

Charity No:

106759

Ardoyne Bone Community Health & Leisure Trust
Financial Statements
For the Period Ended 31/03/24

Ardoyne Bone Community Health & Leisure Trust

Charity Information

| | |
|-------------------|---|
| Trustees | Elaine Burns Paul Clarke Michael Liggett Elizabeth McKenna Liam McNeill Alex James Trainor |
| Registered Office | 40 Ardoyne Avenue Belfast BT14 7DA |
| Accountants | Insight Business Services 53 Bernice Road Newtownabbey BT36 4QZ |
| Bankers | First Trust University Road Belfast |

Ardoyne Bone Community Health & Leisure Trust

| | Page |
|-----------------------------------|--------|
| Directors' Report | 4 |
| Accountant's Report | 5 |
| Statement of Financial Activities | 6 |
| Balance Sheet | 7 - 8 |
| Notes to the Financial Statements | 9 - 11 |

Ardoyne Bone Community Health & Leisure Trust

Directors' Report

For the Year Ended 31/03/24

The Trustees present their report and financial statements for the year ended 31/03/24

The charity was established in March 2016 as Ardoyne Bone Community Health & Leisure Trust (ABC Health & Leisure Trust).

Principal activity

ABC Trust was established in March 2016 with the objective of addressing the problems developing on a disused school building, initiating health and leisure activities from the site, and securing capital funding to refurbish the building and deliver a modern leisure facility.

The objectives of the charity are: The advancement and benefit of citizens of North Belfast and its environs by all or any of the following means: the advancement of health or saving lives; the advancement of citizenship and community development; the advancement of amateur sport or games which promote health including the provision of facilities for sport and leisure; the advancement of environmental protection or improvement including urban regeneration and the promotion of civic responsibility by the promotion of community participation in healthy recreation and to act to promote good relations between communities, by the advancement of education and training, and by the prevention or relief of poverty

Trustees

The trustees who served during the period are as stated below:

Elaine Burns
Paul Clarke
Michael Liggett
Elizabeth McKenna
Liam McNeill
Alex James Trainor

This report is prepared in accordance with the Charities Act (NI) 2008.

This report was approved by the Trustees on 1 December 2024 and signed on its behalf by

Signature

P Clarke

Name

Paul Clarke

Ardoyne Bone Community Health & Leisure Trust

Independent Examiner's Report to the Members of Ardoyne Bone Community Health & Leisure Trust

I report on the accounts of the charity for the year ended 31/03/24 , which are set out on pages 6 – 11.

Respective responsibilities of Trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 and the Charities Act (NI) 2008) and that an independent examination is needed. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the Accounts
- to follow the procedures laid down in the general Directions given by the Charity Commission
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes 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 the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with 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 accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

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

D Browne

Derek Browne ACMA
Insight Business Services

53 Bernice Road
Newtownabbey, BT36 4QZ

Ardoyne Bone Community Health & Leisure Trust

Statement of Financial Activities for the period ended 31/03/24

| | 2024 | | Total | 2023 |
|---------------------------------------|---------------------|-----------------------|--------------|----------|
| | Restricted Funds | Unrestricted Funds | | |
| | £ | £ | £ | |
| Incoming Resources | | | | |
| Grant | 0.00 | 0.00 | 0.00 | 0 |
| Income | 0.00 | 0.00 | 0.00 | 0 |
| Other | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0</u> |
| Total Income | 0.00 | 0.00 | 0.00 | 0 |
| Expenditure | | | | |
| Charitable Activities | 0.00 | 0.00 | 0.00 | 0 |
| Administrative Expenses | <u>0.00</u> | <u>9.43</u> | <u>9.43</u> | <u>0</u> |
| Total Expenditure | 0.00 | 9.43 | 9.43 | 0 |
| Net Incoming/(Outgoing) Resour | 0.00 | -9.43 | -9.43 | 0 |
| Net Movement of Funds | 0.00 | -9.43 | -9.43 | 0 |

There are no recognised gains or losses other than the profit or loss for the above financial year. All activities relate to continuing operations

Ardoyne Bone Community Health & Leisure Trust

**Balance Sheet
As at 31/03/24**

| | Note | 2024 | | 2023 |
|--|------|--------------------------|----------------------------|-----------------------|
| | | £ | £ | |
| Fixed Assets | | | | |
| Tangible Assets | 6 | | 900,000.00 | 900,000 |
| Current Assets | | | | |
| Debtors | | 0.00 | | 0 |
| Cash at bank and in hand | | <u>251,121.58</u> | | <u>1,131</u> |
| | | 251,121.58 | | 1,131 |
| Creditors: amounts falling due within one year | | 0.00 | | 0 |
| Net Current Assets | | <u>251,121.58</u> | | <u>1,131</u> |
| Total Assets less current liabilities | | | <u>1,151,121.58</u> | <u>901,131</u> |
| Creditors: amounts falling due after more than one year | | | 0.00 | 0 |
| Net Assets | | | <u>1,151,121.58</u> | <u>901,131</u> |
| Capital and Reserves | | | | |
| Reserve Fund | | | 1,151,131.01 | 901,131 |
| Profit and Loss Account | | | -9.43 | <u>0</u> |
| Total Funds | | | <u>1,151,121.58</u> | <u>901,131</u> |

The directors' statements are shown on the following page which forms part of **this Balance Sheet**

Ardoyne Bone Community Health & Leisure Trust

Balance sheet (continued)

**Trustees' statements
for the year ended 31/03/24**

In approving these financial statements as trustees of the charity we hereby confirm:

For the year ending 31/03/24 the charity was entitled to exemption from audit under the terms of the Charities Act 2008; and

That no notice has been deposited at the registered office of the charity requesting that an audit be conducted for the year ended 31/03/24

Trustees' responsibilities;

- The members have not required the charity to obtain an audit of its accounts for the year in question,
- The trustees acknowledge their responsibilities for complying with the requirements of the Charities Act 2008 with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the Charities SORP.

The financial statements were approved by the Board on 1 December 2024 and signed on its behalf by

Signature *P Clarke*

Name **Paul Clarke**

Ardoyne Bone Community Health & Leisure Trust

Notes to the financial statements For the year ended 31/03/24

1. Accounting Policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and follow the recommendations in 'Accounting and Reporting by Charities: Statement of Recommended Practice' issued in October 2000

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity

1.2 Incoming resources

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

1.3 Resources Expended

Resources expended are recognised in the year in which they are incurred.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.4 Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

| | |
|----------------------------------|-------------------|
| Buildings | 2% straight line |
| Plant and machinery | 25% straight line |
| Fixtures, fittings and equipment | 25% straight line |