

# Ballymacanallen Community Association Ltd

Northern Ireland · Charity number 108034

## Details

Known as	Ballymacanallen Community Association
Status	Received
Company number	653421
Registered	2021-10-18
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

Address	80 Clare Road Waringstown BT66 7sa BT66 7SA
Phone	07709282460

## Activities

**Purposes:** The charity's objects ('Objects') are specifically restricted to the following: Ballymacanallen Community Association Ltd's objects are to provide facilities for the inhabitants of Ballymacanallen, Gilford and surrounding area, without distinction of sex, sexual orientation, age, race, abilities or political or religious opinions, including children's play and recreation, family and community events, meetings, classes and other forms of recreation and leisure-time occupation, with the object of improving the conditions of life for the said inhabitants.

**What the charity does:** Other charitable purposes

**How the charity works:** Community development,Cultural,Heritage/historical,Rural development,Sport/recreation,Welfare/benevolent,Youth development

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

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£7,993	£23,964	£0	0

## Trustees

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Name	Role	Appointed
Mr George Ruddock		
Mr Lenny Deans		
Mr Norman Wylie		

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**Ballymacanallen Community Association Ltd**

Northern Ireland - Charity number 108034

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# Accounts

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**Charity registration number NIC108034 (Northern Ireland)**

**Company registration number NI653421**

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Mr G Ruddock Mr N Wylie Mr L Deans	(Appointed 15 January 2026)
<b>Charity number (Northern Ireland)</b>	NIC108034	
<b>Company number</b>	NI653421	
<b>Registered office</b>	30a Hunters Hill Gilford Craigavon Co Armagh BT63 6AL	
<b>Independent examiner</b>	GMcG PORTADOWN 17 Mandeville Street Portadown Craigavon Co Armagh BT62 3PB	

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**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**CONTENTS**

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	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3 - 4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 14

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**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 30 JUNE 2025**

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The trustees present their annual report and financial statements for the year ended 30 June 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Articles of Association, 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 2019).

**Objectives and activities**

The objectives of the charitable company are set out in the Articles of Association of Ballymacanallen Community Association Ltd.

The objectives are to carry on activities which benefit the community and in particular (without limitation) to own and manage a community building and provide community services.

The charitable company provides the use of the community hall and facilities to local groups. By organising events in the hall such as cultural evenings, educational talks and seminars, coffee mornings, dancing lessons and many other community activities aimed at local wellbeing.

The trustees have paid due regard to guidance issued by the Charity Commission for Northern Ireland in deciding what activities the charitable company should undertake.

**Achievements and performance**

During the year the charitable company received grant funding from Armagh City, Banbridge and Craigavon Borough Council, this was to assist with heating oil and electric costs. There were also donations from various individuals and organisations.

The most outstanding achievement this year was that the charitable company provided use of the hall to run pilates classes for women in the surrounding area. This was to help with their general health and wellbeing, and to meet together regularly. These classes have proved to be very popular since they started, with numbers in attendance increasing. The classes run on Mondays, Tuesdays and Wednesdays. Two sessions run on Monday and Tuesday, one in the morning and one in the afternoon. There is only one session on a Wednesday. Each class lasts one hour and the total for the year was 210 hours. The facilities at the hall are well suited to accommodate this type of venture.

Drumming competitions continued during the year with three run by Lagan Valley Association, two by Armagh Association and one by South Down Association. Competitions were also run for both Junior and Seniors. This has proved very popular with approximately 90 people at each event. Refresher drumming classes have also been run so that people can improve their skills.

The hall continues to be used for various other functions, including Easter Praise Service, Harvest Service, Christmas Carol Service, Big Breakfast and Barbeque events, team events and quiz nights, social evenings, DVD evenings, birthday parties and other family events.

The hall is available to all local groups provided they book through one of the trustees and agree to return the hall in the condition they got it in. It is a safe and welcoming environment for all those who chose to use the hall.

**Financial review**

The charitable company's financial results are set out in detail on pages 5-14.

There is an overall deficit for the year of £15,971 (2024 - £20,439 deficit). Accumulated funds consist of unrestricted funds of £78,355 and restricted funds of £138,981.

**Reserves**

Due to the nature of the charity's activities, the trustees consider it appropriate to maintain free reserves sufficient to maintain on-going running costs to cover a twelve month period. The trustees consider a level of £15,500 to be appropriate.

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2025**

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**Structure, governance and management**

The charitable company is a company limited by guarantee, governed by its Articles of Association dated 1 June 2018 and revised 10 August 2021. The charitable company is controlled by its trustees who are directors of the company for the purposes of company law.

The charitable company was registered with the Charity Commission for Northern Ireland on 18 October 2021.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr G Ruddock

Mr N Wylie

Mr W Sergeant

(Resigned 15 January 2026)

Mr L Deans

(Appointed 15 January 2026)

Under the requirement of the Articles of Association, trustees can be appointed by ordinary resolution or by a decision of the serving trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The day to day running of the charitable company is overseen by the trustees.

In preparing this report, the trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Registered Office:

30a Hunters Hill

Gilford

Craigavon

Co Armagh

BT63 6AL

Company Registration No: NI653421

Charity Registration No: NIC108034

The trustees' report was approved by the Board of Trustees.



Mr G Ruddock

**Trustee**

Date: 19-3-2026

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**

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I report on the financial statements of the charitable company for the year ended 30 June 2025, which are set out on pages 5 to 14.

**Responsibilities of trustees and examiner**

As the trustees of the charitable 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).

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

I have completed my examination and I have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 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
- 4 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).



**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT EXAMINER'S REPORT (CONTINUED)**

**TO THE TRUSTEES OF BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**

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**Independent examiners statement**

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.

