

ROE VALLEY ANCESTRAL RESEARCHERS LTD

Northern Ireland · Charity number 107879

Details

Status	Received
Registered	2021-08-17
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	1 Taylor Park Limavady Co Londonderry Bt49 0nt BT49 ONT
Phone	07565659444
Email	rvaresearchers@gmail.com
Website	www.roevalleyresearch.com

Activities

Purposes: 4. The charity's objects ('Objects') are specifically restricted to the following: 4.1 research genealogy and the social history of families in the Roe Valley and surrounding areas; 4.2 facilitate the acquisition of skills and equipment necessary to carry out research as defined in Object 4.1; 4.3 share and have accessible outputs in any form based on any research undertaken; 4.4 help and/or assist in the conservation and maintenance of any environmental and historical areas and/or buildings, and/or ancient woodlands in the Roe Valley. For the avoidance of doubt, the system of law governing the articles of association of the charity is the law of Northern Ireland.

What the charity does: The advancement of education, The advancement of the arts, culture, heritage or science

How the charity works: Community development, Community enterprise, Cross-border/cross-community, Cultural, Education/training, Environment/sustainable development/conservation, General charitable purposes, Heritage/historical, Research/evaluation, Rural development, Volunteer development, Youth development

Who the charity helps: Adult training, General public, Mental health, Older people, Voluntary and community sector, Volunteers, Women, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£8,642	£10,926	£0	0

Trustees

Name	Role	Appointed
Mr Matthew Ferguson		
Mrs Elizabeth Ann Ferguson		
Mrs Mary Bridget McMahon		

ROE VALLEY ANCESTRAL RESEARCHERS LTD

Northern Ireland - Charity number 107879

Accounts

Roe Valley Ancestral Researchers Ltd

Charity No. NI107879

Company No. NI665432

Directors' Report and Unaudited Accounts

31 March 2025



**Vale
Accountants**

Roe Valley Ancestral Researchers Limited
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Roe Valley Ancestral Researchers Limited

Statement of Financial Activities

for the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments					
from:					
Donations and legacies	4	5,296	1,570	6,866	10,880
Charitable activities	5	1,518	-	1,518	3,046
Other trading activities	6	258	-	258	-
Total		7,072	1,570	8,642	13,926
Expenditure on:					
Raising funds	7	516	-	516	1,056
Other	8	10,410	-	10,410	17,648
Total		10,926	-	10,926	18,704
Net gains on investments		-	-	-	-
Net expenditure	9	(3,854)	1,570	(2,284)	(4,778)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		(3,854)	1,570	(2,284)	(4,778)
Other gains and losses					
Net movement in funds		(3,854)	1,570	(2,284)	(4,778)
Reconciliation of funds:					
Total funds brought forward		7,258	-	7,258	12,036
Total funds carried forward		3,404	1,570	4,974	7,258

Roe Valley Ancestral Researchers Limited
Summary Income and Expenditure Account
for the year ended 31 March 2025

	2025	2024
	£	£
Income	8,642	13,926
Gross income for the year	<u>8,642</u>	<u>13,926</u>
Expenditure	6,275	14,604
Depreciation and charges for impairment of fixed assets	4,651	4,100
Total expenditure for the year	<u>10,926</u>	<u>18,704</u>
Net expenditure before tax for the year	(2,284)	(4,778)
Net expenditure for the year	<u>(2,284)</u>	<u>(4,778)</u>

Roe Valley Ancestral Researchers Limited
Balance Sheet

at 31 March 2025

Company No. NI665432	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	10	6,537	8,159
		<u>6,537</u>	<u>8,159</u>
Current assets			
Debtors	11	605	44
Cash at bank and in hand		1,318	83
		<u>1,923</u>	<u>127</u>
Creditors: Amount falling due within one year	12	(3,486)	(1,028)
Net current liabilities		(1,563)	(901)
Total assets less current liabilities		4,974	7,258
Net assets excluding pension asset or liability		4,974	7,258
Total net assets		<u>4,974</u>	<u>7,258</u>
The funds of the charity			
Restricted funds			
Restricted income funds	13	1,570	-
		<u>1,570</u>	<u>-</u>
Unrestricted funds			
General funds	13	2,246	7,258
Designated funds		1,158	-
		<u>3,404</u>	<u>7,258</u>
Reserves	13		
Total funds		<u>4,974</u>	<u>7,258</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2025 the company was entitled to exemption 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 responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 March 2025

And signed on its behalf by:



Elizabeth Ferguson

Trustee

31 March 2025

Roe Valley Ancestral Researchers Limited**Statement of Cash flows**

for the year ended 31 March 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(2,284)	(4,778)
Adjustments for:		
Depreciation of property, plant and equipment	4,651	4,100
Other gains/losses	-	-
(Increase)/Decrease in trade and other receivables	(561)	3,518
Increase in trade and other payables	2,458	100
Net cash provided by operating activities	<u>4,264</u>	<u>2,940</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(3,029)	(169)
Net cash used in investing activities	<u>(3,029)</u>	<u>(169)</u>
Net cash used in financing activities	<u>-</u>	<u>(3,000)</u>
Net increase/(decrease) in cash and cash equivalents	1,235	(229)
Cash and cash equivalents at the beginning of the year	83	412
Cash and cash equivalents at the end of the year	<u>1,318</u>	<u>183</u>
Components of cash and cash equivalents		
Cash and bank balances	1,318	83
	<u>1,318</u>	<u>83</u>

for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Equipment, fixtures & fittings 20% Straight line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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 for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Donations and legacies	10,880	10,880
Charitable activities	3,046	3,046
Total	13,926	13,926
Expenditure on:		
Raising funds	1,056	1,056
Other	17,648	17,648
Total	18,704	18,704
Net income	(4,778)	(4,778)
Net income before other gains/(losses)	(4,778)	(4,778)
Other gains and losses:		
Net movement in funds	(4,778)	(4,778)
Reconciliation of funds:		
Total funds brought forward	12,036	12,036
Total funds carried forward	7,258	7,258

