

Charity Registration Number: 100100

**Ballee Community Association**

**Report and Accounts for the Year End:**

**31 March 2023**

**Ballee Community Association**

**Report and Accounts for the Year End 31 March 2023**

**Contents**

	<b>Page</b>
<b>Independent Examiner's Report</b>	1
<b>Funds Statements:-</b>	
Receipts & Payments Account	2
<b>Statement of Assets &amp; Liabilities</b>	3
<b>Notes to the accounts</b>	4

## Ballee Community Association

### Independent Examiner's Report to the Trustees of Ballee Community Association

I report on the accounts of Ballee Community Association for the year ended 31 March 2023, which are set out on pages 2 to 4.

#### Respective Responsibilities of the Trustees and Examiner

As the Charity's Trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:

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

#### Basis of Independent Examiner's report

I have examined your Charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Charity Trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act.
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.

#### Independent Examiner's Statement

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



KHA Higgins FCA

9 Knockanully Road  
Martinstown  
Ballymena  
BT43 7LZ

*This report was signed on 05 December 2023*

Ballee Community Association

Statement of Receipts & Payments for Year End:

31 March 2023

	Current Year Unrestricted Funds 2023 £	Current Year Restricted Funds 2023 £	Current Year Total Funds 2023 £	Prior Year Total Funds 2022 £
<b>RECEIPTS</b>				
<b>Donations &amp; Legacies</b>				
Donations and gifts from individuals			-	500
<i>Charitable Activities:</i>				
Dept for Communities		6,070	6,070	
MEA BC		1,000	1,000	6,864
60+ Club & Fundraising	6,500		6,500	3,945
User Groups - room Hire	1,190		1,190	815
	<b>7,690</b>	<b>7,070</b>	<b>14,760</b>	<b>12,124</b>
<b>PAYMENTS</b>				
Running Costs		3,501	3,501	5,410
Events / Projects	2,842		2,842	3,717
Bank Fees & Interest	126		126	83
60+ Club	10,086		10,086	
Donations to Other Groups				100
Ballee Community Childcare	9,620		9,620	10,000
Sundry Expenses	200		200	
	<b>22,874</b>	<b>3,501</b>	<b>26,375</b>	<b>19,311</b>
Asset / Investment Purchases			-	-
<b>Surplus / (Deficit) for the Year</b>	<b>(15,184)</b>	<b>3,569</b>	<b>(11,615)</b>	<b>(7,187)</b>

Ballee Community Association

Statement of Assets & Liabilities - Year End:

31 March 2023

FUNDS RECONCILIATION	Current Year	Current Year	Current Year	Prior Year
	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	2023	2023	2023	2022
	£	£	£	£
Total Funds brought forward 01.04.22	38,750	1,454	40,204	47,391
Surplus / Deficit this Year:	(15,184)	3,569	(11,615)	(7,187)
Total Funds carried forward 31.03.23	<b>23,566</b>	<b>5,023</b>	<b>28,589</b>	40,204
<b>Bank &amp; Cash Balances</b>				
Ulster Bank Current Account			28,589	40,204
			<b>28,589</b>	<b>40,204</b>
<b>Other Assets (Unrestricted Fund)</b>				
			-	-
<b>Liabilities (Unrestricted Fund)</b>				
			-	-
<b>TOTAL NET ASSETS</b>			<b>28,589</b>	<b>40,204</b>

This report was approved by the Trustees on 05 December 2023 and signed on their behalf by:

Iris Smyth

Mrs Iris Smyth  
Treasurer

**1 Accounting policies**

*Policies relating to the production of the Accounts.*

**Basis of preparation and accounting convention**

The Accounts have been prepared on the receipts and payments basis, under the historical cost convention, and in accordance with The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 which are applicable to the financial years of registered charities beginning on or after 1 January 2016 or their date of registration with The Charity Commission for Northern Ireland.

**Going Concern**

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees, after reviewing the financial forecasts for future periods, are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

**Fund Accounting**

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

**Liability to taxation**

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received.

**Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.