

# Lisbarnett & Lisbane Community Association Ltd

Northern Ireland · Charity number 103654

## Details

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**Known as** LLCA

**Status** Received

**Registered** 2015-09-29

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

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**Address** Lisbarnet Community Centre  
16 Lisbarnet Road  
Comber  
Newtownards  
County Down  
BT23 6aw  
BT23 6AW

**Phone** 02897542717

**Email** [llca16@outlook.com](mailto:llca16@outlook.com)

**Website** [www.lisbane.org.uk](http://www.lisbane.org.uk)

## Activities

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**Purposes:** Object 1 The Company is established for charitable objects and purposes only and in particular to develop a location in the Lisbane area to be used for community purposes to the intent that same shall be for charitable purposes of benefit to the local community and for public recreation. Object 2 Such further or other charitable purposes for the general benefit of the citizens or inhabitants of Lisbane and Lisbarnett and their environs in County Down as the company may determine.

**What the charity does:** The advancement of citizenship or community development

**How the charity works:** Community development,Playgroup/after schools,Rural development

**Who the charity helps:** Children (5-13 year olds),Community safety/crime prevention,General public,Mental health,Older people,Parents,Unemployed/low income,Voluntary and community sector,Volunteers

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£58,476	£62,610	£0	6
2024-09-30	£61,184	£64,218	£0	5

## Trustees

Name	Role	Appointed
Mrs Margaret Finlay		
Mrs Pamela Mckibbin		
Mrs Violet Spence		

**Lisbarnett & Lisbane Community Association Ltd**

Northern Ireland - Charity number 103654

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# Accounts

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Lisbarnett and Lisbane Community Association Ltd  
Report and Accounts for  
the year ended  
30 September 2025

Registered number  
NI036858  
Charity number  
103654

**Lisbarnett and Lisbane Community Association Ltd**  
**Report and accounts**  
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	3	Independent examiners' report
	4	Statement of Financial Activities
	5	Balance sheet
	6-10	Notes to the accounts

**Lisbarnett and Lisbane Community Association Ltd**  
**Report and accounts**  
**Company Information**

Trustees  
Margaret Finlay  
Violet Spence  
Pamela McKibbin

Secretary  
Noel Mills

Bankers  
Danske Bank  
Business Banking  
PO Box 183  
Donegall Square West  
Belfast  
BT1 6JS

Registered office  
16 Lisbarnett Road  
Lisbane  
Co Down  
BT23 6AW

Registered number NI036858

Charity number  
103654

Lisbarnett and Lisbane Community Association Ltd  
Registered number: NI036858

### Directors' Report

The directors present their report and accounts for the year ended 30 September 2025.

#### Principal activities

The company's principal activity during the year continued to be the running of a Community Association. Operations in year have resulted in a deficit of £4,134.

#### Directors

The following persons served as directors during the year:

Margaret Finlay

Violet Spence

Pamela McKibbin

#### Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 20<sup>th</sup> Jan 2026 and signed on its behalf.



Pamela McKibbin

Director

**Independent Examiners' Report**

Independent examiners' report to the charity trustees of Lisbarnett and Lisbane Community Association Ltd

I report on the accounts for the year ended 30 September 2025, which are set out on pages 4 -9.

Respective responsibilities of charity trustees and examiner

As the charity's 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 Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for an independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid 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 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 within 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 the 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 Examiners' 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.

A Murray MBE MSC BA

20 January 2026

Lisbarnett and Lisbane Community Association Ltd

Statement of Financial Activities for the year ended 30 September 2025

	2025	2025	2024
	Unrestricted	Restricted	Total
Grants & Receivables	6,636	8,088	14,724
Other Income	43,723	0	43,723
Resources expended	(34,688)	(5,933)	(40,621)
Gross Profit	15,671	2,155	17,826
Administrative expenses	(20,300)	(1,689)	(21,989)
Operating Income(Outgoing) Resources	(4,630)	466	(4,163)
Interest Receivable	29	0	29
Net Income(Outgoing) Resources	(4,601)	466	(4,134)
			(2,560)
			18,881
			(21,469)
			(2,588)
			28
			(51,029)
			69,910
			54,548
			15,362
			Total
			2024

**Lisbarnett and Lisbane Community Association Ltd**

**Balance Sheet as at 30 September 2025**

	2025	2024
<b>Fixed Assets</b>		
4 Tangible Assets	£ 33,523	£ 41,773
<b>Current Assets</b>		
5 Debtors	3,326	8,665
Cash at bank and in hand	<u>27,067</u>	<u>25,562</u>
6 Creditors amounts due within one year	<u>(6,765)</u>	<u>(8,080)</u>
<b>Net current assets</b>	<u>23,627</u>	<u>26,147</u>
<b>Total assets less current liabilities</b>	57,150	67,920
7 Creditors amounts due after more than one year	(19,908)	(26,544)
<b>Net Assets</b>	<u>37,242</u>	<u>41,376</u>
<b>Total Funds</b>		
8 Unrestricted Funds	37,242	40,930
Restricted Funds	0	446
<b>Accumulated Funds</b>	<u>37,242</u>	<u>41,376</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with section 476 of the Act. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime.

Approved by the Trustees and signed on their behalf by:

Pamela McKibbin  
Trustee

Approved by the board on 20<sup>th</sup> January 2026

1 **Statement of Trustees Responsibilities**

The rules of the Charity require the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit for that period. In preparing those accounts, the Trustees are required to:

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

The Trustees are responsible for maintaining proper accounting records under Section 63 of the Charities Act (Northern Ireland) 2008 which are sufficient to show and explain all the Charity's transactions; which are such as to disclose with reasonable accuracy the financial position of the Charity; and which enable the trustees to ensure that the accounts prepared comply with section 64(1) of the Act. They are also responsible for safeguarding the assets of the Charity, including the maintenance of adequate procedures to prevent and detect fraud and other irregularities.

2 **Accounting policies**

**Going Concern**  
These accounts have been prepared on the going concern basis, notwithstanding the fact that the company has incurred net outgoing resources in the current year. The trustees have considered the future cashflow requirements of the company and have a reasonable expectation that the company will have adequate resources to continue in operational existence for the foreseeable future. Accordingly, the trustees consider it is appropriate that the company will continue as a going concern.

