

Charity Commission No: NIC 107707
Company Registration No: NI636077

ALLA PARISH COMMUNITY GROUP LIMITED

(A company limited by guarantee and not having a share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2026

ALLA PARISH COMMUNITY GROUP LIMITED

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ALLA PARISH COMMUNITY GROUP LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 JANUARY 2026**

| | | Unrestricted | Designated | Restricted | Total | Total |
|------------------------------------|---|--------------|------------|------------|--------|---------|
| | | Funds | Funds | Funds | Funds | Funds |
| | | 2026 | 2026 | 2026 | 2026 | 2025 |
| Notes | | £ | £ | £ | £ | £ |
| Income and Endowments from | | | | | | |
| Income from charitable | | | | | | |
| activities | 2 | - | - | 16,920 | 16,920 | - |
| - | | | | | | |
| Total Income | | - | - | 16,920 | 16,920 | - |
| - | | | | | | |
| Expenditure on charitable | | | | | | |
| activities | 3 | 2,940 | - | 3,143 | 6,083 | 6,161 |
| Net Income/(expenditure) | | (2,940) | - | 13,777 | 10,837 | (6,161) |
| Transfer between funds | | - | - | - | - | - |
| Net movement in funds | | (2,940) | | 13,777 | 10,837 | (6,161) |
| Reconciliation of funds | | | | | | |
| Total funds brought forward | | 3,250 | - | - | 3,250 | 9,411 |
| Total funds carried forward | | 310 | - | 13,777 | 14,087 | 3,250 |

Under charity accounting all transactions are reflected within the Statement of Financial Activities and, as such, no separate statement of total recognised gains and losses would be required.

All the activities of the charity are classified as ongoing.

The notes on pages 7-9 form part of these financial statements and should be read in conjunction herewith.

On Behalf of the Trustees

David Slater
David Slater (Chair)

ALLA PARISH COMMUNITY GROUP LIMITED

BALANCE SHEET

AS AT 31 JANUARY 2026

| | Notes | 2026 £ | 2025 £ |
|---|-------|-----------|-----------|
| Current assets | | | |
| Cash at bank | | 14,087 | 3,250 |
| Creditors: amounts falling due within one year | | - | - |
| Net current assets | | 14,087 | 3,250 |
| Net assets | | 14,087 | 3,250 |
| Funds of the Charity | 4 | | |
| Unrestricted funds | | 310 | 3,250 |
| Unrestricted designated funds | | - | - |
| Restricted funds | | 13,777 | - |
| | | 14,087 | 3,250 |

For the year ended 31st January 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

The notes on pages 7-9 form part of these financial statements and should be read in conjunction herewith.

The accounts were approved by the Board of Trustees on 23rd March 2026 and signed on behalf of the Trustees by:

David Slater
David Slater (Chair)

Company Registration No: NI636077

Charity Commission No: NIC107707

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2026**

1 Accounting policies

Charity information

ALLA PARISH COMMUNITY GROUP LIMITED is a private company limited by guarantee incorporated in Northern Ireland. The registered address is 91 Cumber Road, Claudy, Co Londonderry BT47 4JA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The trustees have prepared these financial statements on the going concern basis.

The trustees are satisfied that the charity has the necessary resources to meet plans and operational expenditure until at least 31 January 2027.

The trustees, however, are not in a position to assess the available financial resources necessary for the operation of the charity beyond the end of its financial year to 31 January 2027.

1.3 Fund accounting

Unrestricted funds are general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds of the charity which the Trustees have decided at their discretion to set aside for use for a specific purpose.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

1.4 Incoming resources

Income is recognised in the statement of financial activities when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

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

-Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

-Donated services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. The value of services provided by volunteers has not been included in these financial statements.

ALLA PARISH COMMUNITY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2026

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Debtors

Debtors and accrued income are recognised at the settlement amount due.

1.8 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing any trade discounts due.

2 Income from charitable activities

| | Unrestricted Funds 2026 £ | Designated Funds 2026 £ | Restricted Funds 2026 £ | Total Funds 2026 £ | Total Funds 2025 £ |
|-----------|------------------------------------|----------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Grants | - | - | 16,500 | 16,500 | - |
| Donations | - | - | 420 | 420 | - |
| | - | - | 16,920 | 16,920 | - |

3 Costs directly attributable to charitable activities

| | Unrestricted Funds 2026 £ | Designated Funds 2026 £ | Restricted Funds 2026 £ | Total Funds 2026 £ | Total Funds 2025 £ |
|------------------------|------------------------------------|----------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Ladies Connect | - | - | 588 | 588 | - |
| Luncheon Club | - | - | 2,000 | 2,000 | - |
| Youth Group | - | - | 555 | 555 | - |
| Painting hall | - | - | - | - | 1,980 |
| Light and heat | 2,098 | - | - | 2,098 | 1,517 |
| Carpet | - | - | - | - | 270 |
| Defibrillator/training | - | - | - | - | 2,083 |
| Kitchenware | - | - | - | - | 30 |
| Cleaning | 101 | - | - | 101 | - |
| Grass cutting | 460 | - | - | 460 | - |
| Bank fees | 181 | - | - | 181 | 181 |
| Examiner's fees | 100 | - | - | 100 | 100 |
| | 2,940 | - | 3,143 | 6,083 | 6,161 |

The costs in 2025 were all unrestricted..

ALLA PARISH COMMUNITY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2026

| 4 | Reconciliation of funds | At 1 Feb 2025 | Incoming Resources | Outgoing Resources | Transfers | At 31 Jan 2026 |
|---|-------------------------|---------------|--------------------|--------------------|-----------|----------------|
| | Unrestricted funds | 3,250 | - | (2,940) | - | 310 |
| | Designated funds | - | - | - | - | - |
| | Restricted funds | - | 16,920 | (3,143) | - | 13,777 |
| | | 3,250 | 16,920 | (6,083) | - | 14,087 |

Unrestricted funds: the unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

Restricted funds: this represents grants received and receivable for specific purposes which have not been expended at year end.

5 Trustees' remuneration and expenses.

None of the trustees received remuneration during the year ended 31st January 2026.

6 Taxation

The company is a charity and is recognised as such by HM Revenue and Customs under charity tax ref: NI00674

7 Financial instruments

The charity has no financial instruments other than the basic financial instruments.

8 Contingent liabilities

Certain grants received and receivable may become repayable to the funder if the charity is no longer able to meet the conditions under which they were awarded. Due to the nature of these contingencies, it may not be possible to quantify the potential financial effect or give an indication of the timing as to the liabilities that may arise.

9 Financial/Capital commitments

The company had not entered into any financial or capital commitments at year end.

10 Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding-up is limited to £10.