

SMART (NI)

Northern Ireland · Charity number 107241

Details

Status Received

Registered 2019-03-22

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

Contact

Address 93A Drumgooland Road
Ballyward
Castlewellan
Co Down
BT31 9qx
BT31 9QX

Phone 07527575047

Email pattie120@btinternet.com

Website <https://www.facebook.com/smart2015ni/>

Activities

Purposes: (a) The promotion of amateur sport by the provision of a sports pitch to be known as "Stephen's Green" and also by providing sports equipment for playing soccer, rugby, Gaelic, tennis, badminton, bowls and rounders. Our sports pitch and equipment will be available for use by St Mary's Primary School, Dechomet, Co Down and outside of term time will be available to local sports clubs and local children, parents and adults. (b) Other exclusively charitable purposes as the trustees see fit from time to time, in particular, but not limited to making grants to charities or other organisations working to advance charitable purposes in Northern Ireland.

What the charity does: The advancement of amateur sport

How the charity works: Community development, Cross-border/cross-community, Sport/recreation, Volunteer development, Youth development

Who the charity helps: Children (5-13 year olds), General public, Mental health, Voluntary and community sector, Volunteers, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£4,244	£4,268	£0	0

Trustees

Name	Role	Appointed
Miss Michelle Mcclean		
Mr Brian Doyle		
Mr Paul Mcelroy		
Mrs Karen Power		
Mrs Pattie Mcelroy		

SMART (NI)

Northern Ireland - Charity number 107241

Accounts

SMART (NI)
STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 30 November 2024

	Notes	Unrestricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Total Funds 2023 £
Income					
Donations and legacies	3.1	2,889	2,889	-	-
Charitable activities					
Christmas Raffle Ticket Sales	3.2	1,355	1,355	1,579	1,579
Total income		4,244	4,244	1,579	1,579
Expenditure					
Charitable activities	4.1	4,268	4,268	2,625	2,625
Net income/(expenditure)		(24)	(24)	(1,046)	(1,046)
Transfers between funds		-	-	-	-
Net movement in funds for the financial year		(24)	(24)	(1,046)	(1,046)
Reconciliation of funds:					
Total funds beginning of the year	9	8,778	8,778	-	-
Total funds at the end of the year		8,754	8,754	(1,046)	(1,046)

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.


SMART (NI) BALANCE SHEET

as at 30 November 2024

	Notes	2024 £	2023 £
Current Assets			
Cash at bank and in hand		8,754	8,778
Net Current Assets		<u>8,754</u>	<u>8,778</u>
Total Assets less Current Liabilities		<u>8,754</u>	<u>8,778</u>
Funds			
General fund (unrestricted)		8,754	8,778
Total funds	9	<u>8,754</u>	<u>8,778</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 7 November 2025 and signed on its behalf by


Pattie McElroy
Trustee


Michelle McClean
Trustee

SMART (NI) NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 November 2024

1. GENERAL INFORMATION

SMART (NI) is a charity incorporated in Northern Ireland. The registered office of the charity is 93A Drumgooland Road, Ballyward, Castlewellan, Co. Down, BT31 9QX which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as

SMART (NI) NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 November 2024
income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. INCOME						
3.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2024	2023	
		£	£	£	£	
	The National Lottery Grant	2,889	-	2,889	-	
		<u>2,889</u>	<u>-</u>	<u>2,889</u>	<u>-</u>	
3.2	CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2024	2023	
		£	£	£	£	
	Christmas Raffle Ticket Sales	1,355	-	1,355	1,579	
		<u>1,355</u>	<u>-</u>	<u>1,355</u>	<u>1,579</u>	
4. EXPENDITURE						
4.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2024	2023
		£	£	£	£	£
	Fundraising & Events Expenditure	4,125	-	-	4,125	1,000
	Rent, Rates & Insurance	-	-	100	100	375
	Bank Charges	-	43	-	43	40
	General Expenses	-	-	-	-	18
	Counselling & Training Costs	-	-	-	-	1,192
		<u>4,125</u>	<u>43</u>	<u>100</u>	<u>4,268</u>	<u>2,625</u>

SMART (NI)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 30 November 2024

4.2 SUPPORT COSTS	Charitable Activities £	2024 £	2023 £
General Expenses	-	-	18
Land Charge	100	100	100
Insurance	-	-	275
	<u>100</u>	<u>100</u>	<u>393</u>
5. ANALYSIS OF SUPPORT COSTS		2024 £	2023 £
General Expenses		-	18
Land Charge		100	100
Insurance		-	275
		<u>100</u>	<u>393</u>
6. NET INCOME		2024 £	2023 £
Net Income is stated after charging/(crediting):			
Grants receivable received		<u>(2,889)</u>	<u>-</u>
7. INVESTMENT AND OTHER INCOME		2024 £	2023 £
Revenue grants received		<u>2,889</u>	<u>-</u>
8. RESERVES		2024 £	2023 £
At the beginning of the year		8,778	-
Deficit for the financial year		(24)	(1,046)
Other movements		-	9,824
At the end of the year		<u>8,754</u>	<u>8,778</u>
9. FUNDS			
9.1 RECONCILIATION OF MOVEMENT IN FUNDS		Unrestricted Funds £	Total Funds £
At 1 December 2022		-	-
Movement during the financial year		8,778	8,778
At 30 November 2023		8,778	8,778
Movement during the financial year		(24)	(24)
At 30 November 2024		<u>8,754</u>	<u>8,754</u>

