Activities for the Year Ended 31 March 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and Endowments from:</b>				
Charitable activities	3	-	15,630	15,630
Total income		-	15,630	15,630
<b>Expenditure on:</b>				
Charitable activities	4	(5,175)	(7,140)	(12,315)
Total expenditure		(5,175)	(7,140)	(12,315)
Net (expenditure)/income		(5,175)	8,490	3,315
Transfers between funds		3,114	(3,114)	-
Net movement in funds		(2,061)	5,376	3,315
<b>Reconciliation of funds</b>				
Total funds brought forward		(8,130)	71,614	63,484
Total funds carried forward	11	(10,191)	76,990	66,799
	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
<b>Income and Endowments from:</b>				
Charitable activities	3	5,498	4,829	10,327
Total income		5,498	4,829	10,327
<b>Expenditure on:</b>				
Charitable activities	4	(6,356)	(8,179)	(14,535)
Total expenditure		(6,356)	(8,179)	(14,535)
Net expenditure		(858)	(3,350)	(4,208)
Transfers between funds		3,114	(3,114)	-
Net movement in funds		2,256	(6,464)	(4,208)
<b>Reconciliation of funds</b>				
Total funds brought forward		(10,386)	78,078	67,692
Total funds carried forward	11	(8,130)	71,614	63,484

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

The funds breakdown for 2019 is shown in note 11.

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

## Ballymarlow & District Community Group

(Registration number: NI607213)  
Balance Sheet as at 31 March 2020

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	7	73,145	76,470
<b>Current assets</b>			
Debtors	8	3,340	2,500
Cash at bank and in hand	9	<u>5,079</u>	<u>2,660</u>
		8,419	5,160
<b>Creditors: Amounts falling due within one year</b>	10	<u>(14,765)</u>	<u>(18,146)</u>
<b>Net current liabilities</b>		<u>(6,346)</u>	<u>(12,986)</u>
<b>Net assets</b>		<u>66,799</u>	<u>63,484</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	11	76,990	71,614
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>(10,191)</u>	<u>(8,130)</u>
<b>Total funds</b>	11	<u>66,799</u>	<u>63,484</u>

For the financial year ending 31 March 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on 22 January 2021 and signed on their behalf by:



Robert C Andrews  
Trustee

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

## Ballymarlow & District Community Group

### Notes to the Financial Statements for the Year Ended 31 March 2020

#### 3 Income from charitable activities

		Restricted funds £	Total 2020 £
Grants		15,630	15,630
	Unrestricted funds General £	Restricted funds £	Total 2019 £
Grants	-	4,829	4,829
Donations	440	-	440
Hire of Hall	66	-	66
Fundraising events	4,992	-	4,992
	<u>5,498</u>	<u>4,829</u>	<u>10,327</u>

#### 4 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Project costs	-	7,140	7,140
Heat & light	520	-	520
Printing & stationery	100	-	100
Sundry expenses	21	-	21
Bank charges	81	-	81
Loan interest	768	-	768
Accountancy	360	-	360
Depreciation of leasehold property	3,325	-	3,325
<b>Total for 2020</b>	<u>5,175</u>	<u>7,140</u>	<u>12,315</u>
<b>Total for 2019</b>	<u>6,356</u>	<u>8,179</u>	<u>14,535</u>

## Ballymarlow & District Community Group

### Notes to the Financial Statements for the Year Ended 31 March 2020

**Total  
expenditure  
£**

#### 5 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2020 £	2019 £
Depreciation of fixed assets	<u>3,325</u>	<u>3,325</u>

#### 6 Taxation

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

#### 7 Tangible fixed assets

	Leasehold Property £	Total £
<b>Cost</b>		
At 1 April 2019	<u>99,743</u>	<u>99,743</u>
At 31 March 2020	<u>99,743</u>	<u>99,743</u>
<b>Depreciation</b>		
At 1 April 2019	23,273	23,273
Charge for the year	<u>3,325</u>	<u>3,325</u>
At 31 March 2020	<u>26,598</u>	<u>26,598</u>
<b>Net book value</b>		
At 31 March 2020	<u>73,145</u>	<u>73,145</u>
At 31 March 2019	<u>76,470</u>	<u>76,470</u>

#### 8 Debtors

	2020 £	2019 £
Other debtors	<u>3,340</u>	<u>2,500</u>

#### 9 Cash and cash equivalents

	2020 £	2019 £
Cash at bank	<u>5,079</u>	<u>2,660</u>

## Ballymarlow & District Community Group

### Notes to the Financial Statements for the Year Ended 31 March 2020

#### 10 Creditors: amounts falling due within one year

	2020 £	2019 £
Other loans	13,546	16,025
Other creditors	(1)	1
Accruals	<u>1,220</u>	<u>2,120</u>
	<u>14,765</u>	<u>18,146</u>



