

Mid and East Antrim Community Advice Services Ltd
(A COMPANY LIMITED BY GURANTEE)

Trustees Annual Report and Unaudited Financial Statements
for the year ended 31 March 2025

Registered Charity in Northern Ireland (NIC00512)

Company Registration Number NI047063

Mid and East Antrim Community Advice Services LTD
(A COMPANY LIMITED BY GUARANTEE)

Financial Statements
Year ended 31 March 2025

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**Mid and East Antrim Community Advice Services LTD
(A COMPANY LIMITED BY GUARANTEE)**

Year ended 31 March 2025

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

Charity Registration Number	NIC 00512
Company Registration Number	NI047063
Trustees	Deborah Neill Rosemary Quinn Rosemary Simpson Marilyn Weekes Frank Magee
Company Secretary	Ms Rosemary Quinn
Registered Office	2 Station Road Larne Co. Antrim BT40 3AA
Independent Examiner	MBS Chartered Accountants 3 High Street Larne Co Antrim BT40 1JN
Bankers	Danske Bank Donegall Square West Belfast BT1 6JS

**Mid and East Antrim Community Advice Services LTD
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES REPORT
Year ended 31 March 2025**

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

The Trustees who are also directors for the purposes of company law present their report and the unaudited financial statements of the charity for the year ended 31st March 2025. The directors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities " (FRS 102 Section 1A) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102 Section 1A), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, Companies Act 2006 and UK Generally Accepted Practice.

TRUSTEES OF THE CHARITY

The directors of the charitable company are its trustees for the purposes of charity law. The terms "director" and "trustee" are used interchangeably throughout the financial statements. The trustees who have served during the year were as follows:

Deborah Neill - Chairperson

Rosemary Quinn – Honorary Secretary

Rosemary Simpson

Marilyn Weekes

Frank Magee

REFERENCE AND ADMINISTRATIVE DETAILS

The registered name of the charity is Mid and East Antrim Community Advice Services, charity registration number: NIC 00512 and company number: NI 047063

Trustees

Deborah Neill
Rosemary Quinn
Rosemary Simpson
Marilyn Weekes
Frank Magee

Company Secretary

Ms Rosemary Quinn

Mid and East Antrim Community Advice Services LTD
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES REPORT (cont'd)
Year ended 31 March 2025

Registered Office	The Market Yard 2 Station Road Larne Co. Antrim BT40 3AA
Independent Examiner	MBS Chartered Accountants 3 High Street Larne Co Antrim BT40 1JN
Bankers	Danske Bank Donegall Square West Belfast BT1 6JS

STRUCTURE AND MANAGEMENT

Mid & East Antrim Community Advice Services is a Limited Company. It is a registered Charity and is governed by Articles and Memorandum and is managed by an elected board of Trustees who are registered as Directors with Companies House.

The Trustee Board of Directors are elected each year during the Annual General Meeting. In agreement with the board one new board member was co-opted onto the board, further board members will be sought during 2025 - 2026 to ensure that the quota of directors is maintained. All applications to join the board are advertised in MEA local papers.

STAFF AND VOLUNTEERS

As of 31 March 2025, Community Advice Mid & East Antrim employed 8 paid staff, including Welfare Reform Advisers, Debt Advisers, and administrative support. Our team is complemented by four long-standing volunteers, who collectively contribute an average of 60 hours per week, bringing valuable experience and knowledge to enhance service delivery.

Objectives and activities

The Company's objectives are to promote charitable purposes that benefit the community in the Mid & East Antrim Borough Council area through the advancement of education, the protection and preservation of health, and the relief of poverty, sickness, and distress. We aim to establish and provide advice services offering free, independent, confidential, and impartial advice, information, and support to the public, and to support the implementation of such guidance.

Mid and East Antrim Community Advice Services LTD
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES REPORT (cont'd)
Year ended 31 March 2025

We hold meetings and training sessions, either independently or in collaboration with others, while maintaining active communication between the public, government, local government, and other public and charitable organisations.

Our goal is to influence public opinion and make representations to governmental and other bodies regarding the development and implementation of appropriate policies through our Social Policy work.