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Donations	1,621	-	1,621	9,118
Grants	3,675	1,570	5,245	1,762
	5,296	1,570	6,866	10,880

5 Income from charitable activities

	Unrestricted £	Total 2025 £	Total 2024 £
Membership	1,000	1,000	280
Book Sales	518	518	576
Training	-	-	2,190
	1,518	1,518	3,046

6 Income from other trading activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Miscellaneous	258	258	-
	<u>258</u>	<u>258</u>	<u>-</u>

7 Expenditure on raising funds

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Costs of generating voluntary income</i>			
Donations	516	516	979
Grants	-	-	77
	<u>516</u>	<u>516</u>	<u>1,056</u>

8 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Donations/Entertainment	125	125	320
Employee costs	-	-	7
Motor and travel costs	307	307	43
Premises costs	1,080	1,080	84
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	4,651	4,651	4,100
General administrative costs	3,169	3,169	3,282
Legal and professional costs	1,078	1,078	9,812
	<u>10,410</u>	<u>10,410</u>	<u>17,648</u>

9 Net expenditure before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	4,651	4,100

10 Tangible fixed assets

	Equipment, fixtures & fittings £	Total £
Cost or revaluation		
At 1 April 2024	20,391	20,391
Additions	3,029	3,029
At 31 March 2025	<u>23,420</u>	<u>23,420</u>
Depreciation and impairment		
At 1 April 2024	12,232	12,232
Depreciation charge for the year	4,651	4,651
At 31 March 2025	<u>16,883</u>	<u>16,883</u>
Net book values		
At 31 March 2025	<u>6,537</u>	<u>6,537</u>
At 31 March 2024	<u>8,159</u>	<u>8,159</u>

11 Debtors

	2025 £	2024 £
VAT recoverable	605	44
	<u>605</u>	<u>44</u>

12 Creditors:

amounts falling due within one year

	2025 £	2024 £
Other creditors	2,661	203
Accruals	825	825
	<u>3,486</u>	<u>1,028</u>

13 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2025 £
Restricted funds:				
Restricted income funds:				
DAERA Grant	-	1,570	-	1,570
<i>Total</i>	<u>-</u>	<u>1,570</u>	<u>-</u>	<u>1,570</u>
Unrestricted funds:				
General funds	7,258	5,332	(10,344)	2,246
Designated funds:				
Causeway Coasts & Glens				
Grants	-	500	(245)	255
Honourable Irish Society	-	900	(96)	804
Western Health & Social Care Trust	-	340	(241)	99
<i>Total</i>	<u>-</u>	<u>1,740</u>	<u>(582)</u>	<u>1,158</u>
Total funds	<u>7,258</u>	<u>8,642</u>	<u>(10,926)</u>	<u>4,974</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

DAERA Grant Rural Micro Capital Grant Scheme £1,570

Designated funds:

Causeway Coasts & Glens Celebrations Pays £500

Grants

Honourable Irish Society IT for Fund Raising Team £900

Western Health & Social Care Positive Ageing £340

Trust

14 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	-	6,537	6,537
Net current assets	(1,563)	-	(1,563)
	<u>(1,563)</u>	<u>6,537</u>	<u>4,974</u>

15 Reconciliation of net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash and cash equivalents	83	1,235	1,318
	<u>83</u>	<u>1,235</u>	<u>1,318</u>
Net debt	<u>83</u>	<u>1,235</u>	<u>1,318</u>

16 Related party disclosures

Controlling party

Roe Valley Ancestral Researchers Limited
Detailed Statement of Financial Activities
for the year ended 31 March 2025

	Unrestricte d funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies				
Donations	1,621	-	1,621	9,118
Grants	3,675	1,570	5,245	1,762
	<u>5,296</u>	<u>1,570</u>	<u>6,866</u>	<u>10,880</u>
Charitable activities				
Membership	1,000	-	1,000	280
Book Sales	518	-	518	576
Training	-	-	-	2,190
	<u>1,518</u>	<u>-</u>	<u>1,518</u>	<u>3,046</u>
Other trading activities				
Miscellaneous	258	-	258	-
	<u>258</u>	<u>-</u>	<u>258</u>	<u>-</u>
Total income and endowments	7,072	1,570	8,642	13,926
Expenditure on:				
Costs of generating donations and legacies				
Donations	516	-	516	979
Grants	-	-	-	77
	<u>516</u>	<u>-</u>	<u>516</u>	<u>1,056</u>
Total of expenditure on raising funds	516	-	516	1,056
Other expenditure				
Donations/Entertainment	125	-	125	320
	<u>125</u>	<u>-</u>	<u>125</u>	<u>320</u>
Staff training	-	-	-	7
	<u>-</u>	<u>-</u>	<u>-</u>	<u>7</u>
Motor and travel costs				
Travel and subsistence	307	-	307	43
	<u>307</u>	<u>-</u>	<u>307</u>	<u>43</u>
Premises costs				
Rent	350	-	350	59
Premises repairs and maintenance	730	-	730	25
	<u>1,080</u>	<u>-</u>	<u>1,080</u>	<u>84</u>
General administrative costs, including depreciation and amortisation				

Roe Valley Ancestral Researchers Limited
Detailed Statement of Financial Activities

