Ballyards Charitable Trust

Northern Ireland · Charity number 102132

Details

Status	Received
Registered	2016-08-09
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	123 Keady Road Armagh Bt60 3ad BT60 3AD
Phone	07801016477

Activities

Purposes: The Charity’s objects (“Objects”) are specifically restricted to the following: (1) To proclaim the Christian message by promoting the personal, spiritual, family, physical and financial wellbeing of people of all ages in Northern Ireland and abroad, by the provision of any support the officers may determine, whether by supporting the effectiveness and efficiency of charities and the voluntary sector or providing such support directly.

What the charity does: The advancement of religion,The advancement of citizenship or community development,The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: General charitable purposes,Grant making,Religious activities

Who the charity helps: Men,Voluntary and community sector,Volunteers,Women

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£124,729	£97,133	£0	0
2024-09-30	£33,367	£25,989	£0	0

Trustees

Name	Role	Appointed
Iris Paynter		
Mrs Kerry Paynter		
Paul Paynter		

Accounts

Companies House

Company registration number: NI604442
Charity registration number: 102132

BALLYARDS CHARITABLE TRUST
TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

SD BROWN & COMPANY
CHARTERED CERTIFIED ACCOUNTANTS
CARNEGIE BUILDING
25-27 EDWARD STREET
PORTADOWN
ARMAGH
BT62 3NE

Ballyards Charitable Trust
Contents

Ballyards Charitable Trust
Company No. NI604442
Trustees' Report For The Year Ended 30 September 2025

The trustees present their report and the financial statements for the year ended 30 September 2025.

Objectives and Activities

Aims and Objectives

The Charity's objects("Objects") are specifically restricted to the following:(1) To proclaim the Christian message by promoting the personal,spiritual,family,physical and financial wellbeing of people of all ages in Northern Ireland and abroad, (2) by the provision of any support the officers may dtermine, whether by supporting the effectiveness and efficiency of charities and the voluntary sector or proividing such support directly.

Reference and Administrative Details

Trustees

Mr Paul Paynter
Mrs Kerry Paynter (appointed 01/04/2025)
Mrs M Paynter

Charity Number

102132

Company Number

NI604442

Independent Examiner

Samuel David Brown FCCA
SD BROWN & COMPANY
CHARTERED CERTIFIED ACCOUNTANTS
CARNEGIE BUILDING
25-27 EDWARD STREET
PORTADOWN
ARMAGH
BT62 3NE

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Paul Paynter

Trustee
26 June 2026

Ballyards Charitable Trust
Independent Examiner's Report to the Trustees of Ballyards Charitable Trust
For The Year Ended 30 September 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (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 Companies Act 2006.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 65 of the Charities Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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 the Company as required by section 386 of the 2006 Act; 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.

S. D. Brown

Samuel David Brown FCCA

26 June 2026

CARNEGIE BUILDING
25-27 EDWARD STREET
PORTADOWN
ARMAGH
BT62 3NE

Ballyards Charitable Trust
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 30 September 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	107,613	15,600
Other	4	17,116	17,767
		124,729	33,367
EXPENDITURE ON:			
Raising funds	5	(32,333)	(16,889)
Other		(64,800)	(9,100)
		(97,133)	(25,989)
NET INCOME		27,596	7,378
NET MOVEMENT IN FUNDS		27,596	7,378
RECONCILIATION OF FUNDS:			
Total funds brought forward		415,009	407,631
TOTAL FUNDS CARRIED FORWARD	12	442,605	415,009

The notes on pages 6 to 9 form part of these financial statements.

Ballyards Charitable Trust
Balance Sheet
As At 30 September 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible Assets	9	399,909	399,909
		399,909	399,909
CURRENT ASSETS			
Debtors	10	2,253	-
Cash at bank and in hand		41,043	15,100
		43,296	15,100
Creditors: Amounts Falling Due Within One Year	11	(600)	-
NET CURRENT ASSETS (LIABILITIES)		42,696	15,100
TOTAL ASSETS LESS CURRENT LIABILITIES		442,605	415,009
NET ASSETS		442,605	415,009
FUNDS OF THE CHARITY			
Unrestricted Funds		442,605	415,009
TOTAL FUNDS	12	442,605	415,009

For the year ending 30 September 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees 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 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

Mr Paul Paynter

Trustee
26 June 2026

The notes on pages 6 to 9 form part of these financial statements.

1. General Information

Ballyards Charitable Trust is a company limited by guarantee, incorporated in Northern Ireland, registered number NI604442 and registered charity number 102132. The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activies when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they ares sold.

Grants, including grants for the purchase of fixed assets are recognised in full in the statement of financial activities in the year in which they are receivable.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	0

2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Donations and gifts	105,360	15,600
Gift aid	2,253	-
	107,613	15,600

4. Other Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Conacre	1,880	870
Contribution to Overheads	12,667	14,279
Offgem NI RHI Receipts	2,569	2,618
	17,116	17,767

5. Analysis of Expenditure

			2025
	Activities undertaken directly	Support costs (see note 6)	Total
	£	£	£
Raising funds	175	32,158	32,333

			2024
	Activities undertaken directly	Support costs (see note 6)	Total
	£	£	£
Raising funds	183	16,706	16,889

6. Support Costs

	2025
	Raising funds
	£
Premises expenses	30,916
General administration	90
Governance costs	1,152
	32,158

	2024
	Raising funds
	£
Premises expenses	15,375
General administration	779
Governance costs	552
	16,706

7. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	1,152	552

8. Average Number of Employees

Average number of employees during the year was: NIL (2024: NIL)

9. Tangible Assets

	Land & Property Freehold
	£
Cost	
As at 1 October 2024	399,909
As at 30 September 2025	399,909
Net Book Value	
As at 30 September 2025	399,909
As at 1 October 2024	399,909

10. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	2,253	-

11. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Accruals and deferred income	600	-

12. Movement in Funds

	As at 1 October 2024	Income	Expenditure	As at 30 September 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	415,009	124,729	(97,133)	442,605
Total funds	415,009	124,729	(97,133)	442,605

	As at 1 October 2023	Income	Expenditure	As at 30 September 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	407,631	33,367	(25,989)	415,009
Total funds	407,631	33,367	(25,989)	415,009

13. **Transactions with Trustees**

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2025	2024
	£	£
Travel	-	685

14. **Related Party Disclosures**

There were no related party transactions in the year.

