



*Patton Rainey & Associates*  
Chartered Accountants and Registered Auditors

**REGISTERED COMPANY NUMBER: NI618053 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: 102994**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**  
**FOR**  
**BALLINAMALLARD FISHER PARK**

Patton Rainey and Associates  
Chartered Accountants  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
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**BALLINAMALLARD FISHER PARK**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 DECEMBER 2020**

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	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 3</b>
<b>Independent Examiner's Report</b>	<b>4</b>
<b>Statement of Financial Activities</b>	<b>5</b>
<b>Balance Sheet</b>	<b>6 to 7</b>
<b>Notes to the Financial Statements</b>	<b>8 to 12</b>
<b>Detailed Statement of Financial Activities</b>	<b>13</b>

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 DECEMBER 2020**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of the Financial Reporting Standard for Smaller Entities (effective January 2015), the Companies Act 2006 and the requirements of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS102).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's objectives are to promote the benefit of the inhabitants of County Fermanagh and its environs without distinction of gender, sexual orientation, age, race, ethnicity or political, religious or other opinion by:

- (a) promoting amateur sport and community participation in healthy recreation by providing facilities and amenities for the playing of sport, recreation or other leisure time occupation;
- (b) advancing health and well-being and relieving those in need by reason of youth, age, ill-health, infirmity or disablement, social and economic circumstances or community relations, social cohesion, racial harmony and equality and diversity.

The most significant work of the charity was acquiring a site and funds to build and equip a purpose built all weather pitch, Fisher Park 3G. Funding was originally secured from the Northern Ireland Rural Development Programme.

**Public benefit**

The direct benefits that flow from the purposes of promoting amateur sport and community participation in healthy recreation by providing facilities and amenities for the playing of sport, recreation or other leisure time occupations by work in securing funding for a 3G pitch to allow for sporting activities to take place all year round. The benefits are evidenced through the pitch being completed by early 2014 and is now used extensively. The direct benefits which fall from advancing health and well-being and relieving those in need by reason of youth, age, ill-health, infirmity or disablement, social and economic circumstances or other disadvantage, and promoting inclusively, good community relations, social cohesion, racial harmony and equality and diversity, include time for local clubs and schools to use the pitch, providing a place for active participation in sport for local children and youth

The benefits are evidenced by the club running a well attended well-being, good community relations and social cohesion courses. It is also evidenced by records of individuals that use the facilities of Fisher Park.

The beneficiaries are the people of County Fermanagh and its environs. The only private benefit flowing from this purpose is that the trustees and members can avail of the facilities and this is incidental and necessary so that benefits can be provided to all the community.

The trustees seek to ensure that the public benefit requirement is considered and Ballinamallard Fisher Park facilitates the promotion of amateur sport and community participation and having due regard to the Charity Commission guidance on public benefit.

**Social investments**

The results for the year ended 31 December 2020 are set out on pages 5 and 6 of the financial statements.

The total income for the year ended 31 December 2020 amounted to £31,772 (2019: £87,920). The total expenditure for the year amounted to £29,317 (2019: £83,625) and the total net income/(expenditure) for the year ended 31 December 2020 was £2,455 (2019: (£4,295)).

The company's cash at bank increased from £37,206 at 31 December 2019 to £39,038 at 31 December 2020. The trustees believe this reserve to be sufficient to cover future expenditure for approximately one year. The trustees will continue to review the reserves policy.

## **BALLINAMALLARD FISHER PARK**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 DECEMBER 2020**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The company was incorporated on 24 April 2013 and registered with the Charity Commission for Northern Ireland on 12 June 2015.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

NI618053 (Northern Ireland)

##### **Registered Charity number**

102994

##### **Registered office**

Ballinamallard UFC  
Ferney Park  
Ballinamallard  
Enniskillen  
Co. Fermanagh  
BT94 2HH

##### **Trustees**

J E Poots  
T B Elliott  
M Emerson  
N Dykes  
K Fisher  
E Fisher  
Rev B J Harper  
R J McBride  
W M Smyth