**Gillian Johnston ACA**

GMcG Portadown  
17 Mandeville Street  
Portadown  
Craigavon  
Co Armagh  
BT62 3PB

Dated: 19 MARCH 2026

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 30 JUNE 2025**

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>							
Donations and legacies	<b>3</b>	2,301	2,165	4,466	705	1,250	1,955
Charitable activities	<b>4</b>	3,527	-	3,527	3,740	-	3,740
<b>Total income</b>		<u>5,828</u>	<u>2,165</u>	<u>7,993</u>	<u>4,445</u>	<u>1,250</u>	<u>5,695</u>
<b>Expenditure on:</b>							
Charitable activities	<b>5</b>	10,843	13,121	23,964	12,508	13,626	26,134
<b>Net outgoing resources before transfers</b>		<u>(5,015)</u>	<u>(10,956)</u>	<u>(15,971)</u>	<u>(8,063)</u>	<u>(12,376)</u>	<u>(20,439)</u>
Transfers between funds	<b>9</b>	-	-	-	454	(454)	-
<b>Net expenditure for the year/ Net movement in funds</b>		<u>(5,015)</u>	<u>(10,956)</u>	<u>(15,971)</u>	<u>(7,609)</u>	<u>(12,830)</u>	<u>(20,439)</u>
Fund balances at 1 July 2024		<u>83,370</u>	<u>149,937</u>	<u>233,307</u>	<u>90,979</u>	<u>162,767</u>	<u>253,746</u>
<b>Fund balances at 30 June 2025</b>		<u><u>78,355</u></u>	<u><u>138,981</u></u>	<u><u>217,336</u></u>	<u><u>83,370</u></u>	<u><u>149,937</u></u>	<u><u>233,307</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD  
(A COMPANY LIMITED BY GUARANTEE)  
BALANCE SHEET**

**AS AT 30 JUNE 2025**

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	10		193,178		210,553
<b>Current assets</b>					
Debtors	11	100		327	
Cash at bank and in hand		25,390		23,462	
		25,490		23,789	
<b>Creditors: amounts falling due within one year</b>	12	(1,332)		(1,035)	
Net current assets			24,158		22,754
<b>Total assets less current liabilities</b>			217,336		233,307
<b>Income funds</b>					
Restricted funds	13		138,981		149,937
Unrestricted funds			78,355		83,370
			217,336		233,307

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2025.

The trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 19/3/2026



Mr G Ruddock

Trustee

Company registration number NI653421

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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**1 Accounting policies**

**Charity information**

Ballymacanallen Community Association Ltd is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 30a Hunters Hill, Gilford, Craigavon, Co Armagh, BT63 6AL.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charitable company's Articles of Association, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS102 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 charitable company. 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**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charitable company.

**1.4 Income**

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charitable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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**1 Accounting policies (Continued)**

Donations in kind are recognised as income when the charitable company 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 charitable company of the item is probable and that economic benefit can be measured reliably. On receipt, donated facilities are recognised on the basis of the value of the gift to the charitable company which is the amount the charitable company would have been willing to pay to obtain facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**1.5 Resources expended**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

(i) Charitable activities

This comprises all the resources applied by the charitable company in undertaking its work to meet its charitable objectives.

(ii) Support costs

This comprises costs that enable the charitable activities but cannot be directly attributed to a single project.

(iii) Governance costs

Governance costs include the costs of governance arrangements which relate to the general running of the charitable company.

Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resource.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Building extension	4% straight line
Kitchen refurbishment	15% straight line
Hall and toilet block refurbishment	20% straight line
Equipment, fixtures and fittings	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Impairment of fixed assets**

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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**1 Accounting policies (Continued)**

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.9 Financial instruments**

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

**2 Critical accounting estimates and judgements**

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**2 Critical accounting estimates and judgements (Continued)**

**Key sources of estimation uncertainty**

**Fixed Assets**

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The trustees regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

**3 Donations and legacies**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and gifts	2,301	-	2,301	705	-	705
Other grants received	-	2,165	2,165	-	1,250	1,250
	<u>2,301</u>	<u>2,165</u>	<u>4,466</u>	<u>705</u>	<u>1,250</u>	<u>1,955</u>

The hall that the charitable company uses for its charitable activities is owned by a third party, and no rent is charged to the charity for its use. As the trustees have been unable to measure the value of the provision of the hall facility, this in-kind donation has not been recognised in these financial statements.

**4 Charitable activities**

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Charitable rental income	2,517	2,682
Events income	1,010	1,058
	<u>3,527</u>	<u>3,740</u>

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**5 Charitable activities**

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Depreciation and impairment	18,745	19,399
Repairs	676	1,606
General expenses	-	50
Water rates	46	79
Heat and light	1,113	935
Excursion expense	500	570
Insurance	1,251	1,385
Coronation event	-	250
	<u>22,331</u>	<u>24,274</u>
Share of support costs (see note 6)	163	219
Share of governance costs (see note 6)	1,470	1,641
	<u>23,964</u>	<u>26,134</u>
<b>Analysis by fund</b>		
Unrestricted funds	10,843	12,508
Restricted funds	13,121	13,626
	<u>23,964</u>	<u>26,134</u>

**6 Support costs**

	<b>Support costs £</b>	<b>Governance costs £</b>	<b>2025 £</b>	<b>Support costs £</b>	<b>Governance costs £</b>	<b>2024 £</b>
Bank charges	163	-	163	219	-	219
Accountancy	-	1,470	1,470	-	1,641	1,641
	<u>163</u>	<u>1,470</u>	<u>1,633</u>	<u>219</u>	<u>1,641</u>	<u>1,860</u>
Analysed between Charitable activities	<u>163</u>	<u>1,470</u>	<u>1,633</u>	<u>219</u>	<u>1,641</u>	<u>1,860</u>

**7 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**8 Employees**

The average monthly number of employees during the year was:

	<b>2025</b>	2024
	<b>Number</b>	Number
Total	-	-

**9 Transfers between funds**

In 2024, an amount of £454 was transferred from restricted funds to unrestricted funds to reflect the release of funds where the restriction no longer applied.

**10 Tangible fixed assets**

	<b>Building extension</b>	<b>Kitchen refurbishment</b>	<b>Hall and toilet block refurbishment</b>	<b>Equipment, fixtures and fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>					
At 1 July 2024	195,337	19,508	32,979	8,688	256,512
Additions	-	-	-	1,370	1,370
At 30 June 2025	195,337	19,508	32,979	10,058	257,882
<b>Depreciation and impairment</b>					
At 1 July 2024	23,439	4,672	14,841	3,007	45,959
Depreciation charged in the year	7,813	2,926	6,596	1,410	18,745
At 30 June 2025	31,252	7,598	21,437	4,417	64,704
<b>Carrying amount</b>					
At 30 June 2025	164,085	11,910	11,542	5,641	193,178
At 30 June 2024	171,898	14,836	18,138	5,681	210,553

**11 Debtors**

	<b>2025</b>	2024
	<b>£</b>	£
<b>Amounts falling due within one year:</b>		
Trade debtors	-	250
Other debtors	100	77
	100	327

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**12 Creditors: amounts falling due within one year**

	<b>2025</b>	2024
	£	£
Trade creditors	92	85
Accruals and deferred income	1,240	950
	<u>1,332</u>	<u>1,035</u>

**13 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	<b>At 1 July 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 30 June 2025</b>
	£	£	£	£	£
	149,937	2,165	(13,121)	-	138,981
	<u>149,937</u>	<u>2,165</u>	<u>(13,121)</u>	<u>-</u>	<u>138,981</u>
<b>Previous year:</b>					
	<b>At 1 July 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 30 June 2024</b>
	£	£	£	£	£
	162,767	1,250	(13,626)	(454)	149,937
	<u>162,767</u>	<u>1,250</u>	<u>(13,626)</u>	<u>(454)</u>	<u>149,937</u>

The restricted funds of the charitable company pertain to grants received for expenditure in relation to fixed assets.