Depreciation of Equipment, fixtures & fittings	4,651	-	4,651	4,100
Bank charges	3	-	3	3
Equipment expensed	159	-	159	74
Equipment leasing and hire charges	-	-	-	57
General insurances	597	-	597	501
Postage and couriers	47	-	47	-
Software, IT support and related costs	500	-	500	254
Stationery and printing	424	-	424	1,467
Subscriptions	98	-	98	105
Sundry expenses	1,341	-	1,341	821
	<u>7,820</u>	<u>-</u>	<u>7,820</u>	<u>7,382</u>
Legal and professional costs				
Accountancy and bookkeeping	975	-	975	725
Solicitor's fees	-	-	-	500
Other legal and professional costs	103	-	103	8,587
	<u>1,078</u>	<u>-</u>	<u>1,078</u>	<u>9,812</u>
Total of expenditure of other costs	<u>10,410</u>	<u>-</u>	<u>10,410</u>	<u>17,648</u>
Total expenditure	<u>10,926</u>	<u>-</u>	<u>10,926</u>	<u>18,704</u>
Net gains on investments	-	-	-	-
Net expenditure	<u>(3,854)</u>	<u>1,570</u>	<u>(2,284)</u>	<u>(4,778)</u>
Net expenditure before other gains/(losses)	<u>(3,854)</u>	<u>1,570</u>	<u>(2,284)</u>	<u>(4,778)</u>
Other Gains	-	-	-	-
Net movement in funds	<u>(3,854)</u>	<u>1,570</u>	<u>(2,284)</u>	<u>(4,778)</u>
Reconciliation of funds:				
Total funds brought forward	7,258	-	7,258	12,036
Total funds carried forward	<u>3,404</u>	<u>1,570</u>	<u>4,974</u>	<u>7,258</u>

ROE VALLEY ANCESTRAL RESEARCHERS LTD

Northern Ireland - Charity number 107879

Accounts

Roe Valley Ancestral Researchers Ltd

Charity No. NI107879

Company No. NI665432

Directors' Report and Unaudited Accounts

31 March 2024



**Vale
Accountants**

Roe Valley Ancestral Researchers Limited
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Roe Valley Ancestral Researchers Limited
Statement of Financial Activities
for the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	4	10,880	10,880	1,698
Charitable activities	5	3,046	3,046	799
Total		13,926	13,926	2,497
Expenditure on:				
Raising funds	6	1,056	1,056	18
Other	7	17,648	17,648	8,296
Total		18,704	18,704	8,314
Net gains on investments		-	-	-
Net expenditure	8	(4,778)	(4,778)	(5,817)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(4,778)	(4,778)	(5,817)
Other gains and losses				
Net movement in funds		(4,778)	(4,778)	(5,817)
Reconciliation of funds:				
Total funds brought forward		12,036	12,036	17,853
Total funds carried forward		7,258	7,258	12,036

Roe Valley Ancestral Researchers Limited
Summary Income and Expenditure Account
for the year ended 31 March 2024

	2024	2023
	£	£
Income	13,926	2,497
Gross income for the year	<u>13,926</u>	<u>2,497</u>
Expenditure	14,604	4,248
Depreciation and charges for impairment of fixed assets	4,100	4,066
Total expenditure for the year	<u>18,704</u>	<u>8,314</u>
Net expenditure before tax for the year	(4,778)	(5,817)
Net expenditure for the year	<u>(4,778)</u>	<u>(5,817)</u>

Roe Valley Ancestral Researchers Limited**Balance Sheet**

at 31 March 2024

Company No. NI665432	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	9	8,159	12,090
		<u>8,159</u>	<u>12,090</u>
Current assets			
Debtors	10	44	3,562
Cash at bank and in hand		83	412
		<u>127</u>	<u>3,974</u>
Creditors: Amount falling due within one year	11	(1,028)	(4,028)
Net current liabilities		<u>(901)</u>	<u>(54)</u>
Total assets less current liabilities		7,258	12,036
Creditors: Amounts falling due after more than one year	12	-	-
Net assets excluding pension asset or liability		<u>7,258</u>	<u>12,036</u>
Total net assets		<u>7,258</u>	<u>12,036</u>
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		6,278	12,036
Designated funds		980	-
		<u>7,258</u>	<u>12,036</u>
Reserves	13		
Total funds		<u>7,258</u>	<u>12,036</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

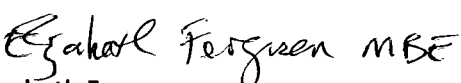
For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

Approved by the board on 31 March 2024

And signed on its behalf by:


Elizabeth Ferguson

Trustee

31 March 2024

Roe Valley Ancestral Researchers Limited**Statement of Cash flows**

for the year ended 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(4,778)	(5,817)
Adjustments for:		
Depreciation of property, plant and equipment	4,100	4,066
Decrease in trade and other receivables	3,518	2,755
Increase/(Decrease) in trade and other payables	100	(1,200)
Net cash provided by/(used in) operating activities	<u>2,940</u>	<u>(196)</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(169)	-
Net cash used in investing activities	<u>(169)</u>	<u>-</u>
Cash flows from financing activities		
Repayment of borrowings	(3,000)	-
Net cash used in financing activities	<u>(3,000)</u>	<u>-</u>
Net decrease in cash and cash equivalents	(229)	(196)
Cash and cash equivalents at the beginning of the year	412	508
Cash and cash equivalents at the end of the year	<u>183</u>	<u>312</u>
Components of cash and cash equivalents		
Cash and bank balances	83	412
	<u>83</u>	<u>412</u>

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

- Unrestricted funds** These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
- Designated funds** These are unrestricted funds earmarked by the trustees for particular purposes.
- Revaluation funds** These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
- Restricted funds** These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

- Recognition of income** Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
- Income with related expenditure** Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
- Donations and legacies** Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
- Tax reclaims on donations and gifts** Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
- Donated services and facilities** These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
- Volunteer help** The value of any volunteer help received is not included in the accounts.
- Investment income** This is included in the accounts when receivable.
- Gains/(losses) on revaluation of fixed assets** This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
- Gains/(losses) on investment assets** This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Equipment, fixtures & fittings 20% Straight line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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 for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	1,698	1,698
Charitable activities	799	799
Total	<u>2,497</u>	<u>2,497</u>
Expenditure on:		
Raising funds	18	18
Other	8,296	8,296
Total	<u>8,314</u>	<u>8,314</u>
Net income	<u>(5,817)</u>	<u>(5,817)</u>
Net income before other gains/(losses)	<u>(5,817)</u>	<u>(5,817)</u>
Other gains and losses:		
Net movement in funds	<u>(5,817)</u>	<u>(5,817)</u>
Reconciliation of funds:		
Total funds brought forward	17,853	17,853
Total funds carried forward	<u>12,036</u>	<u>12,036</u>