15. **Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Accounts

Charity number: XT26309
Company number: NI604442

Ballyards Charitable Trust
(A company limited by guarantee)

Directors' report and unaudited financial statements

for the year ended 30 September 2024

Ballyards Charitable Trust
(A company limited by guarantee)

Contents

Ballyards Charitable Trust
(A company limited by guarantee)

Legal and administrative information

Charity number	XT26309
Company registration number	NI604442
Registered office	1A Monaghan Street Milford Armagh BT60 3NY
Trustees	Paul Paynter Iris Paynter Brendan Jones (Resigned 12 February 2024)
Independent Examiners	Samuel David Brown FCCA S.D Brown & Company Carnegie Building 25-27 Edward Street Portadown Co Armagh BT62 3NE
Bankers	Danske Bank 78 Scotch Street Armagh BT61 7DJ

Report of the trustees (incorporating the directors' report) for the year ended 30 September 2024

The trustees present their report and the financial statements for the year ended 30 September 2024. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The company is constitued by it's Memorandum and Articles of Association, and limited by Guarantee, having no Share Capital. Only persons who subscribe to the objects expressed in the Memorandum of Association of the Company, and are appointed by the Executive Committee, or the company in a General Meeting can be admitted as Trustees.

RISKS

The Executive Committee has conducted its own review of the major risks to which the company is exposed, and systems have been established to mitigate those risks. In order to minimize internal risks, and to ensure the consistent quality of delivery for all operational aspects of the company procedures for authorization of all transactions, and projects have been implemented.

Objectives and activities

The Charity's objects ("Objects") are specifically restricted to the following:(1) To proclaim the Christian message by promoting the personal,spiritual,family,physical and financial wellbeing of people of all ages in Northern Ireland and abroad, by ther privision of any suppiort the officers may determine, whether by supporting the effectiveness and efficiency of charities and the voluntary sector or providing such support directly.

Achievements and performance

During the year ended 30 September 2024 the property owned by the charitable company was used under lease agreement by another charity by the name of Drop Inn Ministries. Drop Inn Ministries made donations for the upkeep and running costs of the property in accordance with the lease agreement.

Financial review

The results of the company for the year are detailed on pages 5 to 11.

Plans for future periods

We pray for the continued support of all, who in the past have donated their money and time to this company.

Funds held as custodian trustee on behalf of others

No funds are held as Custodian on behalf of others.

Statement as to disclosure of information to Independent Examiner

In so far as the trustees are aware:

- there is no relevant accounts information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant accounts information and to establish that the independent examiner is aware of that information.

Ballyards Charitable Trust
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 30 September 2024

Statement of trustees' responsibilities
The trustees (who are also directors of Ballyards Charitable Trust for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then 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 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 which enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Small company provisions
This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

....
Paul Paynter
Director

Date: 16 June 2025

Ballyards Charitable Trust
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Ballyards Charitable Trust.

I report on the accounts of Ballyards Charitable Trust for the year ended 30 September 2024 set out on pages 2 to 10.

Respective responsibilities of trustees and independent examiner

As the charity trustees (and also the directors of the company 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 charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

1) examine the accounts under section 65 of the Charities Act

2) 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

3) state whether particular matters have come to my attention

Basis of independent examiner's statement

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

a) that accounting records were not kept in accordance with section 386 of the Companies Act 2006.

b) that the accounts do not accord with those accounting records

c) that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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.

d) that there is further information needed for a proper understanding of the accounts to be reached

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters a) to d) listed above and in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Independent examiner
Samuel David Brown F.C.C.A
25-27 Edward Street
Portadown
Co. Armagh
BT62 3NE

Date: 16 June 2025

Ballyards Charitable Trust
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 30 September 2024

	Notes	Unrestricted funds £	2024 Total £	2023 Total £
Incoming resources				
Voluntary income unrestricted		29,879	29,879	9,809
Offgem NI RHI Receipts		2,618	2,618	2,311
Other incoming resources	3	870	870	564
Total incoming resources		33,367	33,367	12,684
Resources expended				
Establishment costs		15,375	15,375	12,019
Motor and travelling expenses		685	685	123
Accountancy fees		552	552	534
Charitable Gifts		9,100	9,100	-
Other office expenses		277	277	363
Total resources expended		25,989	25,989	13,039
Net incoming/(outgoing) resources for the year / Net income/(expense) for the year		7,378	7,378	(355)
Total funds brought forward		407,631	407,631	407,986
Total funds carried forward		415,009	415,009	407,631

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 10 form an integral part of these financial statements.

Ballyards Charitable Trust
(A company limited by guarantee)

Statement of Financial Position
as at 30 September 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	6		399,909		399,909
Current assets					
Cash at bank and in hand		15,100		7,722	
		15,100		7,722	
Net current assets			15,100		7,722
Net assets			415,009		407,631
Funds	7				
Unrestricted income funds			415,009		407,631
Total funds			415,009		407,631

The Balance Sheet continues on the following page.

The notes on pages 8 to 10 form an integral part of these financial statements.

Ballyards Charitable Trust
(A company limited by guarantee)

Statement of Financial Position (continued)

Trustees statements required by the Companies Act 2006 for the year ended 30 September 2024

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 30 September 2024.

(c) the directors acknowledge their responsibilities for compying with the requirements of the Act with respect to accounting records and the preparation of accounts.

(d) these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board on 16 June 2025 and signed on its behalf by

....

Paul Paynter
Director

The notes on pages 8 to 10 form an integral part of these financial statements.

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

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) and the Companies Act 2006.

Ballyards Charitable Trust meets the definition of a public benefit entity under FRS102. Assets and Liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting

1.2. Cashflow

The charity has taken advantage of the exemption in Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)(effective 1 January 2015) - (Charities SORP (FRS102)), from the requirement to produce a cash flow statement on the grounds that it is a small charitable charity.

1.3. Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

1.4. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

1.5. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

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.

1.6. Tangible fixed assets and depreciation

The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	No depreciation has been charged on Land and Buildings. Land and Buildings have been reported at market value.