**14 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. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 July 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 30 June 2025</b>
	£	£	£	£	£
General funds	83,370	5,828	(10,843)	-	78,355
	<u>83,370</u>	<u>5,828</u>	<u>(10,843)</u>	<u>-</u>	<u>78,355</u>
<b>Previous year:</b>					
	<b>At 1 July 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 30 June 2024</b>
	£	£	£	£	£
General funds	90,979	4,445	(12,508)	454	83,370
	<u>90,979</u>	<u>4,445</u>	<u>(12,508)</u>	<u>454</u>	<u>83,370</u>

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**15 Analysis of net assets between funds**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total 2025 £</b>
<b>At 30 June 2025:</b>			
Tangible assets	54,197	138,981	193,178
Current assets/(liabilities)	24,158	-	24,158
	<u>78,355</u>	<u>138,981</u>	<u>217,336</u>
	<u><u>78,355</u></u>	<u><u>138,981</u></u>	<u><u>217,336</u></u>
	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>
<b>At 30 June 2024:</b>			
Tangible assets	60,681	149,872	210,553
Current assets/(liabilities)	22,689	65	22,754
	<u>83,370</u>	<u>149,937</u>	<u>233,307</u>
	<u><u>83,370</u></u>	<u><u>149,937</u></u>	<u><u>233,307</u></u>

**16 Related party transactions**

There were no disclosable related party transactions during the year (2024 - none).

**Ballymacanallen Community Association Ltd**

Northern Ireland - Charity number 108034

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# Accounts

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**Charity registration number NIC108034**

**Company registration number NI653421 (Northern Ireland)**

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Mr G Ruddock Mr N Wylie Mr W Sergeant
<b>Charity number</b>	NIC108034
<b>Company number</b>	NI653421
<b>Registered office</b>	30a Hunters Hill Gilford Craigavon Co Armagh BT63 6AL
<b>Independent examiner</b>	GMcG PORTADOWN 17 Mandeville Street Portadown Craigavon Co Armagh BT62 3PB
<b>Bankers</b>	Danske Bank Donegall Square West Belfast BT1 6JS

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**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**CONTENTS**

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	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3 - 4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 15

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**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT**

**FOR THE YEAR ENDED 30 JUNE 2024**

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The trustees present their annual report and financial statements for the year ended 30 June 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Articles of Association, 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 2019).

**Objectives and activities**

The objectives of the charitable company are set out in the Articles of Association of Ballymacanallen Community Association Ltd.

The objectives are to carry on activities which benefit the community and in particular (without limitation) to own and manage a community building and provide community services.

The charitable company provides the use of the community hall and facilities to local groups. By organising events in the hall such as cultural evenings, educational talks and seminars, coffee mornings, dancing lessons and many other community activities aimed at local wellbeing.

The trustees have paid due regard to guidance issued by the Charity Commission for Northern Ireland in deciding what activities the charitable company should undertake.

**Achievements and performance**

During the year the charitable company received funding from the Armagh City, Banbridge and Craigavon Borough Council, as well as other donations.

The most outstanding achievement this year was that the charitable company provided on 119 occasions use of the hall to run Pilates classes for Women in the surrounding area. This was to help with their general health and wellbeing, and to meet together regularly. These classes have proved to be very popular since they started, with numbers in attendance increasing. The classes run on Mondays, Tuesdays and Wednesdays. Two sessions run on Tuesday and Wednesday, one in the morning and one in the afternoon. There are very good facilities at the hall to accommodate this type of venture.

Other community-based activities continued in the hall during the year. There were six drumming competitions held throughout the year, on Saturdays, with various Drumming Associations involved. These competitions were for both seniors and juniors. They proved very popular with upwards of 90 adults & children in attendance. There were also 6 refresher drumming classes during the year with each class lasting approximately 2 hours.

On Thursday mornings during term time, the charitable company was able to accommodate a parent and baby toddler group for preschool children.

The hall continues to be used for various other occasions such as private functions, meetings, social gatherings and other activities all aimed at promoting general wellbeing within the community.

The charitable company is performing well and is thankful to its members for the effort they have put in, allowing it to continue to provide a safe, warm and welcoming environment for those who attend functions and events in the hall.

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2024**

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**Financial review**

The charitable company's financial results are set out in detail on pages 5-15.

There is an overall deficit for the year of £20,439 (2023 - £731 deficit). Accumulated funds consist of unrestricted funds of £83,370 and restricted funds of £149,937.

**Reserves**

Due to the nature of the charity's activities, the trustees consider it appropriate to maintain free reserves sufficient to maintain on-going running costs to cover a twelve month period. The trustees consider a level of £15,000 to be appropriate.

**Structure, governance and management**

The charitable company is a company limited by guarantee, governed by its Articles of Association dated 1 June 2018 and revised 10 August 2021. The charitable company is controlled by its trustees who are directors of the company for the purposes of the Companies Act 2006.

The charitable company was registered with the Charity Commission for Northern Ireland on 18 October 2021.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr G Ruddock  
Mr N Wylie  
Mr W Sergeant

Under the requirement of the Articles of Association, trustees can be appointed by ordinary resolution or by a decision of the serving trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The day to day running of the charitable company is overseen by the trustees.

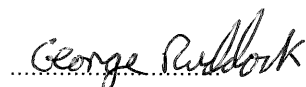
In preparing this report, the trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Registered Office:  
30a Hunters Hill  
Gilford  
Craigavon  
Co Armagh  
BT63 6AL

Company Registration No: NI653421

Charity Registration No: NIC108034

The trustees' report was approved by the Board of Trustees.