**Accounting Convention**  
The accounts are prepared under the historic cost convention. They comply with the requirements of Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP) and are in accordance with applicable accounting standards.

**General Accumulated Funds**  
General accumulated funds are unrestricted funds available to the Charity for its general purposes and include funds designated by the Charity for a particular purpose; the use of such funds remains at the discretion of the Charity's Trustees.

**Restricted Funds**  
Restricted funds are funds subject to restrictions imposed by the donor or by the specific terms of the appeal under which the funds are raised. The restrictions are binding upon the Charity.

**Income**  
All income is accounted for when the Charity has entitlement, there is certainty of receipt and the amount is measurable.

**Governance, Management & Administration**

Governance, management and administration expenses relate to the whole of the Charity's activities and a proportion of these charges are allocated to expenditure headings on a basis that is consistent with the use of the resources.

**Intangible fixed assets**

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

**Tangible fixed assets**

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	15% reducing balance

**Debtors**

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

**Creditors**

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

**Taxation**

No tax has been provided in these accounts because the income of the charity is within the exemption granted by Sections 466-493 of the Corporation Taxes Act 2010.

**Provisions**

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

**Foreign currency translation**

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

**Leased assets**

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

**Pensions**

Contributions to defined contribution plans are expensed in the period to which they relate.

3	Employees	Number	Number
		2025	2024
	Average number of persons employed by the company	6	5

**Lisbarnett & Lisbane Community Association Ltd**

Northern Ireland - Charity number 103654

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# Accounts

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Report and Accounts  
for the year ended  
30 September 2024

Lisbarnett and Lisbane Community Association Ltd

Registered number  
NI036858  
Charity number  
103654

Signed Copy

**Lisbarnett and Lisbane Community Association Ltd**  
**Report and accounts**  
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**Lisbarnett and Lisbane Community Association Ltd**  
**Company Information**

**Trustees**

Margaret Finlay  
Gillian Anderton Resigned 20 June 2024  
Violet Spence  
Pamela McKibbin Appointed 20 June 2024

**Secretary**

Catherine Chambers Resigned 20 June 2024  
Noel Mills Appointed 20 June 2024

**Accountants**

SJO Accountants Ltd  
37 Movilla Street  
Newtownards  
Co Down  
BT23 7JQ

**Bankers**

Danske Bank  
Business Banking  
PO Box 183  
Donegall Square West  
Belfast  
BT1 6JS

**Registered office**

16 Lisbarnett Road  
Lisbane  
Co Down  
BT23 6AW

**Registered number**

NI036858

**Charity number**

103654

**Lisbarnett and Lisbane Community Association Ltd**  
**Registered number: NI036858**

**Directors' Report**

The directors present their report and accounts for the year ended 30 September 2024.

**Principal activities**

The company's principal activity during the year continued to be the running of a Community Association. Operations in year have resulted in a deficit of £2,560.

**Directors**

The following persons served as directors during the year:

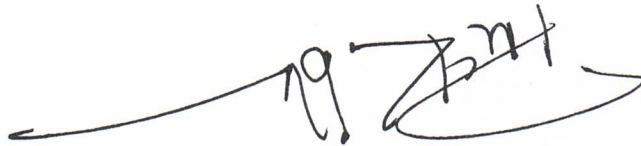
Margaret Finlay  
Gillian Anderton Resigned 20 June 2024  
Violet Spence  
Pamela Mckibbin Appointed 20 June 2024

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 2 June 2025 and signed on its behalf.

Pamela Mckibbin  
Director



**Lisbarrett and Lisbane Community Association Ltd**  
**Independent Examiners' Report**

Independent examiners' report to the charity trustees of Lisbarrett and Lisbane Community Association Ltd

We report on the accounts for the year ended 30 September 2024, which are set out on pages 4 - 9.

**Respective responsibilities of charity trustees and examiner**

As the charity's 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 Companies Act 2006. Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for an independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid 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 our attention.

**Basis of independent examiners' report**

We have examined your charity accounts as required under section 65 of the Charities Act and our 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 within 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.

Our role is to state whether any material matters have come to our attention, giving us cause to believe:

1. That the 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 Examiners' Statement**

We have completed our 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, we have found no matters that require drawing to your attention.

SJO Accountants Ltd.

SJO Accountants Ltd  
Chartered Management Accountants  
37 Movilla Street  
Newtownards  
Co Down  
BT23 7JQ

2 June 2025

Lisbarnett and Lisbane Community Association Ltd  
Statement of Financial Activities  
for the year ended 30 September 2024

	2024	2024	2023
	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Grants & Receivables	6,636	8,726	15,362
Other Income	54,548	-	54,548
	61,184	8,726	69,910
Resources expended	(48,471)	(2,558)	(51,029)
<b>Gross profit</b>	12,713	6,168	18,881
Administrative expenses	(15,747)	(5,722)	(21,469)
<b>Operating Income/(Outgoing) Resources</b>	(3,034)	446	(2,588)
Interest receivable	28	-	28
<b>Net Income/(Outgoing) Resources</b>	(3,006)	446	(2,560)
			2,646

**Lisbarnett and Lisbane Community Association Ltd**

Registered number:  
NI036858

**Balance Sheet**  
**as at 30 September 2024**

	Notes	2024	2023
		£	£
<b>Fixed assets</b>			
Tangible assets	4	41,773	50,080
<b>Current assets</b>			
Debtors	5	8,665	6,035
Cash at bank and in hand		25,562	28,293
		34,227	34,328
<b>Creditors: amounts falling due within one year</b>	6	(8,080)	(7,292)
<b>Net current assets</b>		26,147	27,036
<b>Total assets less current liabilities</b>		67,920	77,116
<b>Creditors: amounts falling due after more than one year</b>	7	(26,544)	(33,180)
<b>Net assets</b>		41,376	43,936
<b>Total Funds</b>			
Unrestricted Funds	8	40,930	43,936
Restricted Funds	8	446	-
<b>Accumulated funds</b>		41,376	43,936

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime.