We will provide evidence for government, both local and national, cooperate with authorities (national, local, or otherwise), and seek to obtain rights, privileges, and concessions that allow us to operate in alignment with the Company's objectives. This includes entering into contracts to provide services to or on behalf of other entities and engaging in any other trade that is not expected to generate taxable profits.

Additionally, we accept grants, subscriptions, and donations to support our mission.

ACTIVITIES

The Trustee Board of Directors for Mid & East Antrim Community Advice Services, led by our chairperson, is responsible for ensuring that our services are effectively delivered to meet the needs of local residents while complying with all contractual and legal obligations in accordance with charity law.

Our staff and volunteers offer practical advice, negotiate on behalf of clients, and represent them in formal settings, such as tribunal hearings. Our client group includes, but is not limited to, individuals in need due to reasons such as youth, age, ill health, disability, financial hardship, or other disadvantages. We assist a diverse range of clients, including members of the general public, older adults, the unemployed or those with low incomes, individuals dealing with addictions (including drug, solvent, and alcohol abuse), carers, ethnic minorities, the homeless, and those with mental health or physical disabilities, as well as tenants.

Common areas of inquiry for our services include:

- **Benefits** - entitlements, support with applications and appealing decisions
- **Debt and money advice** - how to manage debts, improve your financial situation and maximise income
- **Consumer issues** - from used cars to difficulties with gas and electricity suppliers
- **Work – related problems** - terms and conditions, dismissal, redundancy, and intimidation
- **Housing** - from renting through to homelessness
- **Relationships** - separation, children and bereavement

PROJECTS

Mid & East Antrim Community Advice Services have specialised Welfare Reform Advisers in each of our offices, funded by the Welfare Reform Support Project. Additionally, we have Debt Advisors in each

Mid and East Antrim Community Advice Services
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES REPORT (cont'd)
Year ended 31 March 2025

office through the Debt NI project and offer Pensionwise appointments to guide individuals aged 50 and over, in making informed decisions about their pensions.

We collaborate with the Mid & East Antrim Age Well Partnership to extend our services to their clients throughout the Borough, offering face-to-face appointments, home visits, telephone advice, and the provision of other necessary support and guidance.

STATEMENT FROM TRUSTEES

On behalf of the board of Directors of Mid & East Antrim Community Advice, the Chairperson confirms that the said Board of Directors have implemented the guidance from Charity Commission on public benefit. The Board also reviewed key risks, including funding continuity and staffing capacity, and agreed priorities for 2025–26 such as improving telephony and digital service systems.

The Board continues to monitor governance and compliance to ensure that the charity operates effectively, transparently, and in accordance with all legal and regulatory requirements.

CONTRIBUTION OF VOLUNTEERS

Our volunteer numbers were greatly impacted due to the pandemic; however, we continue to grow our volunteer team members who provide an invaluable contribution to the work we do through their lived experience and wealth of knowledge from all areas and aspects of life. We currently have 4 long standing volunteers who provide on average 60 volunteer hours per week.

Achievements and performance

Our core funding is provided by Mid & East Antrim Borough Council and the Department for Communities, which enables us to deliver essential advice services across the Borough. In the year 2024/25, under our core funding, Community Advice Mid & East Antrim delivered advice, help, and support through 14,279 client contacts, addressing 19,182 issues. The total income generated for our clients was £3,536,760, primarily through identifying benefit entitlements and securing successful benefit applications and appeals. We represented 123 clients at benefit appeals, achieving a success rate of 73%.

This work helped prevent homelessness, improved financial security, and supported vulnerable households across the Borough.

This year also saw the opening of a new office in Ballymena, strengthening our presence and enabling more local residents to access advice and support.

We gratefully acknowledge the support of our funders, whose contributions are vital to sustaining our work.

Breakdown by Project:

- **Core Funding:** 14,279 client contacts; 19,182 issues; income generated £3,536,760.
- **Welfare Reform Support:** 2,106 client contacts; 2,615 issues; income generated £1,457,287.

