

REGISTERED COMPANY NUMBER: NI610189 (Northern Ireland)
REGISTERED CHARITY NUMBER: 101380

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 March 2025
for**

**Kells & Connor Community Improvement
Association**

Kells & Connor Community Improvement Association

Contents of the Financial Statements

for the year ended 31 March 2025

	Page
Report of the Trustees	1-2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5-6
Notes to the Financial Statements	7-10
Detailed Statement of Financial Activities	11

Kells & Connor Community Improvement Association

Report of the Trustees

for the year ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The principle activity of the company in the year under review was that of the promotion of the area and community in and around Kells & Connor for the benefit of the inhabitants thereof without distinction.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number

NI610189 (Northern Ireland)

Registered Charity number

101380

Registered Office

Kells & Connor Community Centre
Gleann Walk
Kells
Ballymena
Co Antrim
BT42 3JX

Trustees

Mrs A L Craig
Mr M Smyth

Mr M Surgenor
Mr David Grant

Independent Examiner
Mrs Nicola Marks
7 Woodcroft Brae
Ballymena
BT44 1FY

Approved by order of the board of trustees on 8/9/25, and signed on its
behalf by:

L. Craig

Mrs A L Craig – Trustee

Kells & Connor Community Improvement Association
Independent Examiner's Report
for the year ended 31 March 2025

Independent Examiner's report to the trustees of Kells & Connor Community Improvement Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

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

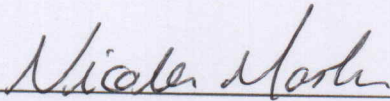
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

Independent Examiners Statement

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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



Date: 29-8-25

Nicola Marks

Independent Examiner, 7 Woodcroft Brae, Ballymena BT42 1FY

Kells & Connor Community Improvement Association
Charity No: 101380
Statement of Financial Activities
for the year ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and Legacies		0	22,918	22,918	16,109
Other trading activities	2	0	0	0	0
Investment income	3	2,896	0	2,896	2,930
Total		2,896	22,918	25,814	19,039
 EXPENDITURE ON					
Charitable activities					
Community Improvements		1,559	30,121	31,680	18,950
NET INCOME/(EXPENDITURE)		1,337	(7,203)	(5,866)	89
 RECONCILIATION OF FUNDS					
Total funds brought forward		23,687	7,084	30,771	30,682
TOTAL FUNDS CARRIED FORWARD		25,024	(119)	24,905	30,771

The notes form part of these financial statements.

Kells & Connor Community Improvement Association
Charity No: 101380
Balance Sheet as at 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Cash at bank		25,024	(119)	24,905	30,771
CREDITORS					
Amounts falling due within one year	6	0	0	0	0
NET CURRENT ASSETS		<u>25,024</u>	<u>(119)</u>	<u>24,905</u>	<u>30,771</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		25,024	(119)	24,905	30,771
(ACCRUALS AND DEFERRED INCOME	7	0	0	0	0
NET ASSETS		<u>25,024</u>	<u>(119)</u>	<u>24,905</u>	<u>30,771</u>
FUNDS					
Unrestricted funds	8			25,024	23,687
Restricted funds				(119)	7,084
TOTAL FUNDS				<u>24,905</u>	<u>30,771</u>

**Kells & Connor Community Improvement
Association**

**Balance Sheet – continued
At 31 March 2025**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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.

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

The financial statements were approved by the board of Trustees on

8/9/25

and were signed on its behalf by:

L Craig

Mrs A L Craig – Trustee

The notes forms part of these financial statements

**Kells & Connor Community Improvement
Association**

**Notes to the Financial Statements
for the year ended 31 March 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

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

Fund accounting

Unrestricted funds can only be used in accordance with the charitable objectives at the discretion of the trustees.

**Kells & Connor Community Improvement
Association**

**Notes to the Financial Statements - Continued
for the year ended 31 March 2025**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanations of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising and donations	2,567	0
Sundry income	<u>125</u>	<u>0</u>
	<u>2,692</u>	<u>0</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Rents received	204	2,930
Deposit account interest	<u>0</u>	<u>0</u>
	<u>204</u>	<u>2,930</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Kells & Connor Community Improvement
Association**

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Fund £	Restricted Fund £	Total Funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	0	22,918	22,918
Other trading activities	0	0	0
Investment income	<u>2,896</u>	<u> </u>	<u>2,896</u>
Total	2,896	22,918	25,814
EXPENDITURE ON			
Charitable activities			
Community Improvements	<u>1,559</u>	<u>30,121</u>	<u>31,680</u>
Total	1,559	30,121	31,680
NET INCOME/(EXPENDITURE)	1,337	(7,203)	(5,866)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>23,687</u>	<u>7,084</u>	<u>30,771</u>
TOTAL FUNDS CARRIED FORWARD	<u>25,024</u>	<u>(119)</u>	<u>24,905</u>

**Kells & Connor Community Improvement
Association**

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

6. CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accrued expenses	<u>0</u>	<u>0</u>

7. ACCRUALS AND DEFERRED INCOME

	2025	2024
	£	£
Deferred Government Grants	<u>0</u>	<u>0</u>

8. MOVEMENT IN FUNDS

	At 1/4/24	Net movement in funds	At 31/3/25
	£	£	£
Unrestricted funds	23,687	1,337	25,024
General fund	7,084	(7,203)	(119)
TOTAL FUNDS	<u>30,771</u>	(5,866)	<u>24,905</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Kells & Connor Community Improvement Association
Charity No: 101380
Detailed Statement of Financial Activities
for the period ended 31 March 2025

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	22,918	16,109
Other trading activities		
Fundraising and donations	2,567	0
Sundry income	<u>125</u>	<u>0</u>
	2,692	0
Investment income		
Rents received	204	2,930
Deposit account interest	<u>0</u>	<u>0</u>
	204	2,930
Total incoming resources	<u>25,814</u>	<u>19,039</u>
EXPENDITURE		
Charitable activities		
Environment and village improvement	2,741	3,831
Community Projects/Events	<u>24,157</u>	<u>11,943</u>
	26,898	15,774
Support costs		
Management		
Insurance	1,462	1,750
Light and heat	0	0
Internet	354	328
Office Equipment	63	0
Donations	1,456	0
Bank Charges	41	42
Tractor Costs	922	593
Miscellaneous	<u>0</u>	<u>0</u>
	4,298	2,713
Governance costs		
Accountancy and legal fees	450	450
Companies House fees	<u>34</u>	<u>13</u>
Total resources expended	<u>31,680</u>	<u>18,950</u>
Net income /(expenditure)	<u><u>(5,866)</u></u>	<u><u>89</u></u>

This page does not form part of the statutory financial statements.