2. Incoming resources from charitable activities

	2024 Total £	2023 Total £
Grants	2,618	2,311
	2,618	2,311

3. Other incoming resources

	2024 Total £	2023 Total £
Conacre	870	564
	870	564

4. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

5. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

6. Tangible fixed assets

	Land and buildings freehold	Total
	£	£
Cost		
At 30 September 2024	399,909	399,909
Net book values		
At 30 September 2024	399,909	399,909
At 30 September 2023	399,909	399,909

7. Analysis of net assets between funds

	Unrestricted funds	Total funds
	£	£
Fund balances at 30 September 2024 as represented by:		
Tangible fixed assets	399,909	399,909
Current assets	15,100	15,100
	415,009	415,009

8. Capital commitments

The Company had no Capital Commitments at the Balance Sheet date.

9. Related party transactions

There were no related party transactions in the year.

10. Controlling interest

The controlling party of the company is considered to be the Board of Trustees.

11. Company limited by guarantee

Ballyards Charitable Trust is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Ballyards Charitable Trust
(A company limited by guarantee)

The following pages do not form part of the statutory accounts.

Ballyards Charitable Trust
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 30 September 2024

	2018		2017	
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
Voluntary income unrestricted				
Donations		15,600		-
Contribution to overheads		14,279		9,809
		29,879		9,809
Total incoming resources from generating funds		29,879		9,809
Incoming resources from charitable activities				
Grants		2,618		2,311
		2,618		2,311
Other incoming resources				
Conacre		870		564
		870		564
Total incoming resources		33,367		12,684
Resources expended				
Costs of generating funds:				
Cost of generating voluntary income				
Donations				
Donations- Charitable Gifts	9,100		-	
Donations - Establishment - Light & heat	12,575		9,475	
Donations - Establishment - Insurance	2,800		2,544	
Donations - Other motor & travel costs	685		123	
Donations - Professional - Accountancy fees	552		534	
Donations - Office - General Expenses	94		179	
Donations - Bank Fees	183		184	
		25,989		13,039
Total cost of generating voluntary income		25,989		13,039
Total costs of generating funds		25,989		13,039
Charitable activities				
Net incoming/(outgoing) resources for the year		7,378		(355)

Ballyards Charitable Trust
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 30 September 2024

	2024 £	2023 £
Charitable activities		
Governance costs		
Office expenses - Other	-	-
Net incoming/(outgoing) resources for the year	7,378	(355)

Accounts

Charity number: XT26309
Company number: NI604442

Ballyards Charitable Trust
(A company limited by guarantee)

Directors' report and unaudited financial statements

for the year ended 30 September 2023

Ballyards Charitable Trust
(A company limited by guarantee)

Contents

Ballyards Charitable Trust
(A company limited by guarantee)

Legal and administrative information

Charity number	XT26309
Company registration number	NI604442
Registered office	1A Monaghan Street Milford Armagh BT60 3NY
Trustees	Paul Paynter Norman Paynter (Resigned 18 July 2023) Iris Paynter Brendan Jones
Independent Examiners	Samuel David Brown FCCA S.D Brown & Company Carnegie Building 25-27 Edward Street Portadown Co Armagh BT62 3NE
Bankers	Danske Bank 78 Scotch Street Armagh BT61 7DJ

Ballyards Charitable Trust
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report) for the year ended 30 September 2023

The trustees present their report and the financial statements for the year ended 30 September 2023. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The company is constitued by it's Memorandum and Articles of Association, and limited by Guarantee, having no Share Capital. Only persons who subscribe to the objects expressed in the Memorandum of Association of the Company, and are appointed by the Executive Committee, or the company in a General Meeting can be admitted as Trustees.

RISKS

The Executive Committee has conducted its own review of the major risks to which the company is exposed, and systems have been established to mitigate those risks. In order to minimize internal risks, and to ensure the consistent quality of delivery for all operational aspects of the company procedures for authorization of all transactions, and projects have been implemented.

Objectives and activities

Ballyards Charitable Trust was established to proclaim the Good news of the Kingdom of God and the name of Jesus Christ for the provision of people's spiritual, emotional and physical needs. This will be done by: 1) Advancing the Christian religion in whatever way possible. 2) Promoting personal health and well-being for all. 3) Providing Pastoral care and counsellinig services to individuals and families in need of emotional and spiritual support. 4) Promoting the role of marriage and family life in society. 5) Working for the alleviation of poverty in all its forms whether that is physical, emotional, social or spititual poverty. 6) Campaigning against injustice. 7) Supporting practically and financially, organisations and individuals who have the above objectives.

Achievements and performance

During the year ended 30 September 2022 the property owned by the charitable company was used under lease agreement by another charity by the name of Drop Inn Ministries. Drop Inn Ministries made donations for the upkeep and running costs of the property in accordance with the lease agreement.

Financial review

The results of the company for the year are detailed on pages 5 to 11.

Plans for future periods

We pray for the continued support of all, who in the past have donated their money and time to this company.

Funds held as custodian trustee on behalf of others

No funds are held as Custodian on behalf of others.

Statement as to disclosure of information to Independent Examiner

In so far as the trustees are aware:

- there is no relevant accounts information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant accounts information and to establish that the independent examiner is aware of that information.

Ballyards Charitable Trust
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 30 September 2023

Statement of trustees' responsibilities

The trustees (who are also directors of Ballyards Charitable Trust for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then 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 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 which enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

....
Paul Paynter
Director

Date: 3 June 2024

Ballyards Charitable Trust
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Ballyards Charitable Trust.

I report on the accounts of Ballyards Charitable Trust for the year ended 30 September 2023 set out on pages 2 to 10.

Respective responsibilities of trustees and independent examiner

As the charity trustees (and also the directors of the company 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 charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

1) examine the accounts under section 65 of the Charities Act

2) 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

3) state whether particular matters have come to my attention

Basis of independent examiner's statement

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

a) that accounting records were not kept in accordance with section 386 of the Companies Act 2006.

b) that the accounts do not accord with those accounting records

c) that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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.

d) that there is further information needed for a proper understanding of the accounts to be reached

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters a) to d) listed above and in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

S. D. Brown.

Independent examiner
Samuel David Brown F.C.C.A
25-27 Edward Street
Portadown
Co. Armagh
BT62 3NE

Date: 3 June 2024

Ballyards Charitable Trust
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 30 September 2023

	Notes	Unrestricted funds £	2023 Total £	2022 Total £
Incoming resources				
Voluntary income unrestricted		9,809	9,809	11,807
Offgem NI RHI Receipts		2,311	2,311	2,211
Other incoming resources	3	564	564	-
Total incoming resources		12,684	12,684	14,018
Resources expended				
Establishment costs		12,019	12,019	11,806
Motor and travelling expenses		123	123	72
Accountancy fees		534	534	511
Other office expenses		363	363	382
Total resources expended		13,039	13,039	12,771
Net incoming/(outgoing) resources for the year / Net income/(expense) for the year		(355)	(355)	1,247
Total funds brought forward		407,986	407,986	406,739
Total funds carried forward		407,631	407,631	407,986

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 10 form an integral part of these financial statements.