**Mid and East Antrim Community Advice Services
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES REPORT (cont'd)
Year ended 31 March 2025**

- **Debt NI Project:** 142 clients; total debt managed £1,591,271.
- **Age Well Partnership:** 101 referrals completed, including benefit checks and home visits.
- **Referrals:** 1,315 referrals received from partners including PSNI, Trussell Trust, local Councillors & MLAs, and NIHE
- **Home Visits:** Conducted over 137 home visits throughout Mid & East Antrim

Financial review

The charity's incoming recourse for the year amounted to £348,823 (2024: £511,807). Principal sources of funding are from grants and donations. The outgoing expenditure for the year amounted to £289,733 (2024 £541,129) The net incomings for the year amounted to £59,090 (2024: outgoing £36,706).

The Charity is extremely grateful to all its grant funders, without whose support Mid & East Antrim Community Advice Services would not be able to run a number of its activities.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This current level of free reserves falls short of this, but the Trustees continue to monitor.

Risk assessment

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Disclosure of Information to Independent Examiner

So far as each of the directors in office at the date of approval of these financial statements is aware:

- there is no relevant audit information of which the charitable company's independent examiner is unaware; and
- they have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant information for the independent examination and to establish that the charitable company's independent examiner is aware of that information.

Small Companies' Exemption

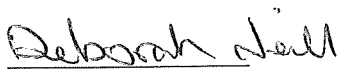
This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 .

Mid and East Antrim Community Advice Services
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES REPORT (cont'd)
Year ended 31 March 2025

Independent Examiner

MBS Chartered Accountants have indicated their willingness to remain in office and a resolution for their re-election will be proposed at the forthcoming Annual General Meeting.

Approved by the trustees at a meeting on 22 December 2025 and signed on its behalf by:



Deborah Neill
Director & Trustee

**Mid and East Antrim Community Advice Services
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINERS REPORT
Year ended 31 March 2025**

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF Mid and East Antrim Community Advice Services Ltd (A COMPANY LIMITED BY GUARANTEE)

I report on the financial statements of Mid and East Antrim Community Advice Services Ltd for the year ended 31st March 2025 which are contained within the 2025 Annual Report.

Respective responsibilities of trustees and independent examiner

Mid and East Antrim Community Advice Services Ltd 's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities Act (Northern Ireland) 2008.

Mid and East Antrim Community Advice Services Ltd's trustees consider that an audit is not required under section 65(2) (audit) of the Charities Act (Northern Ireland) 2008 for the year and that an independent examination under section 64(1) of the Charities Act (Northern Ireland) 2008 is required.

It is my responsibility to:

- examine the accounts
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out under Section 65 of the Charities Act (Northern Ireland) 2008. An examination includes a review of the accounting records kept by the organisation and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

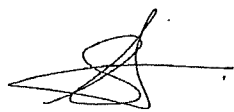
Independent examiner's statement

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with Section 63 of the charities Act (Northern Ireland) 2008, and
- to prepare financial statements which accord with the accounting records in accordance with Section 64 of the Charities Act (Northern Ireland) 2008 have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



S Hopper FCA

Partner

MBS Chartered Accountants

22 December 2025

Mid and East Antrim Community Advice Services
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITY (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 March 2025

	Note	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
		£	£	£	£
Income from:					
Donations and legacies	3	112	-	112	80
Charitable activities	4	239,913	108,798	348,711	511,727
		-----	-----	-----	-----
Total Income		240,025	108,798	348,823	511,807
		-----	-----	-----	-----
Expenditure on:					
Charitable activities	5	182,618	107,115	289,733	541,129
		-----	-----	-----	-----
Total Expenditure		182,618	107,115	289,733	541,129
		-----	-----	-----	-----
Net Income		57,407	1,682	59,090	(29,322)
Transfers between funds		(12,144)	12,144	-	-
		-----	-----	-----	-----
Net movement in funds		45,263	13,827	59,090	(29,322)
Funds brought forward		(25,926)	(13,827)	(39,753)	(10,431)
		-----	-----	-----	-----
Funds carried forward	16	19,337	-	19,337	(39,753)
		=====	=====	=====	=====

All income and expenditure derive from continuing activities.

