

MIDDLETOWN MARKET HOUSE MANAGEMENT COMMITTEE

**ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2025**

**McDONALD O'NEILL & CO
CHARTERED ACCOUNTANTS**

MIDDLETOWN MARKET HOUSE MANAGEMENT COMMITTEE

CONTENTS

	PAGE
General Information	2
Trustees Report	3 – 6
Independent Examiners' Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Statement of Financial Activities	10

MIDDLETOWN MARKET HOUSE MANAGEMENT COMMITTEE

GENERAL INFORMATION

Trustees

- Mr Aidan Mallon
- Ms Frances Lavery
- Mr Gerald Mallon
- Mrs Caroline Brennan
- Mrs Maggie Donaghue
- Mrs Mary Donnelly
- Mr Eamon McDonald
- Mr Michael McKernan
- Mrs Roisin O'Reilly

Administrative address

3 The Diamond
Middletown
Armagh
BT60 4JE

Independent Examiners

Stephen McDonald
McDonald O'Neill & Co.
Chartered Accountants
5 Union Buildings
Union Place
Dungannon
Co. Tyrone
BT70 1DL

Bankers

Bank of Ireland Armagh

Charity Number

106036

MIDDLETOWN MARKET HOUSE MANAGEMENT COMMITTEE

TRUSTEES REPORT

Structure, Governance & Management in Northern Ireland

Middletown Market House Management Committee was formally established in Northern Ireland on 13 December 1995. Its inception and development had been motivated by a desire to promote the benefit of the inhabitants of Middletown and District without distinction of age, sex, sexual orientation, race, political, religious or other opinion, by associating the statutory authorities, voluntary organisations and inhabitants in a common effort to advance education and in the interests of social welfare to provide facilities for recreation and other leisure time occupation with the object of improving the conditions of life for the inhabitants.

The current members of the Management Board of Middletown Market House Management Committee are:

- Mr Aidan Mallon
- Ms Frances Lavery
- Mr Gerald Mallon
- Mrs Caroline Brennan
- Mrs Maggie Donaghue
- Mrs Mary Donnelly
- Mr Eamon McDonald
- Mr Michael McKernan
- Mrs Roisin O'Reilly

The Management Board meets at least 3 times each year.

The day to day running of the charity is managed by Mr Gerald Mallon.

Charitable Status

Middletown Market House Management Committee has been registered with the Charity Commission for Northern Ireland from 7 December 2017 under the Charity number 106036.

Statement of Compliance

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

MIDDLETOWN MARKET HOUSE MANAGEMENT COMMITTEE

Principal Activities: Purposes and Beneficiaries

The Middletown Market House Management Committee Association was established to promote the benefit of the inhabitants of Middletown and District without distinction of age, sex, sexual orientation, race, political, religious or other opinion, by associating the statutory authorities, voluntary organizations and inhabitants in a common effort to advance education and in the interests of social welfare to provide facilities for recreation and other leisure time occupation with the object of improving the conditions of life for the inhabitants.

Activities and Results for the year ended 30 June 2025

- We are happy to share with you highlights of our work in Middletown Market House Management Committee during 2025.

▪ **Total income** £5,911

Middletown Market House Management Committee expenses £6,179

Financial Review

The Trustees have a procedure in place to review the accounts annually. The accounts for the year to 30 June 2025 show a positive balance of £9,705. The current financial position of Middletown Market House Management Committee is in a position of being able to meet its commitments.

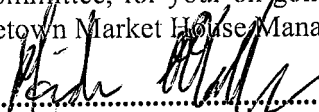
The Trustees confirm that no harm has flowed from the achievement of the purposes, benefits or outcomes associated with the activities undertaken by Middletown Market House Management Committee nor has any private benefit accrued to the Trustees or members of Middletown Market House Management Committee by reason of its activities.

Risk Management

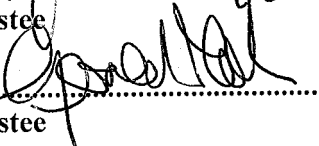
The Trustees are aware of the risks to which the charity may conceivably be exposed to but are satisfied that under current arrangements that is set at a very low level.

Conclusion

The Trustees of Middletown Market House Management Committee wish to thank the members, volunteers, benefactors and friends of Middletown Market House Management Committee, for your on-going practical interest and sustaining work on behalf of Middletown Market House Management Committee and its mission.

SIGNED  DATE: 2/2/2026

Trustee

SIGNED  DATE: 24/2/26

Trustee

MIDDLETOWN MARKET HOUSE MANAGEMENT COMMITTEE

Independent Examiner's Report to the Trustees of Middletown Market House Management Committee Charity

I report to the charity trustees on our examination of the accounts for the year ended 30 June 2025 which are set out on pages 8 10.