Ballyards Charitable Trust
(A company limited by guarantee)

Statement of Financial Position
as at 30 September 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	6		399,909		399,909
Current assets					
Cash at bank and in hand		7,722		8,077	
		7,722		8,077	
Net current assets			7,722		8,077
Net assets			407,631		407,986
Funds	7				
Unrestricted income funds			407,631		407,986
Total funds			407,631		407,986

The Balance Sheet continues on the following page.

The notes on pages 8 to 10 form an integral part of these financial statements.

Ballyards Charitable Trust
(A company limited by guarantee)

Statement of Financial Position (continued)

Trustees statements required by the Companies Act 2006 for the year ended 30 September 2023

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 30 September 2023.

(c) the directors acknowledge their responsibilities for compying with the requirements of the Act with respect to accounting records and the preparation of accounts.

(d) these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board on 3 June 2024 and signed on its behalf by

....

Paul Paynter
Director

The notes on pages 8 to 10 form an integral part of these financial statements.

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

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) and the Companies Act 2006.

Ballyards Charitable Trust meets the definition of a public benefit entity under FRS102. Assets and Liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting

1.2. Cashflow

The charity has taken advantage of the exemption in Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)(effective 1 January 2015) - (Charities SORP (FRS102)), from the requirement to produce a cash flow statement on the grounds that it is a small charitable charity.

1.3. Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

1.4. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

1.5. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

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.

1.6. Tangible fixed assets and depreciation

The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	No depreciation has been charged on Land and Buildings. Land and Buildings have been reported at market value.

2. Incoming resources from charitable activities

	2023 Total £	2022 Total £
Grants	2,311	2,211
	2,311	2,211

3. Other incoming resources

	2023 Total £	2022 Total £
Conacre	564	-
	564	-

4. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

5. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

6. Tangible fixed assets

	Land and buildings freehold £	Total £
Cost		
At 30 September 2023	399,909	399,909
Net book values		
At 30 September 2023	399,909	399,909
At 30 September 2022	399,909	399,909

7. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 30 September 2023 as represented by:		
Tangible fixed assets	399,909	399,909
Current assets	7,722	7,722
	407,631	407,631

8. Capital commitments

The company had no capital commitments at the Balance Sheet date.

9. Related party transactions

There were no related party transactions in the year.

10. Controlling interest

The controlling party of the company is considered to be the Board of Trustees.

11. Company limited by guarantee

Ballyards Charitable Trust is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Ballyards Charitable Trust
(A company limited by guarantee)

The following pages do not form part of the statutory accounts.

Ballyards Charitable Trust
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 30 September 2023

	2018		2017	
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
Voluntary income unrestricted				
Contribution to overheads		9,809		11,807
		9,809		11,807
Total incoming resources from generating funds		9,809		11,807
Incoming resources from charitable activities				
Grants		2,311		2,211
		2,311		2,211
Other incoming resources				
Conacre		564		-
		564		-
Total incoming resources		12,684		14,018
Resources expended				
Costs of generating funds:				
Cost of generating voluntary income				
Donations				
Donations - Establishment - Light & heat	9,475		9,427	
Donations - Establishment - Insurance	2,544		2,379	
Donations - Other motor & travel costs	123		72	
Donations - Professional - Accountancy fees	534		511	
Donations - Office - General Expenses	179		199	
Donations - Bank Fees	184		183	
		13,039		12,771
Total cost of generating voluntary income		13,039		12,771
Total costs of generating funds		13,039		12,771
Charitable activities				
Net incoming/(outgoing) resources for the year		(355)		1,247

Ballyards Charitable Trust
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 30 September 2023

	2023 £	2022 £
Charitable activities		
Governance costs		
Office expenses - Other	-	-
Net incoming/(outgoing) resources for the year	(355)	1,247

Ballyards Charitable Trust

Northern Ireland - Charity number 102132

Annual report

Ballyards Charitable Trust Annual Report 2022-2023

The purpose of Ballyards Charitable Trust is to proclaim the Christian message by promoting the personal, spiritual, family, physical and financial wellbeing of people of all ages in Northern Ireland and abroad, by the provision of any support the officers may determine, whether by supporting the effectiveness and efficiency of charities and the voluntary sector or providing such support directly.

Activities

In 2022-2023 the above purposes were fulfilled by granting the use of Ballyards Castle, 123 Keady Road, Armagh (without receipt of remuneration) to Drop Inn Ministries, for Christian and other charitable ministries.

Paul Paynter 30th July 2024

Ballyards Charitable Trust

Northern Ireland - Charity number 102132

Annual return

Charity number: XT26309
Company number: NI604442

Ballyards Charitable Trust
(A company limited by guarantee)

Directors' report and unaudited financial statements

for the year ended 30 September 2023

Ballyards Charitable Trust
(A company limited by guarantee)

Contents

Ballyards Charitable Trust
(A company limited by guarantee)

Legal and administrative information

Charity number	XT26309
Company registration number	NI604442
Registered office	1A Monaghan Street Milford Armagh BT60 3NY
Trustees	Paul Paynter Norman Paynter (Resigned 18 July 2023) Iris Paynter Brendan Jones
Independent Examiners	Samuel David Brown FCCA S.D Brown & Company Carnegie Building 25-27 Edward Street Portadown Co Armagh BT62 3NE
Bankers	Danske Bank 78 Scotch Street Armagh BT61 7DJ

Ballyards Charitable Trust
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report) for the year ended 30 September 2023

The trustees present their report and the financial statements for the year ended 30 September 2023. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The company is constitued by it's Memorandum and Articles of Association, and limited by Guarantee, having no Share Capital. Only persons who subscribe to the objects expressed in the Memorandum of Association of the Company, and are appointed by the Executive Committee, or the company in a General Meeting can be admitted as Trustees.