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

Mid and East Antrim Community Advice Services
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
As at 31 March 2025

	Note	2025	2024
		£	£
Fixed Assets			
Tangible Fixed Assets	10	<u>10,478</u>	<u>14,257</u>
Total fixed assets		<u>10,478</u>	<u>14,257</u>
 Current Assets			
Debtors	11	5,431	10,543
Cash and cash equivalents		<u>40,105</u>	<u>18,276</u>
Total current assets		<u>45,536</u>	<u>28,819</u>
 Creditors – amounts falling due within one year	12	<u>36,677</u>	<u>82,829</u>
Total creditors		<u>36,677</u>	<u>82,829</u>
 Net Current Assets		<u>8,859</u>	<u>(54,010)</u>
 Total net Assets		<u>19,337</u>	<u>(39,753)</u>
 Funds of the charity			
Unrestricted funds	14		
General funds		<u>19,337</u>	<u>(25,926)</u>
Total unrestricted funds		<u>19,337</u>	<u>(25,926)</u>
 Restricted Funds	15	<u>-</u>	<u>(13,827)</u>
Total charity funds		<u>19,337</u>	<u>(39,753)</u>

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

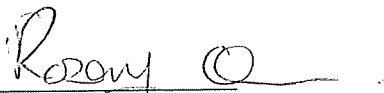
Directors responsibilities:

- 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;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Mid and East Antrim Community Advice Services
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
As at 31 March 2025

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

These financial statements were approved by the board of directors and authorised for issue on 22 December 2025 and are signed on behalf of the board by:


Rosemary Quinn
Director & Trustee

The notes on pages 15 to 24 form part of these financial statements.

Company Registration Number: NI 047063

**Mid and East Antrim Community Advice Services
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
for the year ended 31 March 2025**

1. ACCOUNTING POLICIES

Charity information

Mid & East Antrim Community Advice Services Ltd is a private charitable company limited by guarantee incorporated in Northern Ireland. The registered office is 2 Station Road, Larne, Co. Antrim, BT40 3AA.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and 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 2016). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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 charity 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 charity.

1.4 Income

Income is recognised when the charity 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.

Mid and East Antrim Community Advice Services
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2025

Cash donations are recognised on receipt. Other donations are recognised once the charity 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 charity 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.

1.5 Expenditure

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.

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:

Fixtures and fittings 15% straight line

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 net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity 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 charity 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 charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Mid and East Antrim Community Advice Services
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2025

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 charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Mid and East Antrim Community Advice Services
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2025

4. CHARITABLE INCOME

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Mid & East Antrim Council	230,649	-	230,649	226,600
Pension Wise	5,872	-	5,872	6,675
Mid & East Antrim Agewell Partnership	-	-	-	2,950
Welfare Reform	-	80,819	80,819	80,085
Money Advice Service	-	27,979	27,979	28,883
Affordable Food Club	-	-	-	1,517
Project Management	-	-	-	39,997
Lunch Box	-	-	-	60,000
Independent Age	-	-	-	20,000
Poverty Action Group	-	-	-	10,153
Jobstart Scheme	-	-	-	30,604
Victim Support	3,392	-	3,392	1,750
	-----	-----	-----	-----
	239,913	108,798	348,711	511,807
	-----	-----	-----	-----

5. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Staff Costs	124,127	100,712	224,839	423,704
Depreciation and impairment	3,779	-	3,779	5,296
Volunteer expenses	1,680	-	1,680	4,387
Affordable Food Club	16,226	-	16,226	4,278
Agewell	-	-	-	10,000
Poverty Action Group	-	-	-	652
Staff Training	1,500	-	1,500	-
Ukraine Assistance Centre	-	-	-	-
Support Costs (note 6)	32,996	6,084	39,080	76,036
Governance costs (note 6)	2,310	319	2,629	5,320
	-----	-----	-----	-----
	182,618	107,115	289,733	533,368
	-----	-----	-----	-----

A grant was made during the year totalling £16,226 as part of a debt forgiveness scheme agreed by the trustees.