Approved by the Trustees and signed on their behalf by:



Pamela McKibbin

Trustee

Approved by the board on 2 June 2025

**1 Statement of Trustees Responsibilities**

The rules of the Charity require the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit for that period. In preparing those accounts, the Trustees are required to:

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

The Trustees are responsible for maintaining proper accounting records under Section 63 of the Charities Act (Northern Ireland) 2008 which are sufficient to show and explain all the Charity's transactions; which are such as to disclose with reasonable accuracy the financial position of the Charity; and which enable the trustees to ensure that the accounts prepared comply with section 64(1) of the Act. They are also responsible for safeguarding the assets of the Charity, including the maintenance of adequate procedures to prevent and detect fraud and other irregularities.

**2 Accounting policies**

**Going Concern**

These accounts have been prepared on the going concern basis, notwithstanding the fact that the company has incurred net outgoing resources in the current year. The trustees have considered the future cashflow requirements of the company and have a reasonable expectation that the company will have adequate resources to continue in operational existence for the foreseeable future. Accordingly the trustees consider it is appropriate that the company will continue as a going concern.

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**Restricted Funds**

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**Income**

All income is accounted for when the Charity has entitlement, there is certainty of receipt and the amount is measurable.

**Governance, Management & Administration**

Governance, management and administration expenses relate to the whole of the Charity's activities and a proportion of these charges are allocated to expenditure headings on a basis that is consistent with the use of the resources.

**Intangible fixed assets**

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

**Tangible fixed assets**

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**Debtors**

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

**Creditors**

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**Taxation**

No tax has been provided in these accounts because the income of the charity is within the exemption granted by Sections 466-493 of the Corporation Taxes Act 2010.

**Provisions**

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

**Foreign currency translation**

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**Pensions**  
Contributions to defined contribution plans are expensed in the period to which they relate.

3	Employees	2024	2023
	Average number of persons employed by the company	5	4

4	Tangible fixed assets	Land and buildings etc	Plant and machinery	Total
	<b>Cost</b>	£	£	£
	At 1 October 2023	126,086	29,301	155,387
	At 30 September 2024	126,086	29,301	155,387
	<b>Depreciation</b>			
	At 1 October 2023	78,423	26,884	105,307
	Charge for the year	7,944	363	8,307
	At 30 September 2024	86,367	27,247	113,614
	<b>Net book value</b>			
	At 30 September 2024	39,719	2,054	41,773
	At 30 September 2023	47,663	2,417	50,080

5	Debtors	2024	2023
	Trade debtors	939	5,041
	Other debtors	7,726	994
		8,665	6,035

6	Creditors: amounts falling due within one year	2024	2023
	Accruals	1,444	656
	Capital Grant	6,636	6,636
		8,080	7,292

7 Creditors: amounts falling due after one year

2024	2023
£ 26,544	£ 33,180

Capital Grant

8 Statement of Funds

At 01/10/2023	Income	Expenditure	Transfers	At 30/09/2024
£ 43,936	£ 61,212	£ (64,218)	£ -	£ 40,930
<b>General Reserves</b>				
43,936	61,212	(64,218)	-	40,930
<b>Total Unrestricted funds</b>				
43,936	61,212	(64,218)	-	40,930
<b>Restricted Reserves</b>				
-	1,530	(1,530)	-	-
-	446	-	-	446
-	2,500	(2,500)	-	-
-	1,525	(1,525)	-	-
-	182	(182)	-	-
-	1,692	(1,692)	-	-
-	850	(850)	-	-
-	8,725	(8,279)	-	446
<b>Total Restricted Reserves</b>				

Restricted reserve balance at 30 September 2024 was £446.

9 Related party transactions

There were no related party transactions during the year.

10 Trustees

None of the trustees (or any person connected with them) received any remuneration during the year, and none of them were reimbursed for travelling expenses.

11 Other information

Lisbarrett and Lisbane Community Association Ltd is a registered charity limited by guarantee and incorporated in Northern Ireland. Its registered office is:  
Lisbane  
16 Lisbarrett Road  
Co Down  
BT23 6AW

**Lisbarnett and Lisbane Community Association Ltd**  
**Detailed Statement of Financial Activities**  
**for the year ended 30 September 2024**  
*This schedule does not form part of the statutory accounts*

	2024	2024	2023	2023
	£	£	£	£
	Unrestricted Funds	Restricted Funds	Total	Total
<b>Incoming Resources</b>				
Fundraising Income	5,137	-	5,137	4,623
Grant Income	6,636	-	6,636	6,636
Income from ASC	49,411	-	49,411	44,198
Restricted Income	-	8,726	8,726	5,244
	<u>61,184</u>	<u>8,726</u>	<u>69,910</u>	<u>60,701</u>
<b>Cost of Generating Funds</b>				
After Schools Club	2,898	2,375	5,273	5,713
ASC Wages	45,005	-	45,005	30,911
In Bloom	568	183	751	100
Payback to Community Groups	-	-	-	-
	<u>48,471</u>	<u>2,558</u>	<u>51,029</u>	<u>36,724</u>
<b>Administrative expenses</b>				
Pensions	603	-	603	-
Staff training and welfare	(385)	-	(385)	1,173
Travel and subsistence	105	-	105	-
Entertaining	34	-	34	-
Premises costs:				
Water rates	71	331	402	425
Light and heat	(360)	1,976	1,616	1,618
Cleaning	698	-	698	603
	<u>409</u>	<u>2,307</u>	<u>2,716</u>	<u>2,646</u>
<b>General administrative expenses:</b>				
Telephone and fax	(123)	941	818	925
Postage	9	-	9	30
Stationery and printing	335	-	335	240
Subscriptions	84	-	84	35
Bank charges	156	-	156	144
Insurance	50	944	994	2,054
Bad Debt	-	-	-	500
Equipment hire	-	-	-	45
Software	140	-	140	79
Repairs and maintenance	400	1,530	1,930	632
Depreciation	8,307	-	8,307	8,371
Sundry expenses	-	-	-	86
	<u>9,358</u>	<u>3,415</u>	<u>12,773</u>	<u>13,141</u>
<b>Legal and professional costs:</b>				
Accountancy fees	931	-	931	656
Administration expenses	4,442	-	4,442	3,630
Advertising and PR	250	-	250	-
Other legal and professional	-	-	-	117
	<u>5,623</u>	<u>-</u>	<u>5,623</u>	<u>4,403</u>
	<u>15,747</u>	<u>5,722</u>	<u>21,469</u>	<u>21,363</u>