RISKS

The Executive Committee has conducted its own review of the major risks to which the company is exposed, and systems have been established to mitigate those risks. In order to minimize internal risks, and to ensure the consistent quality of delivery for all operational aspects of the company procedures for authorization of all transactions, and projects have been implemented.

Objectives and activities

Ballyards Charitable Trust was established to proclaim the Good news of the Kingdom of God and the name of Jesus Christ for the provision of people's spiritual, emotional and physical needs. This will be done by: 1) Advancing the Christian religion in whatever way possible. 2) Promoting personal health and well-being for all. 3) Providing Pastoral care and counsellinig services to individuals and families in need of emotional and spiritual support. 4) Promoting the role of marriage and family life in society. 5) Working for the alleviation of poverty in all its forms whether that is physical, emotional, social or spititual poverty. 6) Campaigning against injustice. 7) Supporting practically and financially, organisations and individuals who have the above objectives.

Achievements and performance

During the year ended 30 September 2022 the property owned by the charitable company was used under lease agreement by another charity by the name of Drop Inn Ministries. Drop Inn Ministries made donations for the upkeep and running costs of the property in accordance with the lease agreement.

Financial review

The results of the company for the year are detailed on pages 5 to 11.

Plans for future periods

We pray for the continued support of all, who in the past have donated their money and time to this company.

Funds held as custodian trustee on behalf of others

No funds are held as Custodian on behalf of others.

Statement as to disclosure of information to Independent Examiner

In so far as the trustees are aware:

- there is no relevant accounts information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant accounts information and to establish that the independent examiner is aware of that information.

Ballyards Charitable Trust
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report) for the year ended 30 September 2023

Statement of trustees' responsibilities

The trustees (who are also directors of Ballyards Charitable Trust for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then 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 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 which enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

....
Paul Paynter
Director

Date: 3 June 2024

Ballyards Charitable Trust
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Ballyards Charitable Trust.

I report on the accounts of Ballyards Charitable Trust for the year ended 30 September 2023 set out on pages 2 to 10.

Respective responsibilities of trustees and independent examiner

As the charity trustees (and also the directors of the company 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 charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

1) examine the accounts under section 65 of the Charities Act

2) 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

3) state whether particular matters have come to my attention

Basis of independent examiner's statement

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

a) that accounting records were not kept in accordance with section 386 of the Companies Act 2006.

b) that the accounts do not accord with those accounting records

c) that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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.

d) that there is further information needed for a proper understanding of the accounts to be reached

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters a) to d) listed above and in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

S. D. Brown.

Independent examiner
Samuel David Brown F.C.C.A
25-27 Edward Street
Portadown
Co. Armagh
BT62 3NE

Date: 3 June 2024

Ballyards Charitable Trust
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 30 September 2023

	Notes	Unrestricted funds £	2023 Total £	2022 Total £
Incoming resources				
Voluntary income unrestricted		9,809	9,809	11,807
Offgem NI RHI Receipts		2,311	2,311	2,211
Other incoming resources	3	564	564	-
Total incoming resources		12,684	12,684	14,018
Resources expended				
Establishment costs		12,019	12,019	11,806
Motor and travelling expenses		123	123	72
Accountancy fees		534	534	511
Other office expenses		363	363	382
Total resources expended		13,039	13,039	12,771
Net incoming/(outgoing) resources for the year / Net income/(expense) for the year		(355)	(355)	1,247
Total funds brought forward		407,986	407,986	406,739
Total funds carried forward		407,631	407,631	407,986

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 10 form an integral part of these financial statements.

Statement of Financial Position
as at 30 September 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	6		399,909		399,909
Current assets					
Cash at bank and in hand		7,722		8,077	
		7,722		8,077	
Net current assets			7,722		8,077
Net assets			407,631		407,986
Funds	7				
Unrestricted income funds			407,631		407,986
Total funds			407,631		407,986

The Balance Sheet continues on the following page.

Ballyards Charitable Trust
(A company limited by guarantee)

Statement of Financial Position (continued)

Trustees statements required by the Companies Act 2006 for the year ended 30 September 2023

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 30 September 2023.

(c) the directors acknowledge their responsibilities for compying with the requirements of the Act with respect to accounting records and the preparation of accounts.

(d) these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board on 3 June 2024 and signed on its behalf by

....

Paul Paynter
Director

The notes on pages 8 to 10 form an integral part of these financial statements.

Notes to financial statements for the year ended 30 September 2023

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

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) and the Companies Act 2006.

Ballyards Charitable Trust meets the definition of a public benefit entity under FRS102. Assets and Liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting

1.2. Cashflow

The charity has taken advantage of the exemption in Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)(effective 1 January 2015) - (Charities SORP (FRS102)), from the requirement to produce a cash flow statement on the grounds that it is a small charitable charity.

1.3. Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

1.4. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

1.5. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

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.

1.6. Tangible fixed assets and depreciation

The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	No depreciation has been charged on Land and Buildings. Land and Buildings have been reported at market value.

2. Incoming resources from charitable activities

	2023 Total £	2022 Total £
Grants	2,311	2,211
	2,311	2,211

3. Other incoming resources

	2023 Total £	2022 Total £
Conacre	564	-
	564	-

4. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

5. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

6. Tangible fixed assets

	Land and buildings freehold	Total
	£	£
Cost		
At 30 September 2023	399,909	399,909
Net book values		
At 30 September 2023	399,909	399,909
At 30 September 2022	399,909	399,909

7. Analysis of net assets between funds

	Unrestricted funds	Total funds
	£	£
Fund balances at 30 September 2023 as represented by:		
Tangible fixed assets	399,909	399,909
Current assets	7,722	7,722
	407,631	407,631

8. Capital commitments

The company had no capital commitments at the Balance Sheet date.

9. Related party transactions

There were no related party transactions in the year.

10. Controlling interest

The controlling party of the company is considered to be the Board of Trustees.

11. Company limited by guarantee

Ballyards Charitable Trust is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Ballyards Charitable Trust
(A company limited by guarantee)

The following pages do not form part of the statutory accounts.