4 Income from donations and legacies

	Unrestricted £	Total 2024 £	Total 2023 £
Donations	9,118	9,118	798
Grants	1,762	1,762	900
	<u>10,880</u>	<u>10,880</u>	<u>1,698</u>

5 Income from charitable activities

	Unrestricted £	Total 2024 £	Total 2023 £
Membership	280	280	480
Book Sales	576	576	319
Training	2,190	2,190	-
	<u>3,046</u>	<u>3,046</u>	<u>799</u>

Roe Valley Ancestral Researchers Limited
Notes to the Accounts

6 Expenditure on raising funds

	Unrestricted	Total	Total
		2024	2023
	£	£	£
<i>Costs of generating voluntary income</i>			
Donations	979	979	18
Grants	77	77	-
	<u>1,056</u>	<u>1,056</u>	<u>18</u>

7 Other expenditure

	Unrestricted	Total	Total
		2024	2023
	£	£	£
Volunteer Event	320	320	20
Employee costs	7	7	58
Motor and travel costs	43	43	40
Premises costs	84	84	727
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	4,100	4,100	4,066
General administrative costs	3,282	3,282	2,394
Legal and professional costs	9,812	9,812	991
	<u>17,648</u>	<u>17,648</u>	<u>8,296</u>

8 Net expenditure before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	4,100	4,066

9 Tangible fixed assets

	Equipment, fixtures & fittings £	Total £
Cost or revaluation		
At 1 April 2023	20,222	20,222
Additions	169	169
At 31 March 2024	<u>20,391</u>	<u>20,391</u>
Depreciation and impairment		
At 1 April 2023	8,132	8,132
Depreciation charge for the year	4,100	4,100
At 31 March 2024	<u>12,232</u>	<u>12,232</u>
Net book values		
At 31 March 2024	<u>8,159</u>	<u>8,159</u>
At 31 March 2023	<u>12,090</u>	<u>12,090</u>

10 Debtors

	2024 £	2023 £
VAT recoverable	44	39
Other debtors	-	3,523
	<u>44</u>	<u>3,562</u>

11 Creditors:

amounts falling due within one year

	2024 £	2023 £
Other loans	-	3,000
Other creditors	203	103
Accruals	825	925
	<u>1,028</u>	<u>4,028</u>

Loan from Ceres Group Europe (NI) Ltd £3,000

12 Creditors:

amounts falling due after more than one year

	2024 £	2023 £
Liabilities repayable in more than five years after the balance sheet date		

Loan from Ceres Group Europe (NI) Ltd £3,000

Notes to the Accounts

13 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2024 £
Restricted funds:				
Unrestricted funds:				
General funds	12,036	12,627	(18,385)	6,278
Designated funds:				
Causeway Coasts & Glens Grants	-	300	(319)	(19)
Causeway Coasts & Glens Grants	-	999	-	999
Total	<u>-</u>	<u>1,299</u>	<u>(319)</u>	<u>980</u>
Total funds	<u>12,036</u>	<u>13,926</u>	<u>(18,704)</u>	<u>7,258</u>

Purposes and restrictions in relation to the funds:

Designated funds:

Causeway Coasts & Glens King Charles III Coronation Grant £300

Grants

Causeway Coasts & Glens Policing & Community Safety Project £999

Grants

14 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	-	8,159	8,159
Net current assets	(901)	-	(901)
	<u>(901)</u>	<u>8,159</u>	<u>7,258</u>

15 Reconciliation of net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash and cash equivalents	412	(329)	83
	<u>412</u>	<u>(329)</u>	<u>83</u>
Borrowings	(3,000)	3,000	-
	<u>(3,000)</u>	<u>3,000</u>	<u>-</u>
Net debt	<u>(2,588)</u>	<u>2,671</u>	<u>83</u>

16 Related party disclosures

		2024	2023
		£	£
Transactions with related parties			
<i>Name of related party</i>	North West Lifelong Learning Ltd		
<i>Description of relationship between the parties</i>	NWLL provides a community meeting place and official headquarter address.		
<i>Description of transaction and general amounts involved</i>	£5,000 Loan to NWLL to support Lease application 2019		
<i>Amount due from/(to) the related party</i>		-	2,000
<i>Name of related party</i>	Ceres Group Europe (NI) Ltd		
<i>Description of relationship between the parties</i>	Dedicated learning provider Qualification side of land-based skills that RVAR promote as part of green spaces protection.		
<i>Description of transaction and general amounts involved</i>	£3,000 Loan from Ceres to support the purchase outdoor classroom facility.		
<i>Amount due from/(to) the related party</i>		-	(3,000)
Controlling party			

Roe Valley Ancestral Researchers Limited
Detailed Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricted		
	funds	Total funds	Total funds
	2024	2024	2023
	£	£	£
Income and endowments from:			
Donations and legacies			
Donations	9,118	9,118	798
Grants	1,762	1,762	900
	<u>10,880</u>	<u>10,880</u>	<u>1,698</u>
Charitable activities			
Membership	280	280	480
Book Sales	576	576	319
Training	2,190	2,190	-
	<u>3,046</u>	<u>3,046</u>	<u>799</u>
Total income and endowments	13,926	13,926	2,497
Expenditure on:			
Costs of generating donations and legacies			
Donations	979	979	18
Grants	77	77	-
	<u>1,056</u>	<u>1,056</u>	<u>18</u>
Total of expenditure on raising funds	1,056	1,056	18
Other expenditure			
Volunteer Event	320	320	20
	<u>320</u>	<u>320</u>	<u>20</u>
Employee costs			
Staff training	7	7	58
	<u>7</u>	<u>7</u>	<u>58</u>
Motor and travel costs			
Travel and subsistence	43	43	40
	<u>43</u>	<u>43</u>	<u>40</u>
Premises costs			
Rent	59	59	600
Premises repairs and maintenance	25	25	127
	<u>84</u>	<u>84</u>	<u>727</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Equipment, fixtures & fittings	4,100	4,100	4,066.
Bank charges	3	3	12