**Lisbarnett & Lisbane Community Association Ltd**

Northern Ireland - Charity number 103654

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# Accounts

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Report and Accounts  
for the year ended  
30 September 2023

Lisbarnett and Lisbane Community Association Ltd

Registered number  
NI036858  
Charity number  
103654

**Lisbarnett and Lisbane Community Association Ltd**  
**Report and accounts**  
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**Lisbarnett and Lisbane Community Association Ltd**  
**Company Information**

**Trustees**

Margaret Finlay  
Gillian Anderton  
Violet Spence

**Secretary**

Catherine Chambers

**Accountants**

SJO Accountants Ltd  
37 Movilla Street  
Newtownards  
Co Down  
BT23 7JQ

**Bankers**

Danske Bank  
Business Banking  
PO Box 183  
Donegall Square West  
Belfast  
BT1 6JS

**Registered office**

16 Lisbarnett Road  
Lisbane  
Co Down  
BT23 6AW

**Registered number**

NI036858

**Charity number**

103654

**Lisbarnett and Lisbane Community Association Ltd**  
**Registered number: N1036858**  
**Directors' Report**

The directors present their report and accounts for the year ended 30 September 2023.

**Principal activities**

The company's principal activity during the year continued to be the running of a Community Association. Operations in year have resulted in a surplus of £2,646.

**Directors**

The following persons served as directors during the year:

Margaret Finlay  
Gillian Anderton  
Violet Spence

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 9 May 2024 and signed on its behalf.



Gillian Anderton  
Director

Lisbarnett and Lisbane Community Association Ltd  
Statement of Financial Activities  
for the year ended 30 September 2023

	2023	2023	2022
	Unrestricted Funds	Restricted Funds	Total
Grants & Receivables	6,636	5,244	11,880
Other Income	48,821	-	48,821
Resources expended	(33,080)	(3,644)	(23,605)
<b>Gross profit</b>	22,377	1,600	25,167
Administrative expenses	(19,763)	(1,600)	(18,179)
Operating Income/(Outgoing) Resources	2,614	-	6,988
Interest receivable	32	-	26
<b>Net Income/(Outgoing) Resources</b>	<b>2,646</b>	<b>-</b>	<b>7,014</b>

**Lisbarnett and Lisbane Community Association Ltd  
Independent Examiners' Report**

Independent examiners' report to the charity trustees of Lisbarnett and Lisbane Community Association Ltd

We report on the accounts for the year ended 30 September 2023, which are set out on pages 4 - 6.

**Respective responsibilities of charity trustees and examiner**

As the charity's 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 Companies Act 2006. Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for an independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid 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 our attention.

**Basis of independent examiners' report**

We have examined your charity accounts as required under section 65 of the Charities Act and our 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 within 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.

Our role is to state whether any material matters have come to our attention, giving us cause to believe:

1. That the 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 Examiners' Statement**

We have completed our 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, we have found no matters that require drawing to your attention.

SJO Accountants Limited

SJO Accountants Ltd

Chartered Management Accountants

37 Movilla Street

Newtownards

Co Down

BT23 7JQ

9 May 2024

	2023	2022
<b>Notes</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>		
Tangible assets	50,080	58,451
<b>Current assets</b>		
Debtors	6,035	-
Cash at bank and in hand	28,293	30,515
	34,328	30,515
<b>Creditors: amounts falling due within one year</b>	(7,292)	(7,860)
<b>Net current assets</b>	27,036	22,655
<b>Total assets less current liabilities</b>	77,116	81,106
<b>Creditors: amounts falling due after more than one year</b>	(33,180)	(39,816)
<b>Net assets</b>	43,936	41,290
<b>Total Funds</b>		
Unrestricted Funds	43,936	41,290
Restricted Funds	-	-
<b>Accumulated funds</b>	43,936	41,290

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime.

Approved by the Trustees and signed on their behalf by:

*Gillian Anderton*

Gillian Anderton  
 Trustee

Approved by the board on 9 May 2024

1 Statement of Trustees Responsibilities

The rules of the Charity require the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit for that period. In preparing those accounts, the Trustees are required to:

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

The Trustees are responsible for maintaining proper accounting records under Section 63 of the Charities Act (Northern Ireland) 2008 which are sufficient to show and explain all the Charity's transactions; which are such as to disclose with reasonable accuracy the financial position of the Charity; and which enable the trustees to ensure that the accounts prepared comply with section 64(1) of the Act. They are also responsible for safeguarding the assets of the Charity, including the maintenance of adequate procedures to prevent and detect fraud and other irregularities.

2 Accounting policies

**Going Concern**

These accounts have been prepared on the going concern basis, notwithstanding the fact that the company has incurred net outgoing resources in the current and prior years. The trustees have considered the future cashflow requirements of the company and have a reasonable expectation that the company will have adequate resources to continue in operational existence for the foreseeable future. Accordingly the trustees consider it is appropriate that the company will continue as a going concern.

**Accounting Convention**

The accounts are prepared under the historic cost convention. They comply with the requirements of Statement of Recommended Practice 'Accounting and Reporting by Charities' ('SORP') and are in accordance with applicable accounting standards.

**General Accumulated Funds**

General accumulated funds are unrestricted funds available to the Charity for its general purposes and include funds designated by the Charity for a particular purpose; the use of such funds remains at the discretion of the Charity's Trustees.

**Restricted Funds**

Restricted funds are funds subject to restrictions imposed by the donor or by the specific terms of the appeal under which the funds are raised. The restrictions are binding upon the Charity.

**Income**

All income is accounted for when the Charity has entitlement, there is certainty of receipt and the amount is measurable.

**Governance, Management & Administration**

Governance, management and administration expenses relate to the whole of the Charity's activities and a proportion of these charges are allocated to expenditure headings on a basis that is consistent with the use of the resources.

**Intangible fixed assets**  
 Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

**Tangible fixed assets**  
 Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	15% reducing balance

**Debtors**  
 Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

**Creditors**  
 Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

**Taxation**  
 No tax has been provided in these accounts because the income of the charity is within the exemption granted by Sections 466-493 of the Corporation Taxes Act 2010.