Mr G Ruddock  
**Trustee**

Date: 25/03/2025

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**

I report to the trustees on my examination of the financial statements of Ballymacanallen Community Association Ltd (the charitable company) for the year ended 30 June 2024.

**Responsibilities of trustees and examiner**

As the trustees of the charitable 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).

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

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

- 1 accounting records were not kept in respect of the charitable company as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.
- 4 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).

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT EXAMINER'S REPORT (CONTINUED)**

**TO THE TRUSTEES OF BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**

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**Independent examiners statement**

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.



**Gillian Johnston ACA**

GMcG Portadown  
17 Mandeville Street  
Portadown  
Craigavon  
Co Armagh  
BT62 3PB

Dated: 26 MARCH 2025

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 30 JUNE 2024**

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Income and endowments from:</b>							
Donations and legacies	3	705	1,250	1,955	5,230	11,420	16,650
Charitable activities	4	3,740	-	3,740	612	-	612
Other income	5	-	-	-	6,500	-	6,500
<b>Total income</b>		<u>4,445</u>	<u>1,250</u>	<u>5,695</u>	<u>12,342</u>	<u>11,420</u>	<u>23,762</u>
<b>Expenditure on:</b>							
Charitable activities	6	12,508	13,626	26,134	13,734	10,759	24,493
<b>Net outgoing resources before transfers</b>		<u>(8,063)</u>	<u>(12,376)</u>	<u>(20,439)</u>	<u>(1,392)</u>	<u>661</u>	<u>(731)</u>
Transfers between funds	11	454	(454)	-	-	-	-
<b>Net expenditure for the year/ Net movement in funds</b>		<u>(7,609)</u>	<u>(12,830)</u>	<u>(20,439)</u>	<u>(1,392)</u>	<u>661</u>	<u>(731)</u>
Fund balances at 1 July 2023		<u>90,979</u>	<u>162,767</u>	<u>253,746</u>	<u>92,371</u>	<u>162,106</u>	<u>254,477</u>
<b>Fund balances at 30 June 2024</b>		<u><u>83,370</u></u>	<u><u>149,937</u></u>	<u><u>233,307</u></u>	<u><u>90,979</u></u>	<u><u>162,767</u></u>	<u><u>253,746</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.



**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

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**1 Accounting policies**

**Charity information**

Ballymacanallen Community Association Ltd is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 30a Hunters Hill, Gilford, Craigavon, Co Armagh, BT62 3PB.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charitable company's Articles of Association, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS102 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 charitable company. 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**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charitable company.

**1.4 Income**

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charitable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2024**

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**1 Accounting policies (Continued)**

Donations in kind are recognised as income when the charitable company 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 charitable company of the item is probable and that economic benefit can be measured reliably. On receipt, donated facilities are recognised on the basis of the value of the gift to the charitable company which is the amount the charitable company would have been willing to pay to obtain facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**1.5 Resources expended**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

(i) Charitable activities

This comprises all the resources applied by the charitable company in undertaking its work to meet its charitable objectives.

(ii) Governance costs

Governance costs include the costs of governance arrangements which relate to the general running of the charitable company.

Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resource.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Building extension	4% straight line
Kitchen refurbishment	15% straight line
Hall and toilet block refurbishment	20% straight line
Equipment, fixtures and fittings	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Impairment of fixed assets**

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2024**

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**1 Accounting policies (Continued)**

**1.9 Financial instruments**

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

**2 Critical accounting estimates and judgements**

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**2 Critical accounting estimates and judgements (Continued)**

**Key sources of estimation uncertainty**

**Fixed Assets**

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The trustees regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

**3 Donations and legacies**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £
Donations and gifts	705	-	705	4,230	-	4,230
Other grants received	-	1,250	1,250	1,000	11,420	12,420
	<u>705</u>	<u>1,250</u>	<u>1,955</u>	<u>5,230</u>	<u>11,420</u>	<u>16,650</u>

The hall that the charitable company uses for its charitable activities is owned by a third party, and no rent is charged to the charity for its use. As the trustees have been unable to measure the value of the provision of the hall facility, this in-kind donation has not been recognised in these financial statements.

**4 Charitable activities**

	Unrestricted funds	Unrestricted funds
	2024 £	2023 £
Charitable rental income	2,682	612
Events income	1,058	-
	<u>3,740</u>	<u>612</u>

**5 Other income**

	Total	Unrestricted funds
	2024 £	2023 £
Transfer of Ballymacanallen Community Association (unincorporated)	-	6,500

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**5 Other income (Continued)**

On 29 March 2022 Ballymacanallen Community Association, an unincorporated entity, transferred fixed assets of £47,914, bank balances of £22,168 and a debtor balance of £32,564 to the charitable company for £nil consideration. The debtor balance transferred related to Ballymacanallen Community Association Ltd, thereby cancelling out indebtedness previously recognised in the financial statements of the company. A further amount of £6,500 was released relating to the transfer of the unincorporated entity in the year ended 30 June 2023.

**6 Charitable activities**

	<b>Total 2024 £</b>	Total 2023 £
Depreciation and impairment	19,399	16,457
Repairs	1,606	3,227
General expenses	50	-
Water rates	79	73
Heat and light	935	2,063
Excursion expense	570	327
Office stationery	-	182
Donation	-	400
Insurance	1,385	-
Coronation event	250	-
	<u>24,274</u>	<u>22,729</u>
Share of support costs (see note 7)	219	249
Share of governance costs (see note 7)	1,641	1,515
	<u>26,134</u>	<u>24,493</u>
<b>Analysis by fund</b>		
Unrestricted funds	12,508	13,734
Restricted funds	13,626	10,759
	<u>26,134</u>	<u>24,493</u>

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**7 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2024</b>	<b>Support costs</b>	<b>Governance costs</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bank charges	219	-	219	249	-	249
Accountancy	-	1,641	1,641	-	1,515	1,515
	<u>219</u>	<u>1,641</u>	<u>1,860</u>	<u>249</u>	<u>1,515</u>	<u>1,764</u>
Analysed between						
Charitable activities	<u>219</u>	<u>1,641</u>	<u>1,860</u>	<u>249</u>	<u>1,515</u>	<u>1,764</u>

**8 Net movement in funds**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	19,399	16,457
	<u>19,399</u>	<u>16,457</u>

**9 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

**10 Employees**

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Total	-	-
	<u>-</u>	<u>-</u>

**11 Transfers between funds**

An amount of £454 was transferred from restricted funds to unrestricted funds to reflect the release of funds where the restriction no longer applies.