SMART (NI)
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 November 2024

9.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 December 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 30 November 2024 £
Unrestricted funds					
Unrestricted General	8,778	4,244	4,268	-	8,754
Total funds	8,778	4,244	4,268	-	8,754

9.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets £	Total £
Unrestricted general funds	8,754	8,754
	8,754	8,754

10. POST-BALANCE SHEET EVENTS

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

SMART (NI)

Northern Ireland - Charity number 107241

Accounts

SMART (NI)
STATEMENT OF FINANCIAL ACTIVITIES
for the financial year ended 30 November 2023

	Notes	Unrestricted Funds 2023 £	Total Funds 2023 £
Income			
Charitable activities			
- Grants from governments and other co-funders	3.1	1,579	1,579
Expenditure			
Charitable activities	4.1	2,625	2,625
Net income/(expenditure)		(1,046)	(1,046)
Transfers between funds		-	-
Net movement in funds for the financial year		(1,046)	(1,046)
Total funds at the end of the year		(1,046)	(1,046)

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

SMART (NI)
BALANCE SHEET
as at 30 November 2023

	Notes	2023 £
Current Assets		
Cash at bank and in hand		8,778
Net Current Assets/(Liabilities)		<u>8,778</u>
Total Assets less Current Liabilities		<u>8,778</u>
Funds		
General fund (unrestricted)		<u>8,778</u>
Total funds	7	<u>8,778</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 21 October 2024 and signed on its behalf by



Pattie McElroy
Trustee



Paul Leneghan
Trustee

SMART (NI) NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 November 2023

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Statement of compliance

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SMART (NI) NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 November 2023
income.

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Cash at bank and in hand

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Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. INCOME

3.1 CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	2023 £
Grants from governments and other co-funders:			
Income from charitable activities	1,579	-	1,579
	<u>1,579</u>	<u>-</u>	<u>1,579</u>

4. EXPENDITURE

4.1 CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2023 £
Rent, Rates & Insurance	-	-	375	375
Bank Charges	-	40	-	40
General Expenses	-	-	18	18
Fundraising, Counselling & Training Costs	2,192	-	-	2,192
	<u>2,192</u>	<u>40</u>	<u>393</u>	<u>2,625</u>

SMART (NI)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 30 November 2023

4.2	SUPPORT COSTS		Charitable Activities	2023
			£	£
	General Expenses		18	18
	Land Charge		100	100
	Insurance		275	275
			<u>393</u>	<u>393</u>
			<u><u>393</u></u>	<u><u>393</u></u>
5.	ANALYSIS OF SUPPORT COSTS			2023
				£
	General Expenses			18
	Land Charge			100
	Insurance			275
				<u>393</u>
				<u><u>393</u></u>
6.	RESERVES			2023
				£
	Deficit for the financial year			(1,046)
	Other movements			9,824
				<u>8,778</u>
	At the end of the year			<u><u>8,778</u></u>
7.	FUNDS			
7.1	RECONCILIATION OF MOVEMENT IN FUNDS		Unrestricted Funds	Total Funds
			£	£
	At 1 December 2021		-	-
	At 30 November 2022		-	-
	Movement during the financial year		8,778	8,778
	At 30 November 2023		<u>8,778</u>	<u>8,778</u>
			<u><u>8,778</u></u>	<u><u>8,778</u></u>
7.2	ANALYSIS OF MOVEMENTS ON FUNDS			
		Income	Expenditure	Transfers between funds
				Other movements
				Balance 30 November 2023
		£	£	£
	Unrestricted funds			
	Unrestricted General	1,579	2,625	-
		<u>1,579</u>	<u>2,625</u>	<u>-</u>
	Total funds	<u><u>1,579</u></u>	<u><u>2,625</u></u>	<u><u>-</u></u>
				<u><u>9,824</u></u>
				<u><u>8,778</u></u>

continued

SMART (NI)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 30 November 2023

7.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets	Total
	£	£
Unrestricted general funds	8,778	8,778
	<u>8,778</u>	<u>8,778</u>

8. POST-BALANCE SHEET EVENTS

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

SMART (NI)

Northern Ireland - Charity number 107241

Annual report

SMART (NI) TRUSTEES' REPORT

for the financial year ended 30 November 2023

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 30 November 2023.

The financial statements are prepared in accordance with the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of SMART (NI) present a summary of its purpose, governance, activities, achievements and finances for the financial year 30 November 2023.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Financial Review

The results for the financial year are set out on page 7 and additional notes are provided showing income and expenditure in greater detail.

Results and Dividends

At the end of the financial year the charity has assets of £8,778 and liabilities of £0.00. The net assets of the charity are £8,778


In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. SMART (NI) subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 21 October 2024 and signed on its behalf by:



Pattie McElroy
Trustee



Paul Leneghan
Trustee

SMART (NI)

Northern Ireland - Charity number 107241

Annual return

SMART (NI) INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF SMART (NI)

We have examined the financial statements of the charity for the financial year ended 30 November 2023, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with the Charities Act (Northern Ireland) 2008. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is our responsibility to:

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

Basis of independent examiner's report

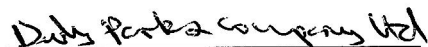
We have examined your charity financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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



DALY PARK & COMPANY LTD

Chartered Accountants

6 Trevor Hill

Newry

Co. Down

BT34 1DN

Date: 21 October 2024