**Provisions**  
 Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

**Foreign currency translation**  
 Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

**Leased assets**

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

**Pensions**  
Contributions to defined contribution plans are expensed in the period to which they relate.

	2023	2022
<b>3 Employees</b>	Number	Number
Average number of persons employed by the company	4	5
<b>4 Tangible fixed assets</b>		
<b>Cost</b>		
At 1 October 2022	126,086	155,387
At 30 September 2023	126,086	155,387
<b>Depreciation</b>		
At 1 October 2022	70,479	26,457
Charge for the year	7,944	427
At 30 September 2023	78,423	26,884
<b>Net book value</b>		
At 30 September 2023	47,663	2,417
At 30 September 2022	55,607	2,844
<b>5 Debtors</b>		
Trade debtors	5,041	-
Other debtors	994	-
	6,035	-
<b>6 Creditors: amounts falling due within one year</b>		
Taxation and social security costs	-	80
Accruals	656	1,144
Capital Grant	6,636	6,636
	7,292	7,860

7 Creditors: amounts falling due after one year

2023	2022
£	£
33,180	39,816

Capital Grant

8 Statement of Funds

At 30/09/2022	Income	Expenditure	Transfers between funds	At 30/09/2023
£	£	£	£	£
41,290	55,489	(52,843)	-	43,936
<b>General Reserves</b>				
41,290	55,489	(52,843)	-	43,936
<b>Total Unrestricted funds</b>				
-	500	(500)	-	-
-	368	(368)	-	-
-	1,600	(1,600)	-	-
-	1,685	(1,685)	-	-
-	391	(391)	-	-
-	300	(300)	-	-
-	400	(400)	-	-
<b>Restricted Reserves</b>				
-	5,244	(5,244)	-	-
<b>Total Restricted Reserves</b>				

Restricted reserve balance at 30 September 2023 was £nil.

9 Related party transactions

There were no related party transactions during the year.

10 Trustees

None of the trustees (or any person connected with them) received any remuneration during the year, and none of them were reimbursed for travelling expenses.

11 Other information

Lisbarnett and Lisbane Community Association Ltd is a registered charity limited by guarantee and incorporated in Northern Ireland. Its registered office is:  
 16 Lisbarnett Road  
 Lisbane  
 Co Down  
 BT23 6AW

**Lisbarnett & Lisbane Community Association Ltd**

Northern Ireland - Charity number 103654

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# Annual report

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## **Lisbarnett & Lisbane Community Association Ltd**

Charity Registration Number: NIC 103654

Address: 16-18 Lisbarnett Road, Lisbane, Comber, BT23 6AW

### **Trustees report Annual Report 1<sup>st</sup> October 2022 to 30<sup>th</sup> September 2023.**

Lisbarnett & Lisbane Community Association Limited (LLCA) is a voluntary association committed to working together for the benefit of all local residents and businesses. It comprises a Community House and a Community After School Club.

#### **Structure, Governance and Management**

LLCA is constituted as a charitable company limited by guarantee and is registered with the Charities Commission for Northern Ireland and Companies House. The elected Executive Committee (The Committee) consists of ten local people and meets regularly to deal with management issues and user group needs. LLCA currently employs four part time members of staff and works widely with community development groups and statutory agencies. It is a member of the Rural Community Network, County Down RCN, NICVA, Early Years and Playboard.

Trustees for the year 2022/2023 were Gillian Anderton, Margaret Finlay, Violet Spence and Company Secretary, Catherine Chambers.

#### **Objectives and Activities**

LLCA objectives are to promote the benefit of the inhabitants of the districts of Lisbane and Lisbarnett and their environs in Co Down without distinction of age, sex, nationality, ethnic origin, political or religious or other opinion, by associating with the statutory authorities, voluntary organisations and residents in a common effort to advance education, relieve poverty, and improve mental health.

The Committee strive to maintain the facility in a way that provides a neutral and fit for purpose venture that anyone in the community can access and utilise. Our vision statement is for Lisbane to be “a vibrant, inclusive and welcoming village where everyone comes together in safe and secure shared spaces to improve village life for residents and visitors alike”. LLCA offers services to a wide range of people within the local area, from children of pre-school age, to retired members of our community.

During the period LLCA facilitated a variety of classes including Bridge, Art Club, Pilates, Yoga, and Dramarama, along with an Afterschool and Holiday Club for children aged 4 -11. LLCA was also available for use by members of the public for birthday parties, meetings and other family or business events.

We are pleased to report a steady environment in community activities during the year 2022/2023. Community House was open for classes/activities which provided an opportunity for our community to interact, socialise and stimulate. Grants from Ards Borough Council enabled the Committee to organise a couple of community events in year. The Committee organised a craft fair December 2022, allowing local artisans to promote and sell their wares, and provided festive food and drink, and a Santa visit for the children. In May 2023, in conjunction with another community group the Committee planned and organised a King's Coronation family day which was a success, in terms of interaction with the other group, and also an enjoyable day for all attendees. The AfterSchool club have maintained an essential service for three days in the week and have continued with additional fundraising activities during the year, offering movie nights and tuck shops for local children.

### **Achievements and performance**

The Trustees are pleased to report that in the operational year ended 30<sup>th</sup> September 2023, the primary objectives of the Community Association have been met. The Committee have closely monitored activities and spending in year, noting the challenging environment of rising costs and a reduction in availability of grant funding. They will continue to monitor on an ongoing basis, to ensure that LLCA continues to meet the objectives of the association.

The Trustees noted that there were no major incident reports in the operational year.

**Financial Review:** - LLCA operates on a small budget with the aim of covering all costs of the Community Association through community usage and grants. Our aim is to make the Community House services and AfterSchool care, available to all at an affordable price.

In the year ended 30<sup>th</sup> September 2023, LLCA generated £48,821, up from £26,635 in 2022, from users of the AfterSchool/Holiday Club and Community House, and received grant income of £11,880, of which £5,244 was restricted income.

The Committee are thankful for all grants received as these continue to provide a lifeline to the charity.