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**12 Tangible fixed assets**

	Building extension	Kitchen refurbishment	Hall and toilet block refurbishment	Equipment, fixtures and fittings	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 July 2023	195,337	19,508	32,979	7,588	255,412
Additions	-	-	-	1,100	1,100
At 30 June 2024	<u>195,337</u>	<u>19,508</u>	<u>32,979</u>	<u>8,688</u>	<u>256,512</u>
<b>Depreciation and impairment</b>					
At 1 July 2023	15,314	1,698	7,915	1,633	26,560
Depreciation charged in the year	8,125	2,974	6,926	1,374	19,399
At 30 June 2024	<u>23,439</u>	<u>4,672</u>	<u>14,841</u>	<u>3,007</u>	<u>45,959</u>
<b>Carrying amount</b>					
At 30 June 2024	<u>171,898</u>	<u>14,836</u>	<u>18,138</u>	<u>5,681</u>	<u>210,553</u>
At 30 June 2023	<u>180,023</u>	<u>17,810</u>	<u>25,064</u>	<u>5,955</u>	<u>228,852</u>

**13 Debtors**

	<b>2024</b>	2023
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	250	20
Other debtors	77	1,050
	<u>327</u>	<u>1,070</u>

**14 Creditors: amounts falling due within one year**

	<b>2024</b>	2023
	£	£
Trade creditors	85	579
Accruals and deferred income	950	2,004
	<u>1,035</u>	<u>2,583</u>

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**15 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	<b>At 1 July 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 30 June 2024</b>
	£	£	£	£	£
	162,767	1,250	(13,626)	(454)	149,937
	<u>162,767</u>	<u>1,250</u>	<u>(13,626)</u>	<u>(454)</u>	<u>149,937</u>
<b>Previous year:</b>	<b>At 1 July 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 30 June 2023</b>
	£	£	£	£	£
	162,106	11,420	(10,759)	-	162,767
	<u>162,106</u>	<u>11,420</u>	<u>(10,759)</u>	<u>-</u>	<u>162,767</u>

The restricted funds of the charitable company pertain to grants received for expenditure in relation to fixed assets.

**16 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. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 July 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 30 June 2024</b>
	£	£	£	£	£
General funds	90,979	4,445	(12,508)	454	83,370
	<u>90,979</u>	<u>4,445</u>	<u>(12,508)</u>	<u>454</u>	<u>83,370</u>
<b>Previous year:</b>	<b>At 1 July 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 30 June 2023</b>
	£	£	£	£	£
General funds	92,371	12,342	(13,734)	-	90,979
	<u>92,371</u>	<u>12,342</u>	<u>(13,734)</u>	<u>-</u>	<u>90,979</u>

**17 Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>
	£	£	£
<b>At 30 June 2024:</b>			
Tangible assets	60,681	149,872	210,553
Current assets/(liabilities)	22,689	65	22,754
	<u>83,370</u>	<u>149,937</u>	<u>233,307</u>

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2024**

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**17 Analysis of net assets between funds (Continued)**

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>
<b>At 30 June 2023:</b>			
Tangible assets	66,085	162,767	228,852
Current assets/(liabilities)	24,894	-	24,894
	<u>90,979</u>	<u>162,767</u>	<u>253,746</u>

**18 Related party transactions**

There were no disclosable related party transactions during the year (2023 - none).

**Ballymacanallen Community Association Ltd**

Northern Ireland - Charity number 108034

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# Annual report

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**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT**

**FOR THE YEAR ENDED 30 JUNE 2024**

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The trustees present their annual report and financial statements for the year ended 30 June 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Articles of Association, 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 2019).

**Objectives and activities**

The objectives of the charitable company are set out in the Articles of Association of Ballymacanallen Community Association Ltd.

The objectives are to carry on activities which benefit the community and in particular (without limitation) to own and manage a community building and provide community services.

The charitable company provides the use of the community hall and facilities to local groups. By organising events in the hall such as cultural evenings, educational talks and seminars, coffee mornings, dancing lessons and many other community activities aimed at local wellbeing.

The trustees have paid due regard to guidance issued by the Charity Commission for Northern Ireland in deciding what activities the charitable company should undertake.

**Achievements and performance**

During the year the charitable company received funding from the Armagh City, Banbridge and Craigavon Borough Council, as well as other donations.

The most outstanding achievement this year was that the charitable company provided on 119 occasions use of the hall to run Pilates classes for Women in the surrounding area. This was to help with their general health and wellbeing, and to meet together regularly. These classes have proved to be very popular since they started, with numbers in attendance increasing. The classes run on Mondays, Tuesdays and Wednesdays. Two sessions run on Tuesday and Wednesday, one in the morning and one in the afternoon. There are very good facilities at the hall to accommodate this type of venture.

Other community-based activities continued in the hall during the year. There were six drumming competitions held throughout the year, on Saturdays, with various Drumming Associations involved. These competitions were for both seniors and juniors. They proved very popular with upwards of 90 adults & children in attendance. There were also 6 refresher drumming classes during the year with each class lasting approximately 2 hours.

On Thursday mornings during term time, the charitable company was able to accommodate a parent and baby toddler group for preschool children.

The hall continues to be used for various other occasions such as private functions, meetings, social gatherings and other activities all aimed at promoting general wellbeing within the community.

The charitable company is performing well and is thankful to its members for the effort they have put in, allowing it to continue to provide a safe, warm and welcoming environment for those who attend functions and events in the hall.

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2024**

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**Financial review**

The charitable company's financial results are set out in detail on pages 5-15.

There is an overall deficit for the year of £20,439 (2023 - £731 deficit). Accumulated funds consist of unrestricted funds of £83,370 and restricted funds of £149,937.

**Reserves**

Due to the nature of the charity's activities, the trustees consider it appropriate to maintain free reserves sufficient to maintain on-going running costs to cover a twelve month period. The trustees consider a level of £15,000 to be appropriate.

**Structure, governance and management**

The charitable company is a company limited by guarantee, governed by its Articles of Association dated 1 June 2018 and revised 10 August 2021. The charitable company is controlled by its trustees who are directors of the company for the purposes of the Companies Act 2006.