Mid and East Antrim Community Advice Services
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2025

6. GOVERNANCE COSTS

	Support costs	Governance costs	Total 2025	Total 2024
	£	£	£	£
Rent & water rates	5,830		5,830	28,000
Insurance	4,310		4,310	4,405
Heat & light	1,512		1,512	1,270
Repairs & maintenance	195		195	1,083
Computer expenses	12,375		12,375	20,741
Sundry expenses	2,375		2,375	5,869
Bank charges & interest	483		483	91
Telephone	11,891		11,891	18,718
Printing, stationery & postage	109		109	1,474
Legal and professional	-	2,629	2,629	3,400
	-----	-----	-----	-----
	39,080	2,629	41,709	85,051
	-----	-----	-----	-----

7. TRUSTEES

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

8. EMPLOYEES

Employment Costs

	Total Funds 2025	Total Funds 2024
	£	£
Wages and Salaries	192,877	384,314
Social security costs	9,639	27,742
Other pension costs	6,783	11,648
	-----	-----
	209,299	423,704
	-----	-----

No Employees received total employee benefits (excluding pension costs) of more than £60,000

**Mid and East Antrim Community Advice Services
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2025**

Number of Employees

The average number of employees expressed as full-time equivalents, during the year was;

	Total 2025	Total 2024
Average number of employees	11 -----	22 -----

A number of redundancies were made during the year totalling £14,671

9. TAXATION

The charity is a registered charity, and as such is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried out in the furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes. The charity is not registered for VAT and, accordingly, all their expenditure is inclusive of any VAT incurred.

Mid and East Antrim Community Advice Services
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2025

10. TANGIBLE FIXED ASSETS

	Fixtures & Fittings	Total
	£	£
Cost		
At beginning of the year	131,244	131,244
Additions	-	-
Disposals	-	-
At end of the year	131,244	131,244
 Depreciation		
At beginning of the year	116,687	116,687
Depreciation	3,779	3,779
Disposals	-	-
At end of the year	120,766	120,766
 Net book value at beginning of the year	14,257	14,257
Net book value at end of the year	10,478	10,478

11. DEBTORS

	2025	2024
	£	£
Prepayments and accrued income	3,531	8,243
Other Loans	1,900	2,300
	5,431	10,543

12. CREDITORS

	2025	2024
	£	£
Trade Creditors	19,375	-
Borrowings	-	53,774
Other taxation and social security	14,580	7,516
Accruals and deferred income	2,722	21,539
	36,677	82,829

**Mid and East Antrim Community Advice Services
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (cont'd)**

31 March 2025

13. CONTINGENT LIABILITIES

The charitable company has a contingent liability to repay grants received if the company fails to comply with certain conditions stipulated in the letter of offer and terms and conditions of contract under which the grants were paid. The directors do not expect any claims to be made in this respect.

14. FUND BALANCES

Fund	Balance at start £	Income £	Expenditur e £	Surplus / (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
General fund	(25,926)	240,025	182,618	57,407	(12,144)	19,337
	-----	-----	-----	-----	-----	-----
	(25,926)	240,025	182,618	57,407	(12,144)	19,337
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Welfare Reform	-	80,819	80,819	-	-	-
Money Advice Service	(2,433)	27,979	25,546	2,433	-	-
Affordable Food Club	(3,035)	-	-	-	3,035	-
Independent Age	(3,294)	-	750	(750)	4,044	-
Jobstart Scheme	(5,065)	-	-	-	5,065	-
	-----	-----	-----	-----	-----	-----
	(13,827)	108,798	107,115	1,682	12,144	-
	-----	-----	-----	-----	-----	-----
Total	(39,753)	348,823	289,733	59,090	-	19,337
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Mid and East Antrim Community Advice Services
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2025

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total 2025
	£	£	£
Fixed Assets	10,478	-	10,478
Net Current Assets	8,859	-	8,859
	-----	-----	-----
	19,337	-	19,337
	-----	-----	-----
	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£
Fixed Assets	14,257	-	14,257
Net Current Assets	(40,183)	(13,827)	(54,010)
	-----	-----	-----
	(25,926)	(13,827)	(39,753)
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16. FINANCIAL COMMITMENT

No contracts had been placed for future capital expenditure at the balance sheet date

17. LIABILITY OF MEMBERS

Mid and East Antrim Community Advice Services Ltd is a company limited by guarantee and does not have a share capital. It is governed by a Memorandum and Articles of Association, and the liability of members is limited to an amount not exceeding £1.

18. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

19. ETHICAL STANDARDS

In common with many other organisations of our size and nature, we use our independent examiner to prepare and assist in the preparation of the financial statements.

20. RELATED PARTIES

There were no related party transactions during the year (2025: £Nil).