

Charity Registration Number: 100100

Ballee Community Association

Report and Accounts for the Year End:

31 March 2025

Ballee Community Association

Report and Accounts for the Year End 31 March 2025

Contents

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

Ballee Community Association

Statement of Receipts & Payments for Year End:

31 March 2025

	Current Year Unrestricted Funds 2025 £	Current Year Restricted Funds 2025 £	Current Year Total Funds 2025 £	Prior Year Total Funds 2024 £
RECEIPTS				
Donations & Legacies				
Donations and gifts from individuals			-	
<i>Charitable Activities:</i>				
National Lottery	20,000		20,000	20,000
Dept for Communities		1,137	1,137	
NIHE			-	759
MEA BC		10,250	10,250	10,500
60+ Club & Fundraising	7,375		7,375	7,621
User Groups - room Hire	2,363		2,363	2,250
	29,738	11,387	41,125	41,130
PAYMENTS				
Running Costs		20,991	20,991	5,441
Events / Projects	1,387	7,389	8,776	5,045
60+ Club	11,811	500	12,311	7,769
Donations to Other Groups	10,530		10,530	
Ballee Community Childcare	1,000		1,000	1,500
Bank Fees & Interest	141		141	116
Sundry Expenses	375		375	100
	25,244	28,880	54,123	19,971
Asset / Investment Purchases	-	-	-	-
Surplus / (Deficit) for the Year	4,494	(17,493)	(12,999)	21,159

Ballee Community Association

Statement of Assets & Liabilities - Year End:

31 March 2025

FUNDS RECONCILIATION	Current Year	Current Year	Current Year	Prior Year
	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	2025	2025	2025	2024
	£	£	£	£
Total Funds brought forward 01.04.24	19,666	30,082	49,748	28,589
Surplus / Deficit this Year:	4,494	(17,493)	(12,999)	21,159
Total Funds carried forward 31.03.25	24,160	12,589	36,749	49,748
Bank & Cash Balances				
Ulster Bank Current Account			36,749	49,748
			36,749	49,748
Other Assets (Unrestricted Fund)				
			-	-
Liabilities (Unrestricted Fund)				
			-	-
TOTAL NET ASSETS			36,749	49,748

This report was approved by the Trustees on 05 November 2025 and signed on their behalf by:



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.

Ballee Community Childcare

Report and Accounts for the Year End:

31 August 2025

Ballee Community Childcare

Report and Accounts for the Year End 31 August 2025

Contents

	Page
Accountant's Report	1
Funds Statements:-	
Receipts & Payments Account	2
Statement of Assets & Liabilities	3
Notes to the Accounts	4

Accountants' Report to the Trustees of Ballee Community Childcare

We have compiled the financial statements set out on page 2 to 3 for Ballee Community Childcare for the year ended 31 August 2025.

Respective Responsibilities of the Trustees and Accountant

The Trustees are responsible for the financial statements. It is our responsibility to compile the financial statements of Ballee Community Childcare from the accounting records, information and explanations

Scope of work

We have compiled the financial from the accounting records, information and explanations supplied to us by the proprietor.

We have not audited or otherwise attempted to verify the accuracy or completeness of such records, information and explanations and, accordingly, express no opinion on the financial statements.



Kevin Higgins (Nov 5, 2025 09:32:34 GMT)

KHA Higgins FCA
Chartered Accountant

9 Knockanully Road
Martinstown
Ballymena
BT43 7LZ

This report was signed on 05 November 2025

Ballee Community Childcare

Statement of Receipts & Payments for Year End:

31 August 2025

		Current Year Funds 2025 £	Prior Year Funds 2024 £
RECEIPTS			
Pupil Fees & Donations		13,551	10,607
Pathway Grant		18,599	14,942
PEAGS		122,348	76,281
Dept for Communities	2	13,326	18,963
Milk returns		1,607	1,440
Msundry		10,000	
		179,430	122,233
PAYMENTS			
Wages	3	121,302	98,848
Utilities, Office & Insurance		7,467	8,757
Early Years Support			1,690
Pupil Activities & Equipment		21,425	7,847
Milk		2,595	1,522
Canopy for Play Area			13,048
HR Support & Training		2,666	3,240
Accountancy & Professional Fees		565	660
Telecomms & Software		1,733	1,675
Bank fees		123	79
Subscriptions & Sundry		212	225
		158,087	137,592
Surplus / (Deficit) for the Year		21,342	(15,359)

Ballee Community Childcare

Statement of Assets & Liabilities - Year End:

31 August 2025

FUNDS RECONCILIATION

		Current Year Total Funds 2025 £	Prior Year Total Funds 2024 £
	Note		
Total funds brought forward 01.09.24		52,077	59,803
Adjustment for Prior Year	3	-	7,633
Surplus / Deficit this Year:		21,342	(15,359)
Total funds carried forward 31.08.25		73,419	52,077
Bank & Cash Balances			
	Ulster Bank	41,360	20,018
	Reserves Account	32,059	32,059
		73,419	52,077
Other Assets			
			-
Liabilities			
		-	-
TOTAL NET ASSETS		73,419	52,077

This report was approved by the Trustees on 05 November 2025 and signed on their behalf by:



Mrs Iris Smyth
Treasurer

1 Accounting policies

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Going Concern

The childcare 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.

Liability to taxation

The Trustees consider that the organisation satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, Ballee Community Childcare 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 Ballee Community Childcare, 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 organisation.

2 Department for Community Receipts

	2025		2024
			£
04.10.2024	4,887.50	18.10.2023	26.75
23.10.2024	249.60	28.03.2024	1,500.00
04.04.2025	2,482.23	17.04.2024	2,284.87
11.04.2025	1,500.00	14.05.2024	2,000.00
13.05.2025	449.10	21.05.2024	10,395.15
10.07.2025	3,757.18	05.07.2024	2,756.55
	13,325.61		18,963.32

3 Adjustment for Prior Year

Wages for September 2023 were allocated in error to the year ended 31 August 2023. These wages are now correctly accounted for in the year ended 31 August 2024.