Ballyards Charitable Trust
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 30 September 2023

	2018		2017	
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
Voluntary income unrestricted				
Contribution to overheads		9,809		11,807
		9,809		11,807
Total incoming resources from generating funds		9,809		11,807
Incoming resources from charitable activities				
Grants		2,311		2,211
		2,311		2,211
Other incoming resources				
Conacre		564		-
		564		-
Total incoming resources		12,684		14,018
Resources expended				
Costs of generating funds:				
Cost of generating voluntary income				
Donations				
Donations - Establishment - Light & heat	9,475		9,427	
Donations - Establishment - Insurance	2,544		2,379	
Donations - Other motor & travel costs	123		72	
Donations - Professional - Accountancy fees	534		511	
Donations - Office - General Expenses	179		199	
Donations - Bank Fees	184		183	
		13,039		12,771
Total cost of generating voluntary income		13,039		12,771
Total costs of generating funds		13,039		12,771
Charitable activities				
Net incoming/(outgoing) resources for the year		(355)		1,247

Ballyards Charitable Trust
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 30 September 2023

	2023 £	2022 £
Charitable activities		
Governance costs		
Office expenses - Other	-	-
Net incoming/(outgoing) resources for the year	(355)	1,247

Accounts

Charity number: XT26309
Company number: NI604442

Ballyards Charitable Trust
(A company limited by guarantee)

Directors' report and unaudited financial statements

for the year ended 30 September 2021

Ballyards Charitable Trust
(A company limited by guarantee)

Contents

Ballyards Charitable Trust
(A company limited by guarantee)

Legal and administrative information

Charity number	XT26309
Company registration number	NI604442
Registered office	1A Monaghan Street Milford Armagh BT60 3NY
Trustees	Paul Paynter Norman Paynter Iris Paynter Brendan Jones
Independent Examiners	Samuel David Brown FCCA S.D Brown & Company Carnegie Building 25-27 Edward Street Portadown Co Armagh BT62 3NE
Bankers	Danske Bank 78 Scotch Street Armagh BT61 7DJ

Report of the trustees (incorporating the directors' report) for the year ended 30 September 2021

The trustees present their report and the financial statements for the year ended 30 September 2021. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The company is constitued by it's Memorandum and Articles of Association, and limited by Guarantee, having no Share Capital. Only persons who subscribe to the objects expressed in the Memorandum of Association of the Company, and are appointed by the Executive Committee, or the company in a General Meeting can be admitted as Trustees.

RISKS

The Executive Committee has conducted its own review of the major risks to which the company is exposed, and systems have been established to mitigate those risks. In order to minimize internal risks, and to ensure the consistent quality of delivery for all operational aspects of the company procedures for authorization of all transactions, and projects have been implemented.

Objectives and activities

Ballyards Charitable Trust was established to proclaim the Good news of the Kingdom of God and the name of Jesus Christ for the provision of people's spiritual, emotional and physical needs. This will be done by: 1) Advancing the Christian religion in whatever way possible. 2) Promoting personal health and well-being for all. 3) Providing Pastoral care and counsellinig services to individuals and families in need of emotional and spiritual support. 4) Promoting the role of marriage and family life in society. 5) Working for the alleviation of poverty in all its forms whether that is physical, emotional, social or spititual poverty. 6) Campaigning against injustice. 7) Supporting practically and financially, organisations and individuals who have the above objectives.

Achievements and performance

During the year ended 30 September 2021 the property owned by the charitable company was used under lease agreement by another charity by the name of Drop Inn Ministries. Drop Inn Ministries made donations for the upkeep and running costs of the property in accordance with the lease agreement.

Financial review

The results of the company for the year are detailed on pages 5 to 11.

Plans for future periods

We pray for the continued support of all, who in the past have donated their money and time to this company.

Funds held as custodian trustee on behalf of others

No funds are held as Custodian on behalf of others.

Statement as to disclosure of information to Independent Examiner

In so far as the trustees are aware:

- there is no relevant accounts information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant accounts information and to establish that the independent examiner is aware of that information.

Ballyards Charitable Trust
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report) for the year ended 30 September 2021

Statement of trustees' responsibilities

The trustees (who are also directors of Ballyards Charitable Trust for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then 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 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 which enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

....
Paul Paynter
Director

Date: 8 November 2021

Ballyards Charitable Trust
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Ballyards Charitable Trust.

I report on the accounts of Ballyards Charitable Trust for the year ended 30 September 2021 set out on pages 2 to 10.

Respective responsibilities of trustees and independent examiner

As the charity trustees (and also the directors of the company 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 charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

1) examine the accounts under section 65 of the Charities Act

2) 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

3) state whether particular matters have come to my attention

Basis of independent examiner's statement

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

a) that accounting records were not kept in accordance with section 386 of the Companies Act 2006.

b) that the accounts do not accord with those accounting records

c) that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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.

d) that there is further information needed for a proper understanding of the accounts to be reached

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters a) to d) listed above and in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Independent examiner

Samuel David Brown F.C.C.A
25-27 Edward Street
Portadown
Co. Armagh
BT62 3NE

Date: 8 November 2021

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 30 September 2021

	Notes	Unrestricted funds £	2021 Total £	2020 Total £
Incoming resources				
Voluntary income unrestricted		9,267	9,267	7,112
Offgem NI RHI Receipts		2,211	2,211	2,211
Other incoming resources	3	564	564	564
Total incoming resources		12,042	12,042	9,887
Resources expended				
Establishment costs		13,137	13,137	11,080
Motor and travelling expenses		-	-	50
Accountancy fees		511	511	498
Other office expenses		344	344	217
Total resources expended		13,992	13,992	11,845
Net incoming/(outgoing) resources for the year / Net income/(expense) for the year		(1,950)	(1,950)	(1,958)
Total funds brought forward		408,689	408,689	406,843
Total funds carried forward		406,739	406,739	404,885

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

Ballyards Charitable Trust
(A company limited by guarantee)

Statement of Financial Position
as at 30 September 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	6		399,909		399,909
Current assets					
Cash at bank and in hand		6,830		8,780	
		6,830		8,780	
Net current assets			6,830		8,780
Net assets			406,739		408,689
Funds	7				
Unrestricted income funds			406,739		410,647
Total funds			406,739		410,647

The Balance Sheet continues on the following page.

The notes on pages 8 to 10 form an integral part of these financial statements.

Statement of Financial Position (continued)

Trustees statements required by the Companies Act 2006 for the year ended 30 September 2021

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 30 September 2021.