##### **Company Secretary**

R J McBride

##### **Independent Examiner**

Thomas Samuel Patton FCA  
Patton Rainey and Associates  
Chartered Accountants  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

##### **Bankers**

First Trust Bank  
2 & 4 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Ballinamallard Fisher Park for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**BALLINAMALLARD FISHER PARK**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 DECEMBER 2020**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by order of the board of trustees on 11 August 2021 and signed on its behalf by:



T B Elliott - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BALLINAMALLARD FISHER PARK**

I report on the accounts of the company for the year ended 31 December 2020, which are set out on pages five to twelve.

**Respective responsibilities of charity trustees and examiner**

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

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- 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
- state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

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 any such matters.

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

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. 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
4. 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 (1) to (4) 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.

Thomas Samuel Patton FCA  
Patton Rainey and Associates  
Chartered Accountants  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

11 August 2021



**BALLINAMALLARD FISHER PARK****STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
for the Year Ended 31 DECEMBER 2020**

	Notes	Unrestricted fund £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		11,423	13,441	24,864	81,195
<b>Charitable activities</b>					
Charitable activities		6,908	-	6,908	6,725
<b>Total</b>		<b>18,331</b>	<b>13,441</b>	<b>31,772</b>	<b>87,920</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activities		15,876	13,441	29,317	83,025
Other		-	-	-	600
<b>Total</b>		<b>15,876</b>	<b>13,441</b>	<b>29,317</b>	<b>83,625</b>
<b>NET INCOME</b>		<b>2,455</b>	<b>-</b>	<b>2,455</b>	<b>4,295</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		96,918	-	96,918	92,623
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>99,373</b>	<b>-</b>	<b>99,373</b>	<b>96,918</b>

The notes form part of these financial statements

**BALLINAMALLARD FISHER PARK****BALANCE SHEET**  
**31 DECEMBER 2020**

	Notes	Unrestricted fund £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	262,582	-	262,582	277,468
<b>CURRENT ASSETS</b>					
Debtors	6	4,572	-	4,572	3,185
Cash at bank and in hand		39,038	-	39,038	37,206
		43,610	-	43,610	40,391
<b>CREDITORS</b>					
Amounts falling due within one year	7	(2,364)	-	(2,364)	(5,064)
<b>NET CURRENT ASSETS</b>		41,246	-	41,246	35,327
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		303,828	-	303,828	312,795
<b>ACCRUALS AND DEFERRED INCOME</b>	8	(204,455)	-	(204,455)	(215,877)
<b>NET ASSETS</b>		99,373	-	99,373	96,918
<b>FUNDS</b>	9				
Unrestricted funds				99,373	96,918
<b>TOTAL FUNDS</b>				99,373	96,918

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**BALLINAMALLARD FISHER PARK**

**BALANCE SHEET - continued**

**31 DECEMBER 2020**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 11 August 2021 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'T B Elliott', written in a cursive style.

T B Elliott - Trustee

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 DECEMBER 2020**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Fixed assets are stated at original cost.

Depreciation will be provided at the following annual rates in order to write off each asset over its estimated useful life from 1 January 2014:

Leasehold land and property - 4% straight line

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Grants**

Grants that relate to specific capital expenditure are treated as deferred income which is then credited to the income and expenditure account over the related assets useful life. Other grants are credited to the income and expenditure account when received.

**BALLINAMALLARD FISHER PARK**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 DECEMBER 2020**

**2. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.12.20	31.12.19
	£	£
Depreciation - owned assets	<u>14,886</u>	<u>14,988</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	19,242	61,953	81,195
<b>Charitable activities</b>			
Charitable activities	6,725	-	6,725
<b>Total</b>	<u>25,967</u>	<u>61,953</u>	<u>87,920</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	21,072	61,953	83,025
Other	600	-	600
<b>Total</b>	<u>21,672</u>	<u>61,953</u>	<u>83,625</u>
<b>NET INCOME</b>	<u>4,295</u>	<u>-</u>	<u>4,295</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	92,623	-	92,623
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>96,918</u>	<u>-</u>	<u>96,918</u>