The charitable company was registered with the Charity Commission for Northern Ireland on 18 October 2021.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr G Ruddock  
Mr N Wylie  
Mr W Sergeant

Under the requirement of the Articles of Association, trustees can be appointed by ordinary resolution or by a decision of the serving trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The day to day running of the charitable company is overseen by the trustees.

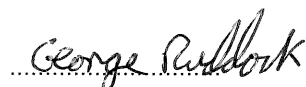
In preparing this report, the trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Registered Office:  
30a Hunters Hill  
Gilford  
Craigavon  
Co Armagh  
BT63 6AL

Company Registration No: NI653421

Charity Registration No: NIC108034

The trustees' report was approved by the Board of Trustees.



Mr G Ruddock  
**Trustee**

Date: 25/03/2025

**Ballymacanallen Community Association Ltd**

Northern Ireland - Charity number 108034

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# Annual return

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**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**

I report to the trustees on my examination of the financial statements of Ballymacanallen Community Association Ltd (the charitable company) for the year ended 30 June 2024.

**Responsibilities of trustees and examiner**

As the trustees of the charitable 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).

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

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

- 1 accounting records were not kept in respect of the charitable company as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.
- 4 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).

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT EXAMINER'S REPORT (CONTINUED)**

**TO THE TRUSTEES OF BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**

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**Independent examiners statement**

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.



**Gillian Johnston ACA**

GMcG Portadown  
17 Mandeville Street  
Portadown  
Craigavon  
Co Armagh  
BT62 3PB

Dated: 26 MARCH 2025

**Ballymacanallen Community Association Ltd**

Northern Ireland - Charity number 108034

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# Accounts

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**Charity registration number NIC108034**

**Company registration number NI653421 (Northern Ireland)**

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Mr G Ruddock Mr N Wylie Mr W Sergeant
<b>Charity number</b>	NIC108034
<b>Company number</b>	NI653421
<b>Registered office</b>	30a Hunters Hill Gilford Craigavon Co Armagh BT63 6AL
<b>Independent examiner</b>	GMcG PORTADOWN 17 Mandeville Street Portadown Craigavon Co Armagh BT62 3PB
<b>Bankers</b>	Danske Bank Donegall Square West Belfast BT1 6JS

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**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**CONTENTS**

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	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3 - 4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 13

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**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT**

**FOR THE YEAR ENDED 30 JUNE 2023**

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The trustees present their annual report and financial statements for the year ended 30 June 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Articles of Association, 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 2019).

**Objectives and activities**

The objectives of the charitable company are set out in the Articles of Association of Ballymacanallen Community Association Ltd.

The objectives are to carry on activities which benefit the community and in particular (without limitation) to own and manage a community building and provide community services.

The charitable company provides the use of the community hall and facilities to local groups. By organising events in the hall such as cultural evenings, educational talks and seminars, coffee mornings, dancing lessons and many other community activities aimed at local wellbeing.

The trustees have paid due regard to guidance issued by the Charity Commission for Northern Ireland in deciding what activities the charitable company should undertake.

**Achievements and performance**

During the year the charitable company received funding from the Department of Agriculture, Environment and Rural Affairs (DAERA) and the Ulster Scots Agency, as well as other donations.

The most outstanding achievement this year, was that the charitable company provided on 126 occasions, use of the kitchen facilities and premises to 2 volunteer community kitchen groups. They used these facilities to prepare, produce, and deliver well in excess of 100 balanced two course meals to various families in the Craigavon area who were in need of help. Not only did this assist the people who received the food, it also gave a great sense of satisfaction, achievement and confidence to those who made it happen.

Other community based activities continued in the hall during the year. Drumming classes lasting 10 weeks were held. One in the autumn and one in the spring. Six drumming competitions were also held on various Saturdays.

The charitable company was able to accommodate on Thursday mornings, during term time, a parent and carer baby and toddler group for preschool children.

The hall continues to be used for various other occasions, private functions, meetings, social gatherings and other activities, all aimed at promoting general wellbeing within the community.

The charitable company is performing well, and is thankful to the members for the work they put in, and continue to provide a safe, warm, and welcoming environment for those who come here.

**Financial review**

The charitable company's financial results are set out in detail on pages 5-13.

There is an overall deficit for the year of £731 (2022 - £99,102 surplus). Accumulated funds consist of unrestricted funds of £90,979 and restricted funds of £162,767.

**Reserves**

Due to the nature of the charity's activities, the trustees consider it appropriate to maintain free reserves sufficient to maintain on-going running costs to cover a twelve month period. The trustees consider a level of £4,750 to be appropriate.

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2023**

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**Structure, governance and management**

The charitable company is a company limited by guarantee, governed by its Articles of Association dated 1 June 2018 and revised 10 August 2021. The charitable company is controlled by its trustees who are directors of the company for the purposes of the Companies Act 2006.

The charitable company was registered with the Charity Commission for Northern Ireland on 18 October 2021.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr G Ruddock  
Mr N Wylie  
Mr W Sergeant

Under the requirement of the Articles of Association, trustees can be appointed by ordinary resolution or by a decision of the serving trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The day to day running of the charitable company is overseen by the trustees.


In preparing this report, the trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Registered Office:  
30a Hunters Hill  
Gilford  
Craigavon  
Co Armagh  
BT63 6AL

Company Registration No: NI653421

Charity Registration No: NIC108034

The trustees' report was approved by the Board of Trustees.

  
.....  
Mr N Wylie  
Trustee

Date: 25/3/24  
.....

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**

I report to the trustees on my examination of the financial statements of Ballymacanallen Community Association Ltd (the charitable company) for the year ended 30 June 2023.

**Responsibilities of trustees and examiner**

As the trustees of the charitable 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).

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

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

- 1 accounting records were not kept in respect of the charitable company as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.
- 4 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).

- 3 -

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**Tel: +44 (0)28 3833 2801  
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DX3910 NR Belfast 50

Tel: +44 (0)28 9031 1113  
Fax: +44 (0)28 9031 0777

Century House  
40 Crescent Business Park  
LISBURN  
BT28 2GN

**Tel: +44 (0)28 9260 7355  
Fax: +44 (0)28 9260 1656**





**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT EXAMINER'S REPORT (CONTINUED)**

**TO THE TRUSTEES OF BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**

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**Independent examiners statement**

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.