(c) the directors acknowledge their responsibilities for compying with the requirements of the Act with respect to accounting records and the preparation of accounts.

(d) these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board on 8 November 2021 and signed on its behalf by

....
Paul Paynter
Director

Ballyards Charitable Trust
(A company limited by guarantee)

Notes to financial statements
for the year ended 30 September 2021

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

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) and the Companies Act 2006.

Ballyards Charitable Trust meets the definition of a public benefit entity under FRS102. Assets and Liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting

1.2. Cashflow

The charity has taken advantage of the exemption in Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)(effective 1 January 2015) - (Charities SORP (FRS102)), from the requirement to produce a cash flow statement on the grounds that it is a small charitable charity.

1.3. Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

1.4. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

1.5. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

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.

1.6. Tangible fixed assets and depreciation

The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	No depreciation has been charged on Land and Buildings. Land and Buildings have been reported at market value.

2. Incoming resources from charitable activities

	2021 Total £	2020 Total £
Grants	2,211	2,211
	2,211	2,211

3. Other incoming resources

	2021 Total £	2020 Total £
Conacre	564	564
	564	564

4. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

5. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

6. Tangible fixed assets

	Land and buildings freehold £	Total £
Cost		
At 30 September 2021	399,909	399,909
Net book values		
At 30 September 2021	399,909	399,909
At 30 September 2020	399,909	399,909

7. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 30 September 2021 as represented by:		
Tangible fixed assets	399,909	399,909
Current assets	6,830	6,830
	406,739	406,739

8. Capital commitments

The company had no capital commitments at the balance sheet date

9. Related party transactions

There were no related party transaction in the year.

10. Controlling interest

The controlling party of the company is considered to be the Board of Trustees.

11. Company limited by guarantee

Ballyards Charitable Trust is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Ballyards Charitable Trust
(A company limited by guarantee)

The following pages do not form part of the statutory accounts.

Ballyards Charitable Trust
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 30 September 2021

	2018		2017	
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
Voluntary income unrestricted				
Contribution to overheads		9,267		7,112
		9,267		7,112
Total incoming resources from generating funds		9,267		7,112
Incoming resources from charitable activities				
Grants		2,211		2,211
		2,211		2,211
Other incoming resources				
Conacre		564		564
		564		564
Total incoming resources		12,042		9,887
Resources expended				
Costs of generating funds:				
Cost of generating voluntary income				
Donations				
Donations - Establishment - Light & heat	8,897		9,741	
Donations - Establishment - Repairs & maintenance	-		1,339	
Donations - Establishment - Insurance	4,240		-	
Donations - Other motor & travel costs	-		50	
Donations - Professional - Accountancy fees	511		498	
Donations - Office - General Expenses	180		60	
Donations - Bank Fees	152		157	
		13,980		11,845
Total cost of generating voluntary income		13,980		11,845
Total costs of generating funds		13,980		11,845
Charitable activities				
Net incoming/(outgoing) resources for the year		(1,938)		(1,958)

Ballyards Charitable Trust
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 30 September 2021

	2021	2020
	£	£
Charitable activities		
Governance costs		
Office expenses - Other	12	-
Total governance costs	12	-
Net incoming/(outgoing) resources for the year	(1,950)	(1,958)

Ballyards Charitable Trust

Northern Ireland - Charity number 102132

Annual report

Ballyards Charitable Trust

Annual Report 2020-2021

Purposes

The purpose of Ballyards Charitable Trust is to proclaim the Christian message by promoting the personal, spiritual, family, physical and financial wellbeing of people of all ages in Northern Ireland and abroad, by the provision of any support the officers may determine, whether by supporting the effectiveness and efficiency of charities and the voluntary sector or providing such support directly.

Activities

In 2020-2021 the above purposes were fulfilled by granting the use of Ballyards Castle, 123 Keady Road, Armagh (without receipt of remuneration) to Drop Inn Ministries, for Christian and other charitable ministries.

Paul Paynter

21st March 2022

Ballyards Charitable Trust

Northern Ireland - Charity number 102132

Annual return

BAS

Charity number: XT26309
Company number: NI604442

Ballyards Charitable Trust
(A company limited by guarantee)

Directors' report and unaudited financial statements

for the year ended 30 September 2021

Ballyards Charitable Trust
(A company limited by guarantee)

Contents

Ballyards Charitable Trust
(A company limited by guarantee)

Legal and administrative information

Charity number	XT26309
Company registration number	NI604442
Registered office	1A Monaghan Street Milford Armagh BT60 3NY
Trustees	Paul Paynter Norman Paynter Iris Paynter Brendan Jones
Independent Examiners	Samuel David Brown FCCA S.D Brown & Company Carnegie Building 25-27 Edward Street Portadown Co Armagh BT62 3NE
Bankers	Danske Bank 78 Scotch Street Armagh BT61 7DJ

Ballyards Charitable Trust
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report) for the year ended 30 September 2021

The trustees present their report and the financial statements for the year ended 30 September 2021. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The company is constituted by it's Memorandum and Articles of Association, and limited by Guarantee, having no Share Capital. Only persons who subscribe to the objects expressed in the Memorandum of Association of the Company, and are appointed by the Executive Committee, or the company in a General Meeting can be admitted as Trustees.

RISKS

The Executive Committee has conducted its own review of the major risks to which the company is exposed, and systems have been established to mitigate those risks. In order to minimize internal risks, and to ensure the consistent quality of delivery for all operational aspects of the company procedures for authorization of all transactions, and projects have been implemented.

Objectives and activities

Ballyards Charitable Trust was established to proclaim the Good news of the Kingdom of God and the name of Jesus Christ for the provision of people's spiritual, emotional and physical needs. This will be done by: 1) Advancing the Christian religion in whatever way possible. 2) Promoting personal health and well-being for all. 3) Providing Pastoral care and counsellinig services to individuals and families in need of emotional and spiritual support. 4) Promoting the role of marriage and family life in society. 5) Working for the alleviation of poverty in all its forms whether that is physical, emotional, social or spititual poverty. 6) Campaigning against injustice. 7) Supporting practically and financially, organisations and individuals who have the above objectives.

Achievements and performance

During the year ended 30 September 2021 the property owned by the charitable company was used under lease agreement by another charity by the name of Drop Inn Ministries. Drop Inn Ministries made donations for the upkeep and running costs of the property in accordance with the lease agreement.