Roe Valley Ancestral Researchers Limited
Detailed Statement of Financial Activities

Equipment expensed	74	74	129
Equipment leasing and hire charges	57	57	50
General insurances	501	501	283
Software, IT support and related costs	254	254	114
Stationery and printing	1,467	1,467	1,284
Subscriptions	105	105	70
Sundry expenses	821	821	452
	<u>7,382</u>	<u>7,382</u>	<u>6,460</u>
Legal and professional costs			
Accountancy and bookkeeping	725	725	925
Solicitor's fees	500	500	-
Other legal and professional costs	8,587	8,587	66
	<u>9,812</u>	<u>9,812</u>	<u>991</u>
Total of expenditure of other costs	<u>17,648</u>	<u>17,648</u>	<u>8,296</u>
Total expenditure	<u>18,704</u>	<u>18,704</u>	<u>8,314</u>
Net gains on investments	-	-	-
	<u>(4,778)</u>	<u>(4,778)</u>	<u>(5,817)</u>
Net expenditure	<u>(4,778)</u>	<u>(4,778)</u>	<u>(5,817)</u>
Net expenditure before other gains/(losses)	<u>(4,778)</u>	<u>(4,778)</u>	<u>(5,817)</u>
Other Gains	-	-	-
	<u>(4,778)</u>	<u>(4,778)</u>	<u>(5,817)</u>
Net movement in funds	<u>(4,778)</u>	<u>(4,778)</u>	<u>(5,817)</u>
Reconciliation of funds:			
Total funds brought forward	12,036	12,036	17,853
Total funds carried forward	<u>7,258</u>	<u>7,258</u>	<u>12,036</u>

ROE VALLEY ANCESTRAL RESEARCHERS LTD

Northern Ireland - Charity number 107879

Annual report

Roe Valley Ancestral Researchers Limited
Trustees Annual Report

Roe Valley Ancestral Researchers

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. NI665432

Charity No. NI107879

Principal Office

32 Main Street
Ballykelly
County Londonderry
BT49 9HS

Registered Office

32 Main Street
Ballykelly
County Londonderry
BT49 9HS

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

Andrew Guy (Resigned 24 October 2023)
Elizabeth Ferguson
Mary McMahon
Matthew Ferguson

Accountants

Vale Accountants
11 Thorndale Terrace
BALLYMONEY
County Antrim
BT53 7AZ

OBJECTIVES AND ACTIVITIES

The purpose of Roe Valley Ancestral Researchers Ltd is to foster a sense of community legacy within the Roe Valley area by supporting interest groups, individuals and volunteers to participate in discovering and preserving knowledge of local genealogy, social history, ancient woodlands and built heritage; encouraging and celebrating a sense of place, civic pride, ownership and an appreciation of all aspects of local heritage.

Roe Valley Ancestral Researchers continue to increase public understanding of local heritage and raise awareness of the life and legacy within the area known as the Roe Valley by education, creating and developing heritage knowledge, skills, training, taking in places of interest associated with the Roe Valley and environs. The Charity is still successful in fostering a sense of community, where all forms of media are used to provide information to interested organisations, groups, communities, businesses and individuals. Participation in the discovery and preservation of local knowledge of all aspects of local heritage supports strong inter-community relationships, fostering social and economic regeneration in this area. The Charity provides a network of mutual support and encouragement amongst the charity members, beneficiaries and volunteers which include network opportunities for volunteering, employment and life skills. These benefits have been demonstrated by having access to the many signposting networks which the charity subscribes to and through feedback from beneficiaries and the wider community of the World where connections have been made and fostered in Australia, USA, Canada, New Zealand and the entire UK and Ireland. Much of this interaction comes from meeting with international visitors to the Green Lane Museum just outside Limavady, a beautiful part of the Roe Valley Country Park.

ACHIEVEMENTS AND PERFORMANCE

RVAR Trustees continually promote the completion of continuous professional development in safeguarding, Museum Studies, and Genealogy, now incorporating Well Being as a major factor, using woodland areas for research, walking and meditation. Lifelong Learning, as always, has a strong ethos in the Charity and two Trustees remain members of a cross-border Education Forum with AONTAS & FALNI in raising the voice of students of all ages involved in informal learning throughout the whole island of Ireland. Heritage mentoring within communities is important and RVAR members provide free mentoring to any community wishing to set up a history group or a library area in their community area. RVAR has also been accepted by the Borough Council Museum Services as the key holders for a 2nd year summer season 2024-25 at the Green Lane Museum in Limavady Country Park. A major piece of work on researching the location of drowned sailors during WW1 & WW2 around the Causeway Coast area was completed and printed as a book printed, and launched by the Lord Lieutenant of Co Londonderry. It is available as a searchable database on the Charity's website at www.roevalleyresearch.com.

FINANCIAL REVIEW

The trustees consider the financial performance by the charity during the year to have been satisfactory. The trustees have examined the charity's requirements for reserves in the light of the main risk to the organisation. The working capital and future funding are dependent on establishing further reserves going forward.

The trustees have examined the charity's requirements for reserves in the light of the main risk to the organisation. The working capital and future funding are dependent on establishing further reserves going forward.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Roe Valley Ancestral Researchers Ltd is a Company Limited by Guarantee and registered with both HMRC and the Northern Ireland Charity Commission. Presently it has 3 Volunteer Trustees (2 female, 1 male) and a Committee membership of 4 senior volunteers.

The charity invests heavily in establishing reliable and trustworthy long-term team volunteers now numbering 28 with the Safeguarding Director registering these with Causeway Coast & Glens Volunteer Centre.

Roe Valley Ancestral Researchers Limited

Trustees Annual Report

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

Elizabeth Ferguson

Trustee

31 March 2024

Elizabeth Ferguson MBE

ROE VALLEY ANCESTRAL RESEARCHERS LTD

Northern Ireland - Charity number 107879

Annual return

Independent Examiner's Report to the trustees of Roe Valley Ancestral Researchers Limited

I report to the charity trustees on my examination of the financial statements of Roe Valley Ancestral Researchers Limited for the year ended 31 March 2024.