Respective responsibilities of trustees and examiner

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts 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 Charities Act; and
- 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 our 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.

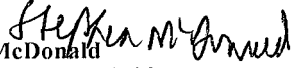
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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 our 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.


Stephen McDonald
McDONALD O'NEILL & CO
Chartered Accountants
5 Union Buildings
Union Place
Dungannon
Co. Tyrone

Date: 

McDonald O'Neill & Co.
Chartered Accountants

MIDDLETOWN MARKET HOUSE MANAGEMENT COMMITTEE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2025

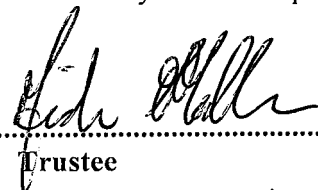
	12 Months ended - General Funds			
	2025		2024	
	£	£	£	£
INCOMING RESOURCES				
Rent		4,711		1,150
Grant Received		1,200		1,967
TOTAL INCOMING RESOURCES		<u>5,911</u>		<u>3,117</u>
RESOURCES EXPENDED				
<i>Administrative expenses</i>				
Insurance	2,550		2,240	
Heat & Light	1,809		949	
Telephone	745		579	
Repairs	175		228	
Accountancy	403		400	
Wages & Caretaker Costs	-		332	
Water	438		830	
		<u>6,120</u>		<u>5,558</u>
<i>Financial Expenses</i>				
Bank Charges	59		59	
		<u>59</u>		<u>59</u>
TOTAL RESOURCES EXPENDED		<u>6,179</u>		<u>5,617</u>
NET (OUTGOING) RESOURCES		<u>(268)</u>		<u>(2,500)</u>
RECONCILIATION OF FUNDS				
Funds brought forward		9,973		12,473
Transfer from Designated Funds		-		-
TOTAL FUNDS CARRIED FORWARD		<u>9,705</u>		<u>9,973</u>

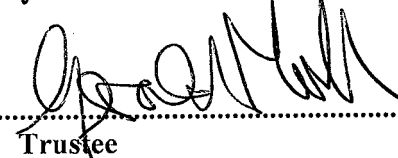
MIDDLETOWN MARKET HOUSE MANAGEMENT COMMITTEE

BALANCE SHEET – 30 JUNE 2025

	Notes	2025		2024	
		£	£	£	£
FIXED ASSETS	1				
Equipment		49,043		-	49,043
		<hr/>		<hr/>	
			-		-
CURRENT ASSETS					
Bank accounts		39,730		39,736	
Debtors		0		270	
		<hr/>		<hr/>	
		39,730		40,006	
CURRENT LIABILITIES					
Accruals & Creditors		642		(650)	
		<hr/>		<hr/>	
NET CURRENT ASSETS					
Expenditure funded by Middletown Tynan Parish			39,088		39,356
			(78,426)		(78,426)
NET ASSETS			9,705		9,973
			<hr/> <hr/>		<hr/> <hr/>
FUNDS					
General funds	2		9,705		9,973
Designated Funds	3		-		-
Total funds			9,705		9,973
			<hr/> <hr/>		<hr/> <hr/>

We approve the financial information which comprises the statement of financial activities and the balance sheet. We acknowledge our responsibility for the financial information and for providing McDonald O'Neill & Co. with all information and explanations necessary for its compilation.

SIGNED  DATE: 2/4/2026

SIGNED  DATE: 2/4/2026

MIDDLETOWN MARKET HOUSE MANAGEMENT COMMITTEE

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2025**

1. FIXED ASSETS

	Expenditure on Market House	Equipment, Fixtures & Fittings	Total
Cost or valuation	£	£	£
At 1 July 2024	39,545	9,498	49,043
Additions	-	-	-
Disposals	-	-	-
At 30 June 2025	<u>39,545</u>	<u>9,498</u>	<u>49,043</u>
Depreciation			
At 1 July 2024	0	0	0
Charge for the year	-	-	-
Elimination disposal	-	-	-
At 30 June 2025	<u>39,545</u>	<u>9,498</u>	<u>49,043</u>
Net Book Value			
At 30 June 2025	<u>39,545</u>	<u>9,498</u>	<u>49,043</u>

2. GENERAL FUNDS

	2025 £	2024 £
Brought Forward	9,973	12,473
Net (Outgoing) Resources	(268)	(2,500)
Transfer from Designated Funds	-	-
At 30 June 2025	<u>9,705</u>	<u>9,973</u>

3. DESIGNATED FUNDS

	2025 £	2024 £
Brought Forward	-	-
Transfer to General Funds	-	-
At 30 June 2025	<u>-</u>	<u>-</u>