Due to AfterSchool invoicing being delayed in September 2023, debtors amounted to £6,035 at year end, but we are pleased to report that all outstanding monies were received in October.

Creditors (money owed by LLCA) at this date amounted to £7,292, with £6,636 pertaining to the Capital Grant in relation to our leased premises.

After all expenditure we had a net income of £2,646, resulting in an increase in our total funds from £41,290 to £43,936. The Committee were pleased with this result given the challenging environment were working in.

The Committee work hard to keep income and expenditure under review and will continue to do so in these uncertain times.

### **Pay and Remuneration**

No payment was made to any Trustee during the financial year ended 30<sup>th</sup> September 2023.

## Compliance with Public Benefit

The Trustees have carefully considered the guidance on public benefit issued by Charities Commission for Northern Ireland to ensure that the activities entered into during the year help, not only to achieve the Charity's objectives and activities, but also provide public benefit to the people of Lisbane and the surrounding area.

## Statement of Trustee's Responsibilities

The Trustees are responsible for preparing the Trustee's Report and the Statement of Financial Activities and Balance Sheet as of 30<sup>st</sup> September 2023 in accordance with the applicable law and regulations.

The Trustees are responsible for keeping accounting records that are enough to record and explain the transactions with the Association, and to disclose with reasonable accuracy at any time the assets and liabilities of the Association. They are also responsible for safeguarding the assets and liabilities of the Association, and for taking reasonable steps to detect and avoid fraud and other irregularities.

Gillian Anderton

Director /Trustee

Date 10 July 2024

Signed :



Violet Spence

Director / Trustee

Date 10 July 2024



Signed :

**Lisbarnett & Lisbane Community Association Ltd**

Northern Ireland - Charity number 103654

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# Annual return

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**Lisbarnett and Lisbane Community Association Ltd  
Independent Examiners' Report**

Independent examiners' report to the charity trustees of Lisbarnett and Lisbane Community Association Ltd

We report on the accounts for the year ended 30 September 2023, which are set out on pages 4 - 6.

**Respective responsibilities of charity trustees and examiner**

As the charity's 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 Companies Act 2006. Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for an independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid 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 our attention.

**Basis of independent examiners' report**

We have examined your charity accounts as required under section 65 of the Charities Act and our 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 within 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.

Our role is to state whether any material matters have come to our attention, giving us cause to believe:

1. That the 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 Examiners' Statement**

We have completed our 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, we have found no matters that require drawing to your attention.

SJO Accountants Ltd  
SJO Accountants Limited

SJO Accountants Ltd

Chartered Management Accountants

37 Movilla Street

Newtownards

Co Down

BT23 7JQ

9 May 2024

**Lisbarnett & Lisbane Community Association Ltd**

Northern Ireland - Charity number 103654

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# Accounts

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Registered number  
NI036858  
Charity number  
103654

Lisbarnett and Lisbane Community Association Ltd

Report and Accounts  
for the year ended  
30 September 2022

**Lisbarnett and Lisbane Community Association Ltd**  
**Report and accounts**  
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**Lisbarnett and Lisbane Community Association Ltd**  
**Company Information**

**Trustees**

Margaret Finlay  
Gillian Anderton  
Violet Spence

**Secretary**

Catherine Chambers

**Accountants**

SJO Accountants Ltd  
37 Movilla Street  
Newtownards  
Co Down  
BT23 7JQ

**Bankers**

Danske Bank  
Business Banking  
PO Box 183  
Donegall Square West  
Belfast  
BT1 6JS

**Registered office**

16 Lisbarnett Road  
Lisbane  
Co Down  
BT23 6AW

**Registered number**

NI036858

**Charity number**

103654

**Lisbarnett and Lisbane Community Association Ltd**

**Registered number: NI036858**

**Directors' Report**

The directors present their report and accounts for the year ended 30 September 2022.

**Principal activities**

The company's principal activity during the year continued to be the running of a Community Association. Operations in year have resulted in a net income of £7,014.

**Directors**

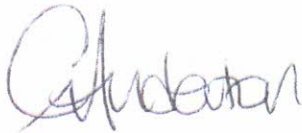
The following persons served as directors during the year:

Margaret Finlay  
Gillian Anderton  
Violet Spence

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 12 April 2023 and signed on its behalf.



Gillian Anderton  
Director

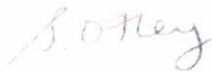
**Lisbarnett and Lisbane Community Association Ltd  
Accountants' Report**

**Accountants' report to the directors of  
Lisbarnett and Lisbane Community Association Ltd**

You have approved the accounts for the year ended for the year ended 30 September 2022 which comprise the Statement of Financial Activities, Balance Sheet and related notes. In accordance with your instruction we have compiled these unaudited accounts from the accounting records and information and explanations supplied to us.

**Independent Examiner's Statement**

We have reviewed the accounts of Lisbarnett and Lisbane Community Association Ltd for the year ended 30 September 2022. In connection with my examination, no matter has come to my attention: (i) which gives me reasonable cause to believe, in any material respect, that the requirement to keep proper accounting records in accordance with the Section 63 of the Charities Act (Northern Ireland) 2008 has not been kept; or, (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



SJO Accountants Ltd  
Chartered Management Accountants

37 Movilla Street  
Newtownards  
Co Down  
BT23 7JQ

12 April 2023

Lisbarnett and Lisbane Community Association Ltd  
Statement of Financial Activities  
for the year ended 30 September 2022

	2022 Unrestricted Funds	2022 Restricted Funds	2022 Total	2021 Total
	£	£	£	£
Grants & Receivables	13,875	8,262	22,137	25,459
Other Income	26,635	-	26,635	24,597
	40,510	8,262	48,772	50,056
Resources expended	(18,314)	(5,291)	(23,605)	(33,856)
<b>Gross profit</b>	22,196	2,971	25,167	16,200
Administrative expenses	(15,208)	(2,971)	(18,179)	(13,353)
<b>Operating Incoming/(Outgoing) Resources</b>	6,988	-	6,988	2,847
Interest receivable	26	-	26	20
<b>Net Incoming/(Outgoing) Resources</b>	<u>7,014</u>	<u>-</u>	<u>7,014</u>	<u>2,867</u>