Responsibilities and basis of report

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

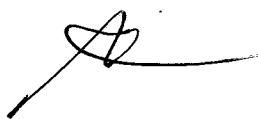
Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



CSJ Hamilton Accountant
Vale Accountants
11 Thorndale Terrace
BALLYMONEY
County Antrim

BT53 7AZ
31 March 2024

ROE VALLEY ANCESTRAL RESEARCHERS LTD

Northern Ireland - Charity number 107879

Accounts

Roe Valley Ancestral Researchers Ltd

Charity No. NI107879

Company No. NI665432

Directors' Report and Unaudited Accounts

31 March 2022

Roe Valley Ancestral Researchers Limited
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Roe Valley Ancestral Researchers Limited
Statement of Financial Activities
for the year ended 31 March 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Notes				
Income and endowments from:					
Donations and legacies	4	3,883	26,669	30,552	16,314
Charitable activities	5	570	-	570	660
Other trading activities	6	504	-	504	10
Total		4,957	26,669	31,626	16,984
Expenditure on:					
Raising funds	7	236	500	736	634
Other	8	4,817	16,483	21,300	8,087
Total		5,053	16,983	22,036	8,721
Net gains on investments		-	-	-	-
Net income	9	(96)	9,686	9,590	8,263
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		(96)	9,686	9,590	8,263
Other gains and losses					
Net movement in funds		(96)	9,686	9,590	8,263
Reconciliation of funds:					
Total funds brought forward		8,263	-	8,263	
Total funds carried forward		8,167	9,686	17,853	8,263

Roe Valley Ancestral Researchers Limited
Summary Income and Expenditure Account
for the year ended 31 March 2022

	2022	2021
	£	£
Income	31,626	16,984
Gross income for the year	<u>31,626</u>	<u>16,984</u>
Expenditure	17,970	8,721
Depreciation and charges for impairment of fixed assets	4,066	-
Total expenditure for the year	<u>22,036</u>	<u>8,721</u>
Net income before tax for the year	9,590	8,263
Net income for the year	<u>9,590</u>	<u>8,263</u>

Roe Valley Ancestral Researchers Limited

Balance Sheet

at 31 March 2022

Company No. NI665432	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	10	16,156	6,186
		<u>16,156</u>	<u>6,186</u>
Current assets			
Debtors	11	6,317	5,245
Cash at bank and in hand		508	348
		<u>6,825</u>	<u>5,593</u>
Creditors: Amount falling due within one year	12	<u>(5,128)</u>	<u>(3,516)</u>
Net current assets		1,697	2,077
Total assets less current liabilities		<u>17,853</u>	<u>8,263</u>
Net assets excluding pension asset or liability		<u>17,853</u>	<u>8,263</u>
Total net assets		<u>17,853</u>	<u>8,263</u>
The funds of the charity			
Restricted funds			
Restricted income funds	13	14,605	4,919
		<u>14,605</u>	<u>4,919</u>
Unrestricted funds			
General funds	13	2,461	3,344
Designated funds		787	-
		<u>3,248</u>	<u>3,344</u>
Reserves	13		
Total funds		<u>17,853</u>	<u>8,263</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2022 the company was entitled to exemption 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 responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 08 November 2022

And signed on its behalf by:

Matthew Ferguson
Trustee
08 November 2022



Roe Valley Ancestral Researchers Limited**Statement of Cash flows**

for the year ended 31 March 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net income per Statement of Financial Activities	9,590	8,263
Adjustments for:		
Depreciation of property, plant and equipment	4,066	-
Increase in trade and other receivables	(1,072)	-
Decrease in trade and other payables	(1,438)	-
Net cash provided by operating activities	<u>11,146</u>	<u>8,263</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(14,036)	(6,186)
Net cash used in investing activities	<u>(14,036)</u>	<u>(6,186)</u>
Cash flows from financing activities		
Proceeds from new borrowings	3,000	-
Net cash from financing activities	<u>3,000</u>	<u>-</u>
Net increase in cash and cash equivalents	110	2,077
Cash and cash equivalents at the beginning of the year	348	-
Cash and cash equivalents at the end of the year	<u>458</u>	<u>2,077</u>
Components of cash and cash equivalents		
Cash and bank balances	508	348
	<u>508</u>	<u>348</u>

for the year ended 31 March 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Equipment, fixtures & fittings 20% Straight line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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 for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	8,664	7,650	16,314
Charitable activities	660	-	660
Other trading activities	10	-	10
Total	<u>9,334</u>	<u>7,650</u>	<u>16,984</u>
Expenditure on:			
Charitable activities	634	-	634
Other	5,356	2,731	8,087
Total	<u>5,990</u>	<u>2,731</u>	<u>8,721</u>
Net income	<u>3,344</u>	<u>4,919</u>	<u>8,263</u>
Net income before other gains/(losses)	3,344	4,919	8,263
Other gains and losses:			
Net movement in funds	<u>3,344</u>	<u>4,919</u>	<u>8,263</u>
Reconciliation of funds:			
Total funds carried forward	<u>3,344</u>	<u>4,919</u>	<u>8,263</u>

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Donations	2,961	-	2,961	6,821
Grants	-	26,669	26,669	9,493
Grants	922	-	922	-
	<u>3,883</u>	<u>26,669</u>	<u>30,552</u>	<u>16,314</u>

5 Income from charitable activities

	Unrestricted £	Total 2022 £	Total 2021 £
Membership	570	570	660
	<u>570</u>	<u>570</u>	<u>660</u>

6 Income from other trading activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Classroom/Marquee Hire	504	504	10
	<u>504</u>	<u>504</u>	<u>10</u>

7 Expenditure on raising funds

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
<i>Costs of generating voluntary income</i>				
Donations	217	-	217	34
Grants	19	500	519	600
	<u>236</u>	<u>500</u>	<u>736</u>	<u>634</u>