**Gillian Johnston ACA**

GMcG Portadown  
17 Mandeville Street  
Portadown  
Craigavon  
Co Armagh  
BT62 3PB

Dated: 25 March 2024

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	Notes	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
<b><u>Income and endowments from:</u></b>							
Donations and legacies	<b>3</b>	5,230	11,420	16,650	6,326	1,938	8,264
Charitable activities	<b>4</b>	612	-	612	987	-	987
Other income	<b>5</b>	6,500	-	6,500	78,142	24,504	102,646
<b>Total income</b>		<u>12,342</u>	<u>11,420</u>	<u>23,762</u>	<u>85,455</u>	<u>26,442</u>	<u>111,897</u>
<b><u>Expenditure on:</u></b>							
Charitable activities	<b>6</b>	13,734	10,759	24,493	5,347	7,448	12,795
Transfers between funds	<b>10</b>	-	-	-	(143,112)	143,112	-
<b>Net (expenditure)/income for the year/</b>							
<b>Net movement in funds</b>		(1,392)	661	(731)	(63,004)	162,106	99,102
Fund balances at 1 July 2022		<u>92,371</u>	<u>162,106</u>	<u>254,477</u>	<u>155,375</u>	<u>-</u>	<u>155,375</u>
<b>Fund balances at 30 June 2023</b>		<u><u>90,979</u></u>	<u><u>162,767</u></u>	<u><u>253,746</u></u>	<u><u>92,371</u></u>	<u><u>162,106</u></u>	<u><u>254,477</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD  
(A COMPANY LIMITED BY GUARANTEE)  
BALANCE SHEET**

**AS AT 30 JUNE 2023**

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	11		228,852		233,148
<b>Current assets</b>					
Debtors	12	1,070		35	
Cash at bank and in hand		26,407		28,884	
		<u>27,477</u>		<u>28,919</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(2,583)</u>		<u>(7,590)</u>	
Net current assets			<u>24,894</u>		<u>21,329</u>
<b>Total assets less current liabilities</b>			<u><u>253,746</u></u>		<u><u>254,477</u></u>
<b>Income funds</b>					
Restricted funds	14		162,767		162,106
Unrestricted funds			<u>90,979</u>		<u>92,371</u>
			<u><u>253,746</u></u>		<u><u>254,477</u></u>

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2023.

The trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 25-3-2024

  
.....  
Mr N Wylie  
Trustee

**Company registration number NI653421**

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

---

**1 Accounting policies**

**Charity information**

Ballymacanallen Community Association Ltd is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 30a Hunters Hill, Gilford, Craigavon, Co Armagh, BT62 3PB.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charitable company's Articles of Association, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS102 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 charitable company. 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**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charitable company.

**1.4 Income**

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charitable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2023**

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**1 Accounting policies (Continued)**

**1.5 Resources expended**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

(i) Charitable activities

This comprises all the resources applied by the charitable company in undertaking its work to meet its charitable objectives.

(ii) Governance costs

Governance costs include the costs of governance arrangements which relate to the general running of the charitable company.

Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Building extension	4% straight line
Kitchen refurbishment	15% straight line
Hall and toilet block refurbishment	20% straight line
Equipment, fixtures and fittings	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Impairment of fixed assets**

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.9 Financial instruments**

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2023**

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**1 Accounting policies (Continued)**

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

**2 Critical accounting estimates and judgements**

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**Key sources of estimation uncertainty**

**Fixed Assets**

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The trustees regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**3 Donations and legacies**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	4,230	-	4,230	6,326	-	6,326
Other grants received	1,000	11,420	12,420	-	1,938	1,938
	<u>5,230</u>	<u>11,420</u>	<u>16,650</u>	<u>6,326</u>	<u>1,938</u>	<u>8,264</u>

The hall that the charitable company uses for its charitable activities is owned by a third party, and no rent is charged to the charity for its use. As the trustees have been unable to measure the value of the provision of the hall facility, this in-kind donation has not been recognised in these financial statements.

**4 Charitable activities**

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Sales within charitable activities	-	267
Charitable rental income	612	720
	<u>612</u>	<u>987</u>

**5 Other income**

	Unrestricted funds	Unrestricted funds	Restricted funds	Unrestricted funds
	2023 £	2022 £	2022 £	2022 £
Transfer of Ballymacanallen Community Association (unincorporated)	<u>6,500</u>	<u>78,142</u>	<u>24,504</u>	<u>102,646</u>

On 29 March 2022 Ballymacanallen Community Association, an unincorporated entity, transferred fixed assets of £47,914, bank balances of £22,168 and a debtor balance of £32,564 to the charitable company for £nil consideration. The debtor balance transferred related to Ballymacanallen Community Association Ltd, thereby cancelling out indebtedness previously recognised in the financial statements of the company. A further amount of £6,500 was released relating to the unincorporated entity in the current year.

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**6 Charitable activities**

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Depreciation and impairment	16,457	10,103
Repairs	3,227	433
General expenses	-	114
Hall opening expenses	-	920
Water rates	73	-
Heat and light	2,063	-
Excursion expense	327	-
Office stationery	182	-
Donation	400	-
	<u>22,729</u>	<u>11,570</u>
Share of support costs (see note 7)	249	165
Share of governance costs (see note 7)	1,515	1,060
	<u>24,493</u>	<u>12,795</u>
<b>Analysis by fund</b>		
Unrestricted funds	13,734	5,347
Restricted funds	10,759	7,448
	<u>24,493</u>	<u>12,795</u>

**7 Support costs**

	<b>Support costs £</b>	<b>Governance costs £</b>	<b>2023 £</b>	<b>Support costs £</b>	<b>Governance costs £</b>	<b>2022 £</b>
Bank charges	249	-	249	165	-	165
Accountancy	-	1,515	1,515	-	1,060	1,060
	<u>249</u>	<u>1,515</u>	<u>1,764</u>	<u>165</u>	<u>1,060</u>	<u>1,225</u>
Analysed between Charitable activities	<u>249</u>	<u>1,515</u>	<u>1,764</u>	<u>165</u>	<u>1,060</u>	<u>1,225</u>

**8 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**9 Employees**

The average monthly number of employees during the year was:

	<b>2023</b>	2022
	<b>Number</b>	Number
Total	-	-

**10 Transfers between funds**

On 18 October 2021 Ballymacanallen Community Association Ltd, a private company limited by shares, became a charitable company, limited by guarantee. The transfer of £143,112 represents the recognition of funds previously received which are considered restricted in nature.