**BALLINAMALLARD FISHER PARK****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 DECEMBER 2020****5. TANGIBLE FIXED ASSETS**

	Short leasehold £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 January 2020 and 31 December 2020	<u>361,984</u>	<u>3,759</u>	<u>365,743</u>
<b>DEPRECIATION</b>			
At 1 January 2020	86,553	1,722	88,275
Charge for year	<u>14,479</u>	<u>407</u>	<u>14,886</u>
At 31 December 2020	<u>101,032</u>	<u>2,129</u>	<u>103,161</u>
<b>NET BOOK VALUE</b>			
At 31 December 2020	<u>260,952</u>	<u>1,630</u>	<u>262,582</u>
At 31 December 2019	<u>275,431</u>	<u>2,037</u>	<u>277,468</u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.20 £	31.12.19 £
Ballinamallard United Football Club	2,260	2,260
Prepayments and accrued income	<u>2,312</u>	<u>925</u>
	<u>4,572</u>	<u>3,185</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.20 £	31.12.19 £
VAT	1,714	2,487
Accruals and deferred income	<u>650</u>	<u>2,577</u>
	<u>2,364</u>	<u>5,064</u>

**8. ACCRUALS AND DEFERRED INCOME**

	31.12.20 £	31.12.19 £
Deferred government grants	<u>204,455</u>	<u>215,877</u>

**BALLINAMALLARD FISHER PARK****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 DECEMBER 2020****9. MOVEMENT IN FUNDS**

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	96,918	2,455	99,373
<b>TOTAL FUNDS</b>	<u>96,918</u>	<u>2,455</u>	<u>99,373</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	18,331	(15,876)	2,455
<b>Restricted funds</b>			
Restricted grants	13,441	(13,441)	-
<b>TOTAL FUNDS</b>	<u>31,772</u>	<u>(29,317)</u>	<u>2,455</u>

**Comparatives for movement in funds**

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted funds</b>			
General fund	92,623	4,295	96,918
<b>TOTAL FUNDS</b>	<u>92,623</u>	<u>4,295</u>	<u>96,918</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	25,967	(21,672)	4,295
<b>Restricted funds</b>			
Restricted grants	61,953	(61,953)	-
<b>TOTAL FUNDS</b>	<u>87,920</u>	<u>(83,625)</u>	<u>4,295</u>

**BALLINAMALLARD FISHER PARK**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 DECEMBER 2020**

**9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	92,623	6,750	99,373
<b>TOTAL FUNDS</b>	<u>92,623</u>	<u>6,750</u>	<u>99,373</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	44,298	(37,548)	6,750
<b>Restricted funds</b>			
Restricted grants	75,394	(75,394)	-
<b>TOTAL FUNDS</b>	<u>119,692</u>	<u>(112,942)</u>	<u>6,750</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2020.

**BALLINAMALLARD FISHER PARK****DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 DECEMBER 2020**

	31.12.20 £	31.12.19 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gift aid	-	2,050
Grants and donations	13,442	67,703
Capital grant release	11,422	11,442
	<u>24,864</u>	<u>81,195</u>
<b>Charitable activities</b>		
Hire of facilities	6,908	6,725
<b>Total incoming resources</b>	<u>31,772</u>	<u>87,920</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
General expenses	157	126
Repairs and maintenance	-	58,803
Welfare and training courses	-	375
Coaching costs	2,214	1,854
Advertising	-	472
Hire of facilities	-	190
Training equipment	91	1,255
Crockery and equipment	7,562	4,307
Equipment hire	-	100
Officials	-	340
Community welfare	3,546	-
Depreciation	14,886	14,988
Bank charges and interest	186	215
	<u>28,642</u>	<u>83,025</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	675	600
<b>Total resources expended</b>	<u>29,317</u>	<u>83,625</u>
<b>Net income</b>	<u>2,455</u>	<u>4,295</u>