8 Other expenditure

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
	25	-	25	20
Employee costs	-	251	251	-
Motor and travel costs	-	327	327	1,627
Premises costs	496	7,062	7,558	3,068
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	268	3,798	4,066	
General administrative costs	3,170	2,896	6,066	2,549
Legal and professional costs	858	2,149	3,007	823
	<u>4,817</u>	<u>16,483</u>	<u>21,300</u>	<u>8,087</u>

9 Net income before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	4,066	-

10 Tangible fixed assets

	Equipment, fixtures & fittings £	Total £
Cost or revaluation		
At 1 April 2021	6,186	6,186
Additions	14,036	14,036
At 31 March 2022	<u>20,222</u>	<u>20,222</u>
Depreciation and impairment		
Depreciation charge for the year	4,066	4,066
At 31 March 2022	<u>4,066</u>	<u>4,066</u>
Net book values		
At 31 March 2022	<u>16,156</u>	<u>16,156</u>
At 31 March 2021	<u>6,186</u>	<u>6,186</u>

11 Debtors

	2022 £	2021 £
VAT recoverable	1,442	1,722
Other debtors	4,875	3,523
	<u>6,317</u>	<u>5,245</u>

Farlow Wood Planning Application Fee £1,523 to Causeway Coast & Glens Council

Loan (£5,000) to NWLL Ltd for Wilson Nesbit Lease £2,000 Outstanding

12 Creditors:

amounts falling due within one year

	2022 £	2021 £
Other loans	3,000	-
Other taxes and social security	1	-
Other creditors	1,302	2,741
Accruals	825	775
	<u>5,128</u>	<u>3,516</u>

Focused on Data £342

Mid Antrim Marquees Ltd £960

Loan from Ceres Group Europe (NI) Ltd £3,000

13 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2022 £
Restricted funds:				
Restricted income funds:				
National Lottery Community Fund	-	10,000	-	10,000
Causeway Coasts & Glens Grants	-	2,703	(4,398)	(1,695)
Live Here Love Here	-	11,200	(9,338)	1,862
Western Health Social Care Trust	-	500	(500)	-
Causeway Coasts & Glens Grants	-	2,266	(1,510)	756
Community Arts Foundation Fund	4,919	-	(1,237)	3,682
Total	4,919	26,669	(16,983)	14,605
Unrestricted funds:				
General funds	3,344	4,035	(4,918)	2,461
Designated funds:				
Causeway Volunteer Bureau Policing & Community Safety Project	-	422	-	422
	-	500	(135)	365
Total	-	922	(135)	787
Total funds	8,263	31,626	(22,036)	17,853

Purposes and restrictions in relation to the funds:

Restricted funds:

National Lottery Community Fund To purchase a marquee as an outdoor classroom

Causeway Coasts & Glens NI100 project (£1,351.26-received)
Grants

Live Here Love Here To develop a pollination project in Farlow Wood (£11,200)

Western Health Social Care Trust Walk in the woods Project (£500)

Causeway Coasts & Glens HLF Farlow Wood (£2,265.32)
Grants

Notes to the Accounts

Community Arts Foundation Purchase a Scanner (£7,650-received)
Fund

Designated funds:

Causeway Volunteer Bureau Covid Support (£421.51 received)

Policing & Community Safety Cameras for Farlow Wood (£500-received)
Project

14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	-	16,156	16,156
Net current assets	1,697	-	1,697
	<u>1,697</u>	<u>16,156</u>	<u>17,853</u>

15 Reconciliation of net debt

	At 1 April 2021	Cash flows	At 31 March 2022
	£	£	£
Cash and cash equivalents	348	160	508
	<u>348</u>	<u>160</u>	<u>508</u>
Borrowings	-	(3,000)	(3,000)
	<u>-</u>	<u>(3,000)</u>	<u>(3,000)</u>
Net debt	<u>348</u>	<u>(2,840)</u>	<u>(2,492)</u>

16 Related party disclosures

	2022	2021
	£	£
Transactions with related parties		
<i>Name of related party</i>		
<i>Description of relationship between the parties</i>		
<i>Description of transaction and general amounts involved</i>		
<i>Amount due from/(to) the related party</i>	2,000	2,000
<i>Name of related party</i>		
<i>Description of relationship between the parties</i>		
<i>Description of transaction and general amounts involved</i>		
<i>Amount due from/(to) the related party</i>	(3,000)	-
Controlling party		

Roe Valley Ancestral Researchers Limited
Detailed Statement of Financial Activities
for the year ended 31 March 2022

	Unrestricte d funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies				
Donations	2,961	-	2,961	6,821
Grants	-	26,669	26,669	9,493
Grants	922	-	922	-
	<u>3,883</u>	<u>26,669</u>	<u>30,552</u>	<u>16,314</u>
Charitable activities				
Membership	570	-	570	660
	<u>570</u>	<u>-</u>	<u>570</u>	<u>660</u>
Other trading activities				
Classroom/Marquee Hire	504	-	504	10
	<u>504</u>	<u>-</u>	<u>504</u>	<u>10</u>
Total income and endowments	4,957	26,669	31,626	16,984
Expenditure on:				
Costs of generating donations and legacies				
Donations	217	-	217	34
Grants	19	500	519	600
	<u>236</u>	<u>500</u>	<u>736</u>	<u>634</u>
Total of expenditure on raising funds	236	500	736	634
Other expenditure				
	25	-	25	20
	<u>25</u>	<u>-</u>	<u>25</u>	<u>20</u>
Employee costs				
Staff training	-	251	251	-
	<u>-</u>	<u>251</u>	<u>251</u>	<u>-</u>
Motor and travel costs				
Travel and subsistence	-	327	327	1,627
	<u>-</u>	<u>327</u>	<u>327</u>	<u>1,627</u>
Premises costs				
Rent	150	-	150	750
Premises cleaning	29	-	29	77
Premises repairs and maintenance	317	7,062	7,379	2,241
	<u>496</u>	<u>7,062</u>	<u>7,558</u>	<u>3,068</u>
General administrative costs, including depreciation and amortisation				

Roe Valley Ancestral Researchers Limited
Detailed Statement of Financial Activities