**11 Tangible fixed assets**

	Building extension	Kitchen refurbishment	Hall and toilet block refurbishment	Equipment, fixtures and fittings	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 July 2022	195,337	8,430	32,979	6,505	243,251
Additions	-	11,078	-	1,083	12,161
At 30 June 2023	195,337	19,508	32,979	7,588	255,412
<b>Depreciation and impairment</b>					
At 1 July 2022	7,813	316	1,649	325	10,103
Depreciation charged in the year	7,501	1,382	6,266	1,308	16,457
At 30 June 2023	15,314	1,698	7,915	1,633	26,560
<b>Carrying amount</b>					
At 30 June 2023	180,023	17,810	25,064	5,955	228,852
At 30 June 2022	187,524	8,114	31,330	6,180	233,148

**12 Debtors**

	<b>2023</b>	2022
	<b>£</b>	£
<b>Amounts falling due within one year:</b>		
Trade debtors	20	-
Other debtors	1,050	35
	1,070	35

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**13 Creditors: amounts falling due within one year**

	<b>2023</b>	2022
	£	£
Trade creditors	579	-
Other creditors	-	6,500
Accruals and deferred income	2,004	1,090
	<u>2,583</u>	<u>7,590</u>

**14 Restricted funds**

The restricted funds of the charitable company pertain to grants received for expenditure in relation to fixed assets.

**15 Analysis of net assets between funds**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total Unrestricted</b>		<b>Restricted</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>	<b>funds</b>		<b>funds</b>	<b>2022</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>
	£	£	£	£	£	£
Fund balances at 30 June 2023 are represented by:						
Tangible assets	66,085	162,767	228,852	71,042	162,106	233,148
Current assets/(liabilities)	24,894	-	24,894	21,329	-	21,329
	<u>90,979</u>	<u>162,767</u>	<u>253,746</u>	<u>92,371</u>	<u>162,106</u>	<u>254,477</u>

**16 Related party transactions**

There were no disclosable related party transactions during the year (2022 - none).

**Ballymacanallen Community Association Ltd**

Northern Ireland - Charity number 108034

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# Annual report

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**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT**

**FOR THE YEAR ENDED 30 JUNE 2023**

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The trustees present their annual report and financial statements for the year ended 30 June 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Articles of Association, 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 2019).

**Objectives and activities**

The objectives of the charitable company are set out in the Articles of Association of Ballymacanallen Community Association Ltd.

The objectives are to carry on activities which benefit the community and in particular (without limitation) to own and manage a community building and provide community services.

The charitable company provides the use of the community hall and facilities to local groups. By organising events in the hall such as cultural evenings, educational talks and seminars, coffee mornings, dancing lessons and many other community activities aimed at local wellbeing.

The trustees have paid due regard to guidance issued by the Charity Commission for Northern Ireland in deciding what activities the charitable company should undertake.

**Achievements and performance**

During the year the charitable company received funding from the Department of Agriculture, Environment and Rural Affairs (DAERA) and the Ulster Scots Agency, as well as other donations.

The most outstanding achievement this year, was that the charitable company provided on 126 occasions, use of the kitchen facilities and premises to 2 volunteer community kitchen groups. They used these facilities to prepare, produce, and deliver well in excess of 100 balanced two course meals to various families in the Craigavon area who were in need of help. Not only did this assist the people who received the food, it also gave a great sense of satisfaction, achievement and confidence to those who made it happen.

Other community based activities continued in the hall during the year. Drumming classes lasting 10 weeks were held. One in the autumn and one in the spring. Six drumming competitions were also held on various Saturdays.

The charitable company was able to accommodate on Thursday mornings, during term time, a parent and carer baby and toddler group for preschool children.

The hall continues to be used for various other occasions, private functions, meetings, social gatherings and other activities, all aimed at promoting general wellbeing within the community.

The charitable company is performing well, and is thankful to the members for the work they put in, and continue to provide a safe, warm, and welcoming environment for those who come here.

**Financial review**

The charitable company's financial results are set out in detail on pages 5-13.

There is an overall deficit for the year of £731 (2022 - £99,102 surplus). Accumulated funds consist of unrestricted funds of £90,979 and restricted funds of £162,767.

**Reserves**

Due to the nature of the charity's activities, the trustees consider it appropriate to maintain free reserves sufficient to maintain on-going running costs to cover a twelve month period. The trustees consider a level of £4,750 to be appropriate.

**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2023**

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**Structure, governance and management**

The charitable company is a company limited by guarantee, governed by its Articles of Association dated 1 June 2018 and revised 10 August 2021. The charitable company is controlled by its trustees who are directors of the company for the purposes of the Companies Act 2006.

The charitable company was registered with the Charity Commission for Northern Ireland on 18 October 2021.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr G Ruddock  
Mr N Wylie  
Mr W Sergeant

Under the requirement of the Articles of Association, trustees can be appointed by ordinary resolution or by a decision of the serving trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The day to day running of the charitable company is overseen by the trustees.


In preparing this report, the trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Registered Office:  
30a Hunters Hill  
Gilford  
Craigavon  
Co Armagh  
BT63 6AL

Company Registration No: NI653421

Charity Registration No: NIC108034

The trustees' report was approved by the Board of Trustees.

  
.....  
Mr N Wylie  
Trustee

Date: 25/3/24  
.....

**Ballymacanallen Community Association Ltd**

Northern Ireland - Charity number 108034

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# Annual return

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**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**

I report to the trustees on my examination of the financial statements of Ballymacanallen Community Association Ltd (the charitable company) for the year ended 30 June 2023.

**Responsibilities of trustees and examiner**

As the trustees of the charitable 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).

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

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

- 1 accounting records were not kept in respect of the charitable company as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.
- 4 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).

- 3 -

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**BALLYMACANALLEN COMMUNITY ASSOCIATION LTD  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT EXAMINER'S REPORT (CONTINUED)**

**TO THE TRUSTEES OF BALLYMACANALLEN COMMUNITY ASSOCIATION LTD**

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**Independent examiners statement**

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.

**Gillian Johnston ACA**

GMcG Portadown  
17 Mandeville Street  
Portadown  
Craigavon  
Co Armagh  
BT62 3PB

Dated: 25 March 2024