Financial review

The results of the company for the year are detailed on pages 5 to 11.

Plans for future periods

We pray for the continued support of all, who in the past have donated their money and time to this company.

Funds held as custodian trustee on behalf of others

No funds are held as Custodian on behalf of others.

Statement as to disclosure of information to Independent Examiner

In so far as the trustees are aware:

- there is no relevant accounts information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant accounts information and to establish that the independent examiner is aware of that information.

Ballyards Charitable Trust
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report) for the year ended 30 September 2021

Statement of trustees' responsibilities

The trustees (who are also directors of Ballyards Charitable Trust for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then 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 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 which enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

....
Paul Paynter
Director

Date: 8 November 2021

Ballyards Charitable Trust
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Ballyards Charitable Trust.

I report on the accounts of Ballyards Charitable Trust for the year ended 30 September 2021 set out on pages 2 to 10.

Respective responsibilities of trustees and independent examiner

As the charity trustees (and also the directors of the company 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 charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

1) examine the accounts under section 65 of the Charities Act

2) 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

3) state whether particular matters have come to my attention

Basis of independent examiner's statement

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

a) that accounting records were not kept in accordance with section 386 of the Companies Act 2006.

b) that the accounts do not accord with those accounting records

c) that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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.

d) that there is further information needed for a proper understanding of the accounts to be reached

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters a) to d) listed above and in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

S. D. Brown.

Independent examiner
Samuel David Brown F.C.C.A
25-27 Edward Street
Portadown
Co. Armagh
BT62 3NE

Date: 8 November 2021

Ballyards Charitable Trust
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 30 September 2021

	Notes	Unrestricted funds £	2021 Total £	2020 Total £
Incoming resources				
Voluntary income unrestricted		9,267	9,267	7,112
Offgem NI RHI Receipts		2,211	2,211	2,211
Other incoming resources	3	564	564	564
Total incoming resources		12,042	12,042	9,887
Resources expended				
Establishment costs		13,137	13,137	11,080
Motor and travelling expenses		-	-	50
Accountancy fees		511	511	498
Other office expenses		344	344	217
Total resources expended		13,992	13,992	11,845
Net incoming/(outgoing) resources for the year / Net income/(expense) for the year		(1,950)	(1,950)	(1,958)
Total funds brought forward		408,689	408,689	406,843
Total funds carried forward		406,739	406,739	404,885

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 10 form an integral part of these financial statements.

Ballyards Charitable Trust
(A company limited by guarantee)

Statement of Financial Position
as at 30 September 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	6		399,909		399,909
Current assets					
Cash at bank and in hand		6,830		8,780	
		6,830		8,780	
Net current assets			6,830		8,780
Net assets			406,739		408,689
Funds	7				
Unrestricted income funds			406,739		410,647
Total funds			406,739		410,647

The Balance Sheet continues on the following page.

The notes on pages 8 to 10 form an integral part of these financial statements.

Statement of Financial Position (continued)

Trustees statements required by the Companies Act 2006 for the year ended 30 September 2021

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 30 September 2021.

(c) the directors acknowledge their responsibilities for compying with the requirements of the Act with respect to accounting records and the preparation of accounts.

(d) these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board on 8 November 2021 and signed on its behalf by

....

Paul Paynter
Director

The notes on pages 8 to 10 form an integral part of these financial statements.

Ballyards Charitable Trust
(A company limited by guarantee)

Notes to financial statements
for the year ended 30 September 2021

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

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) and the Companies Act 2006.

Ballyards Charitable Trust meets the definition of a public benefit entity under FRS102. Assets and Liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting

1.2. Cashflow

The charity has taken advantage of the exemption in Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)(effective 1 January 2015) - (Charities SORP (FRS102)), from the requirement to produce a cash flow statement on the grounds that it is a small charitable charity.

1.3. Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

1.4. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

1.5. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

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.

1.6. Tangible fixed assets and depreciation

The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	No depreciation has been charged on Land and Buildings. Land and Buildings have been reported at market value.

2. Incoming resources from charitable activities

	2021 Total £	2020 Total £
Grants	2,211	2,211
	2,211	2,211

3. Other incoming resources

	2021 Total £	2020 Total £
Conacre	564	564
	564	564

4. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

5. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

6. Tangible fixed assets

	Land and buildings freehold £	Total £
Cost		
At 30 September 2021	399,909	399,909
Net book values		
At 30 September 2021	399,909	399,909
At 30 September 2020	399,909	399,909

7. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 30 September 2021 as represented by:		
Tangible fixed assets	399,909	399,909
Current assets	6,830	6,830
	406,739	406,739

8. Capital commitments

The company had no capital commitments at the balance sheet date

9. Related party transactions

There were no related party transaction in the year.

10. Controlling interest

The controlling party of the company is considered to be the Board of Trustees.

11. Company limited by guarantee

Ballyards Charitable Trust is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Ballyards Charitable Trust
(A company limited by guarantee)

The following pages do not form part of the statutory accounts.

Ballyards Charitable Trust
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 30 September 2021

		2018		2017
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
Voluntary income unrestricted				
Contribution to overheads		9,267		7,112
		9,267		7,112
Total incoming resources from generating funds		9,267		7,112
Incoming resources from charitable activities				
Grants		2,211		2,211
		2,211		2,211
Other incoming resources				
Conacre		564		564
		564		564
Total incoming resources		12,042		9,887
Resources expended				
Costs of generating funds:				
Cost of generating voluntary income				
Donations				
Donations - Establishment - Light & heat	8,897		9,741	
Donations - Establishment - Repairs & maintenance	-		1,339	
Donations - Establishment - Insurance	4,240		-	
Donations - Other motor & travel costs	-		50	
Donations - Professional - Accountancy fees	511		498	
Donations - Office - General Expenses	180		60	
Donations - Bank Fees	152		157	
		13,980		11,845
Total cost of generating voluntary income		13,980		11,845
Total costs of generating funds		13,980		11,845
Charitable activities				
Net incoming/(outgoing) resources for the year		(1,938)		(1,958)

Ballyards Charitable Trust
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 30 September 2021

	2021	2020
	£	£
Charitable activities		
Governance costs		
Office expenses - Other	12	-
Total governance costs	12	-
Net incoming/(outgoing) resources for the year	(1,950)	(1,958)