## Ballymarlow & District Community Group

### Notes to the Financial Statements for the Year Ended 31 March 2020

#### 11 Funds

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
<b>Unrestricted</b>					
<i>General</i>					
General Fund	(8,130)	-	(5,175)	3,114	(10,191)
<b>Restricted</b>					
Property Grant Fund	71,614	-	-	(3,114)	68,500
Mid & East Antrim Council	-	2,500	(2,500)	-	-
DFC Volunteering	-	740	(740)	-	-
John Moores Foundation	-	2,400	-	-	2,400
National Lottery Community Fund	-	9,990	(3,900)	-	6,090
<b>Total restricted</b>	<u>71,614</u>	<u>15,630</u>	<u>(7,140)</u>	<u>(3,114)</u>	<u>76,990</u>
<b>Total funds</b>	<u>63,484</u>	<u>15,630</u>	<u>(12,315)</u>	<u>-</u>	<u>66,799</u>
	Balance at 1 April 2018 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2019 £
<b>Unrestricted funds</b>					
<i>General</i>					
General Fund	(10,385)	5,497	(6,356)	3,114	(8,130)
<b>Restricted</b>					
Property Grant Fund	74,728	-	-	(3,114)	71,614
Mid & East Antrim Council	-	3,340	(3,340)	-	-
DAERA Rural Micro	-	1,489	(1,489)	-	-
John Moores Foundation	3,350	-	(3,350)	-	-
<b>Total restricted funds</b>	<u>78,078</u>	<u>4,829</u>	<u>(8,179)</u>	<u>(3,114)</u>	<u>71,614</u>
<b>Total funds</b>	<u>67,693</u>	<u>10,326</u>	<u>(14,535)</u>	<u>-</u>	<u>63,484</u>

## **Ballymarlow & District Community Group**

### **Independent Examiner's Report to the trustees of Ballymarlow & District Community Group**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2020 which are set out on pages 5 to 12.

#### **Respective responsibilities of trustees and examiner**

As the charity's trustees of Ballymarlow & District Community Group (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the accounts of Ballymarlow & District Community Group are not required to be audited under company law, and are eligible for independent examination, it is my responsibility to:

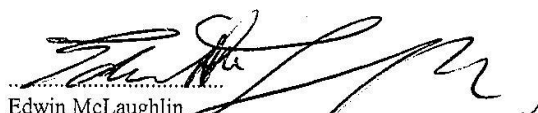
- examine the accounts under section 65 of the Charities Act
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- to state whether particular matters have come to my attention.

#### **Independent examiner's statement**

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

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

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



Edwin McLaughlin  
Institute of Chartered Accountants in Ireland

51-53 Thomas Street  
Ballymena  
Co Antrim  
BT43 6AZ

22 January 2021

## **Ballymarlow & District Community Group**

### **Notes to the Financial Statements for the Year Ended 31 March 2020**

#### **1 Charity status**

The charity is limited by share capital, incorporated in Northern Ireland.

The address of its registered office is:

46 Moorfields Road

Ballymarlagh

Ballymena

Co Antrim

BT42 3BT

These financial statements were authorised for issue by the trustees on 22 January 2021.

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

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

##### **Statement of compliance**

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

##### **Basis of preparation**

Ballymarlow & District Community Group meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

From the early part of this year the Covid-19 health crisis has spread across the globe and in addition to the enormous impact on human health, it has also caused severe economic disruption. The UK Government announced on 23 March 2020 the lockdown of all non-essential businesses and that the public must all stay at home to prevent the spread of the virus. As a result Ballymarlow & District Community Group were not able in the short term to hold planned fundraising activities and had to postpone planned activities that support the local community area. The group are hopeful to be able to resume their activities when it is safe to do so.

The financial statements have been prepared on a going concern. They directors note that the balance sheet shows negative unrestricted funds and undertake to increase its fundraising and other activities to bring these reserves back to a positive position when lockdown restrictions are lifted.

##### **Exemption from preparing a cash flow statement**

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

## **Ballymarlow & District Community Group**

### **Notes to the Financial Statements for the Year Ended 31 March 2020**

#### **Income and endowments**

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

#### **Expenditure**

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

#### **Charitable activities**

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

#### **Depreciation and amortisation**

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

<b>Asset class</b>	<b>Depreciation method and rate</b>
Leasehold Property	Over the term of the lease

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Fund structure**

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## **Ballymarlow & District Community Group**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2020.

#### **Objectives and activities**

##### ***Objects and aims***

The charity is a community based support group seeking to promote the benefit of the inhabitants in the Ballymarlow & District area. The group provides resources, facilities and support to the community and voluntary groups and organisations, promotes culture and arts, relieves those in need, provides facilities in the interest of social welfare and promotes good community relations.

##### ***Public benefit***

The trustees confirm that they have complied with the requirements of the Charities Act (Northern Ireland) 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

#### **Financial review**

##### ***Policy on reserves***

The charity aims to use their income in furtherance of their objectives.

#### **Structure, governance and management**

##### ***Nature of governing document***

Ballymarlow & District Community Group is a company limited by guarantee and is also a registered charity with the Charities Commission for Northern Ireland.

The trustees (who are also the directors of Ballymarlow & District Community Group for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

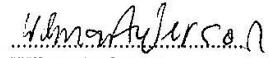
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed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

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

**Ballymarlow & District Community Group**

**Trustees' Report**

The annual report was approved by the trustees of the charity on 22 January 2021 and signed on its behalf by:



Wilma Anderson  
Company Secretary and Trustee