Depreciation of Equipment, fixtures & fittings	268	3,798	4,066	-
Equipment expensed	180	73	253	643
Equipment leasing and hire charges	18	960	978	295
General insurances	283	-	283	273
Postage and couriers	34	-	34	-
Software, IT support and related costs	2,026	-	2,026	308
Stationery and printing	275	1,427	1,702	126
Subscriptions	46	-	46	73
Sundry expenses	308	436	744	831
	<u>3,438</u>	<u>6,694</u>	<u>10,132</u>	<u>2,549</u>
Legal and professional costs				
Accountancy and bookkeeping	435	-	435	775
Other legal and professional costs	423	2,149	2,572	48
	<u>858</u>	<u>2,149</u>	<u>3,007</u>	<u>823</u>
Total of expenditure of other costs	<u>4,817</u>	<u>16,483</u>	<u>21,300</u>	<u>8,087</u>
Total expenditure	<u>5,053</u>	<u>16,983</u>	<u>22,036</u>	<u>8,721</u>
Net gains on investments	-	-	-	-
	<u>(96)</u>	<u>9,686</u>	<u>9,590</u>	<u>8,263</u>
Net income				
Net income before other gains/(losses)	<u>(96)</u>	<u>9,686</u>	<u>9,590</u>	<u>8,263</u>
Other Gains	-	-	-	-
	<u>(96)</u>	<u>9,686</u>	<u>9,590</u>	<u>8,263</u>
Net movement in funds				
Reconciliation of funds:				
Total funds brought forward	3,344	4,919	8,263	-
Total funds carried forward	<u>3,248</u>	<u>14,605</u>	<u>17,853</u>	<u>8,263</u>

ROE VALLEY ANCESTRAL RESEARCHERS LTD

Northern Ireland - Charity number 107879

Annual report

**Roe Valley Ancestral Researchers Limited
Trustees Annual Report**

Roe Valley Ancestral Researchers

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. NI665432

Charity No. NI107879

Principal Office

32 Main Street
Ballykelly
County Londonderry
BT49 9HS

Registered Office

32 Main Street
Ballykelly
County Londonderry
BT49 9HS

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

Andrew Guy
Elizabeth Ferguson
Mary McMahon
Matthew Ferguson
Robert Guthrie (Resigned 4 March 2022)

Accountants

Vale Accountants
11 Thorndale Terrace
BALLYMONEY
County Antrim
BT53 7AZ

OBJECTIVES AND ACTIVITIES

The purpose of Roe Valley Ancestral Researchers Ltd is to foster a sense of community legacy within the Roe Valley area by supporting interest groups, individuals and volunteers to participate in discovering and preserving knowledge of local genealogy, social history, ancient woodlands and built heritage; encouraging and celebrating a sense of place, civic pride, ownership and an appreciation of all aspects of local heritage.

Roe Valley Ancestral Researchers increase public understanding and raise awareness of the life and legacy within the area known as the Roe Valley by education, creating and developing heritage knowledge, skills, training, maintaining a work ethos taking in places of interest associated with the Roe Valley and environs. The Charity fosters a sense of community, where all forms of media are used to provide information to interested organisations, groups, businesses and individuals by participation in the discovery and preservation of local knowledge of all aspects of local heritage and supporting strong inter-community relationships, fostering social and economic regeneration in this area. The Charity provides a network of mutual support and encouragement amongst the charity members, beneficiaries and volunteers which include network opportunities for volunteering, employment and life skills. These benefits have been demonstrated by having access to the many signposting networks which the charity subscribes to and through feedback from beneficiaries and the wider community. The charity's beneficiaries are all persons who aim to achieve volunteer status or personal life skills enhancement.

ACHIEVEMENTS AND PERFORMANCE

Roe Valley Ancestral Researchers encourage the advancement of education and have assisted volunteer trustees and members to complete a level 3 qualification in research skills for academic study. CPD (continuous professional development) has a strong ethos in the Charity and several researchers have completed training in genealogy, report writing and running an exhibition. The advancement of the arts, culture and local heritage has been achieved by the opening up of access to a local woodland which had remained abandoned for almost 50 years and allowed local residents safe access to a covid-free walk, promoting mental health. The printing of a information booklet tied to a listed monument (a folly) in this woodland has been successful and promoted other projects for future research. The Charity has also aligned itself with other local projects and is producing a further book in late 2022 based on local Roe Valley lore. Researchers have commenced work on databases which will take the Charity into 2023 and will be a major part of local historical knowledge.

FINANCIAL REVIEW

The trustees consider the financial performance by the charity during the year to have been satisfactory, given the circumstances post pandemic.

The trustees have examined the charity's requirements for reserves in the light of the main risk to the organisation. The working capital and future funding are dependent on establishing further reserves going forward.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Roe Valley Ancestral Researchers Ltd is a Company Limited by Guarantee and registered with both HMRC and the Northern Ireland Charity Commission. Presently it has 4 Volunteer Trustees (3 female, 1 male) and a Committee Volunteer member in charge of Membership (1 female).

The charity invests heavily in establishing reliable and trustworthy long-term volunteers and presently has an additional 13 volunteers who assist in day-to-day activities. This would be the base from which to recruit further volunteers. Existing trustees would recommend, interview and select whom to appoint.

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

Roe Valley Ancestral Researchers Limited

Trustees Annual Report

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

Matthew Ferguson

Trustee

08 November 2022

A handwritten signature in black ink, reading "M. Ferguson". The signature is written in a cursive style with a large, stylized 'F'.

ROE VALLEY ANCESTRAL RESEARCHERS LTD

Northern Ireland - Charity number 107879

Annual return

Independent Examiner's Report to the trustees of Roe Valley Ancestral Researchers Limited

I report to the charity trustees on my examination of the financial statements of Roe Valley Ancestral Researchers Limited for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

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



Christopher SJ Hamilton
Independent Examiner/Accountant
Vale Accountants
11 Thorndale Terrace
BALLYMONEY
County Antrim

BT53 7AZ

08 November 2022