**Lisbarnett and Lisbane Community Association Ltd**

Registered number: NI036858

**Balance Sheet**

as at 30 September 2022

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	4	58,451	66,897
<b>Current assets</b>			
Debtors	5	-	2,027
Cash at bank and in hand		30,515	19,520
		30,515	21,547
<b>Creditors: amounts falling due within one year</b>	6	(7,860)	(7,716)
<b>Net current assets</b>		22,655	13,831
<b>Total assets less current liabilities</b>		81,106	80,728
<b>Creditors: amounts falling due after more than one year</b>	7	(39,816)	(46,452)
<b>Net assets</b>		<u>41,290</u>	<u>34,276</u>
<b>Total Funds</b>			
Unrestricted Funds	8	41,290	34,276
Restricted Funds	8	-	-
<b>Accumulated funds</b>		<u>41,290</u>	<u>34,276</u>

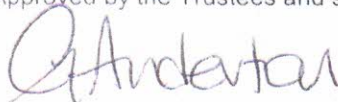
The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime.

Approved by the Trustees and signed on their behalf by:



Gillian Anderton  
Trustee

Approved by the board on 12 April 2023

Lisbarnett and Lisbane Community Association Ltd  
Notes to the Accounts  
for the year ended 30 September 2022

**1 Statement of Trustees Responsibilities**

The rules of the Charity require the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit for that period. In preparing those accounts, the Trustees are required to:

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

The Trustees are responsible for maintaining proper accounting records under Section 63 of the Charities Act (Northern Ireland) 2008 which are sufficient to show and explain all the Charity's transactions; which are such as to disclose with reasonable accuracy the financial position of the Charity; and which enable the trustees to ensure that the accounts prepared comply with section 64(1) of the Act. They are also responsible for safeguarding the assets of the Charity, including the maintenance of adequate procedures to prevent and detect fraud and other irregularities.

**2 Accounting policies**

***Going Concern***

These accounts have been prepared on the going concern basis, notwithstanding the fact that the company has incurred net outgoing resources in the current and prior years. The trustees have considered the future cashflow requirements of the company and have a reasonable expectation that the company will have adequate resources to continue in operational existence for the foreseeable future. Accordingly the trustees consider it is appropriate that the company will continue as a going concern.

***Accounting Convention***

The accounts are prepared under the historic cost convention. They comply with the requirements of Statement of Recommended Practice 'Accounting and Reporting by Charities' ('SORP') and are in accordance with applicable accounting standards.

***General Accumulated Funds***

General accumulated funds are unrestricted funds available to the Charity for its general purposes and include funds designated by the Charity for a particular purpose; the use of such funds remains at the discretion of the Charity's Trustees.

***Restricted Funds***

Restricted funds are funds subject to restrictions imposed by the donor or by the specific terms of the appeal under which the funds are raised. The restrictions are binding upon the Charity.

***Income***

All income is accounted for when the Charity has entitlement, there is certainty of receipt and the amount is measurable.

***Governance, Management & Administration***

Governance, management and administration expenses relate to the whole of the Charity's activities and a proportion of these charges are allocated to expenditure headings on a basis that is consistent with the use of the resources.

**Lisbarnett and Lisbane Community Association Ltd**  
**Notes to the Accounts**  
**for the year ended 30 September 2022**

***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	15% reducing balance

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

No tax has been provided in these accounts because the income of the charity is within the exemption granted by Sections 466-493 of the Corporation Taxes Act 2010.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

***Foreign currency translation***

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Lisbarnett and Lisbane Community Association Ltd  
Notes to the Accounts  
for the year ended 30 September 2022

**Leased assets**

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

**Pensions**

Contributions to defined contribution plans are expensed in the period to which they relate.

3	<b>Employees</b>	<b>2022</b>	<b>2021</b>
		<b>Number</b>	<b>Number</b>
	Average number of persons employed by the company	5	5
4	<b>Tangible fixed assets</b>		
		<b>Land and buildings</b>	<b>Plant and machinery etc</b>
		<b>£</b>	<b>£</b>
	<b>Cost</b>		<b>Total £</b>
	At 1 October 2021	126,086	29,301
	At 30 September 2022	126,086	29,301
	<b>Depreciation</b>		
	At 1 October 2021	62,535	25,955
	Charge for the year	7,944	502
	At 30 September 2022	70,479	26,457
	<b>Net book value</b>		
	At 30 September 2022	55,607	2,844
	At 30 September 2021	63,551	3,346
5	<b>Debtors</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	Other debtors	-	2,027
6	<b>Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	Taxation and social security costs	80	-
	Accruals	1,144	1,080
	Capital Grant	6,636	6,636
		7,860	7,716

Lisbarnett and Lisbane Community Association Ltd  
Notes to the Accounts  
for the year ended 30 September 2022

7	Creditors: amounts falling due after one year			2022	2021	
				£	£	
	Capital Grant			39,816	46,452	
8	Statement of Funds	At	Income	Expenditure	Transfers	At
		30/09/2021			between funds	30/09/2022
		£	£	£	£	£
	General Reserves	34,276	40,536	(33,522)	-	41,290
	<b>Total Unrestricted funds</b>	<b>34,276</b>	<b>40,536</b>	<b>(33,522)</b>	<b>-</b>	<b>41,290</b>
	<b>Restricted Reserves</b>					
	Jubilee Celebrations	-	1,000	(1,000)	-	-
	ANDBC Running costs	-	2,000	(2,000)	-	-
	ANDBC CD Grant	-	971	(971)	-	-
	Bright Start	-	1,862	(1,862)	-	-
	CRSF Early Years	-	2,229	(2,229)	-	-
	Asda	-	200	(200)	-	-
	<b>Total Restricted Reserves</b>	<b>-</b>	<b>8,262</b>	<b>(8,262)</b>	<b>-</b>	<b>-</b>

Restricted reserve balance at 30 September 2022 was £nil.

9 Related party transactions

There were no related party transactions during the year.

10 Trustees

None of the trustees (or any person connected with them) received any remuneration during the year, and none of them were reimbursed for travelling expenses.

11 Other information

Lisbarnett and Lisbane Community Association Ltd is a registered charity limited by guarantee and incorporated in Northern Ireland. Its registered office is:

16 Lisbarnett Road  
Lisbane  
Co Down  
BT23 6AW

**Lisbarnett & Lisbane Community Association Ltd**

Northern Ireland - Charity number 103654

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# Annual report

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## **Lisbarnett & Lisbane Community Association Ltd**

Charity Registration Number: NIC 103654

Address: 16-18 Lisbarnett Road, Lisbane, Comber, BT23 6AW

### **Trustees report Annual Report 1<sup>st</sup> October 2021 to 30<sup>th</sup> September 2022.**

Lisbarnett & Lisbane Community Association Limited (LLCA) is a voluntary association committed to working together for the benefit of all local residents and businesses. It comprises a Community House and a Community After School Club.

#### **Structure, Governance and Management**

LLCA is constituted as a charitable company limited by guarantee and is registered with the Charities Commission for Northern Ireland and Companies House. The elected Executive Committee (The Committee) consists of ten local people and meets regularly to deal with management issues and user group needs. LLCA currently employs four members of staff and works widely with community development groups and statutory agencies. It is a member of the Rural Community Network, County Down RCN, NICVA, Early Years and Playboard.

Trustees for the year 2021/2022 were Gillian Anderton, Margaret Finlay, Violet Spence and Company Secretary, Catherine Chambers.

#### **Objectives and Activities**

LLCA objectives are to promote the benefit of the inhabitants of the districts of Lisbane and Lisbarnett and their environs in Co Down without distinction of age, sex, nationality, ethnic origin, political or religious or other opinion, by associating with the statutory authorities, voluntary organisations and residents in a common effort to advance education, relieve poverty, and improve mental health.

The Committee strive to maintain the facility in a way that provides a neutral and fit for purpose venture that anyone in the community can access and utilise. Our vision statement is for Lisbane to be "a vibrant, inclusive and welcoming village where everyone comes together in safe and secure shared spaces to improve village life for residents and visitors alike". LLCA offers services to a wide range of people within the local area, from children of pre-school age, to retired members of our community.

During the period LLCA facilitated a variety of classes: Bridge, Art Club, Art Class, Pilates, Yoga, and Dramarama, along with an Afterschool and Holiday Club for children aged 4 -11. LLCA was also available for use by members of the public for birthday parties, meetings and other family or business events.

We are delighted to report that we have seen a stabilisation of normal conditions followed by steady growth in community activities during the year 2021/2022. Community House was open for classes/activities from September 2021, and as public confidence grew, these classes offered a welcome chance for our community to socialise. The Committee worked hard to organise a Jubilee Celebration in June 2022, supported by grant funding from Ards & North Down Borough Council. This proved to be a highly successful event which was well supported by local residents and turned out to be a fun day for all. The AfterSchool club have maintained an essential service for three days in the week and were able to introduce additional fundraising activities during the year, offering movie nights and tuck shops for local children.

### **Achievements and performance**

The Committee is pleased to report that in the operational year ended 30<sup>th</sup> September 2022, the primary objectives of the Community Association have been met. The Committee have monitored activities and spending in year, and will continue to do so, on an ongoing basis, to ensure that LLCA continues to meet the objectives of the association.

The Committee noted that there were no major incident reports in the operational year.

**Financial Review:** - LLCA operates on a small budget with the aim of covering all costs of the Community Association through community usage and grants. Our aim is to make the Community House services and AfterSchool care, available to all at an affordable price.

In the year ended 30<sup>th</sup> September 2022, LLCA generated £23,622 from users of the AfterSchool/Holiday Club and received grant income of £15,501, of which £8,262 was restricted income. We are thankful for all grants received as these continue to provide a lifeline to the charity.

There were no significant Debtors (money owed to us) at the year end.

Creditors (money owed by LLCA) at this date amounted to £7,860, with £6,636 pertaining to the Capital Grant in relation to our leased premises.

After all expenditure we had a net income of £7,014, resulting in an increase in our total funds from £34,276 to £41,290.

The Committee work hard to keep income and expenditure under review and will continue to do so in these uncertain times.

### **Pay and Remuneration**

No payment was made to any Director during the financial year ended 30<sup>th</sup> September 2022.

### **Compliance with Public Benefit**

LLCA has carefully considered the guidance on public benefit issued by Charities Commission for Northern Ireland to ensure that the activities entered into during the year help, not only to achieve the Charity's objectives and activities, but also provide public benefit to the people of Lisbane and the surrounding area.

## Statement of Trustee's Responsibilities

The Trustees are responsible for preparing the Trustee's Report and the Statement of Financial Activities and Balance Sheet as of 30<sup>st</sup> September 2022 in accordance with the applicable law and regulations.

The Trustees are responsible for keeping accounting records that are enough to record and explain the transactions with the Association, and to disclose with reasonable accuracy at any time the assets and liabilities of the Association. They are also responsible for safeguarding the assets and liabilities of the Association, and for taking reasonable steps to detect and avoid fraud and other irregularities.

Gillian Anderton

Director /Trustee

Date 22 June 2023

Signed :



Violet Spence

Director / Trustee

Date 24 July 2023

Signed :



**Lisbarnett & Lisbane Community Association Ltd**

Northern Ireland - Charity number 103654

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# Annual return

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**Lisbarnett and Lisbane Community Association Ltd  
Accountants' Report**

**Accountants' report to the directors of  
Lisbarnett and Lisbane Community Association Ltd**

You have approved the accounts for the year ended for the year ended 30 September 2022 which comprise the Statement of Financial Activities, Balance Sheet and related notes. In accordance with your instruction we have compiled these unaudited accounts from the accounting records and information and explanations supplied to us.

**Independent Examiner's Statement**

We have reviewed the accounts of Lisbarnett and Lisbane Community Association Ltd for the year ended 30 September 2022. In connection with my examination, no matter has come to my attention: (i) which gives me reasonable cause to believe, in any material respect, that the requirement to keep proper accounting records in accordance with the Section 63 of the Charities Act (Northern Ireland) 2008 has not been kept; or, (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



SJO Accountants Ltd  
Chartered Management Accountants

37 Movilla Street  
Newtownards  
Co Down  
BT23 7JQ

12 April 2023