

**REGISTERED COMPANY NUMBER: NI032252 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: NIC107726**

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

**for**

**Ardmonagh Family And Community Group**  
**Limited**  
**(A Company Limited by Guarantee)**

Lynn Drake & Co Ltd  
Statutory Auditors  
1st Floor  
34 B-D Main Street  
Moira  
Co. Armagh  
BT67 0LE

**Ardmonagh Family And Community Group  
Limited**

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for the Year Ended 31 March 2025**

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**Ardmonagh Family And Community Group  
Limited**

**Reference and Administrative Details  
for the Year Ended 31 March 2025**

**TRUSTEES**

M Rodgers Chairman  
A Kerr (resigned 12/9/2025)  
G Marshall  
S Stewart (resigned 20/9/2024)  
Ms S Rogan (resigned 5/12/2024)  
Mrs C McCann (resigned 2/4/2025)  
C Mac Giolla Mhin (appointed 8/4/2024)  
B Donaghy (appointed 12/12/2024) (resigned 16/9/2025)  
F McNamee (appointed 9/3/2025)  
L O'Hara (appointed 11/9/2024)

**COMPANY SECRETARY**

Dr M Templeton

**REGISTERED OFFICE**

61-63 Ardmonagh Gardens  
Belfast  
Co. Antrim  
BT11 8DX

**REGISTERED COMPANY  
NUMBER**

NI032252 (Northern Ireland)

**REGISTERED CHARITY  
NUMBER**

NIC107726

**AUDITORS**

Lynn Drake & Co Ltd  
Statutory Auditors  
1st Floor  
34 B-D Main Street  
Moira  
Co. Armagh  
BT67 0LE

**CEO**

Dr Michelle Templeton



**ARDCOMM**

The Heart of the Community

# **Ardmonagh Family and Community Group Limited**

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## **Ardmonagh Family and Community Group Limited**

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 2019).

### **1. Reference and Administrative Details**

#### **Trustees**

The charity is governed by a Board of Trustees comprising between six to eight members during the 2024–25 reporting period. The Board met on a bimonthly basis, holding six formal meetings throughout the year. In addition, Board subgroups convened monthly and responded to emerging issues as required. Each subgroup includes trustee representation and reports directly to the full Board at the scheduled bimonthly meetings, ensuring oversight, accountability, and timely decision-making across all areas of governance.

#### **Senior Staff**

The Board of Trustees sets the strategic direction for the organisation, which is operationalised by the senior leadership team through a strategic operational plan. During the latter half of 2024, the role of Chief Executive Officer was held by Mr Richard May, with Dr Michelle Templeton appointed as CEO from January 2025. The Finance Manager, Ms Leanne Magill, alongside the Head of Children’s Services Natasha Doyle, and the Care Manager Elaine McGreevy, are responsible for the day-to-day management of the organisation. These senior staff members hold devolved authority to make operational decisions between Board meetings, ensuring continuity, responsiveness, and effective service delivery.

#### **Bankers, Auditors, and Advisors**

To ensure robust financial oversight and compliance with legal and regulatory standards, the charity engages the services of the following professionals and organisations:

- **Bank:** AIB, 35 University Rd, Belfast, BT7 1NH, responsible for managing the charity’s accounts and financial transactions.
- **Auditors and Accountant:** Billy Drake FCA, Lynn Drake & Co Ltd, Chartered Accountants and Registered Auditors, 1st floor, 34 b-d Main Street, Moira, Co Armagh, BT67 0LE, is appointed to conduct the annual audit and independent examination of our financial statements.
- **Other Professionals:** rradar, 6 Beacon Way, Hull, HU3 4AE, and Citation Limited, Kings Court, Water Lane, Wilmslow, Cheshire, SK9 5AR support with legal, employment and Health and Safety advice.

These partnerships contribute to the charity’s commitment to transparency, accountability, and continuous improvement in governance and service delivery.

### **2. Leadership and Organisational Development**

Ardmonagh Family & Community Group (Ardcomm) has a long-established history of delivering much needed health and social care services to meet the needs of the most vulnerable within our community. We

## **Ardmonagh Family and Community Group Limited**

employ approximately 100 staff across our services which range from children's and family's services to older adults' support and domiciliary care services. Our vision as an organisation is clearly laid out in our Mission Statement and Values Statement below and our rights-based approach to our work.

### **2. Leadership and Organisational Development – Cont'd..**

With decades of experience, we are deeply embedded in the local community and have a profound understanding of the unique challenges faced by those we serve, including children, the elderly, individuals and families dealing with disabilities and other health and social issues, and those experiencing socio-economic hardship. Our strategic vision is focused on adapting to challenging and changing needs, such as the increasing demand for quality and accessible health and social care services for our ageing populations, bespoke support for our children and families, and tackling health and social inequalities. We aim to strengthen our role as a trusted partner in the delivery of integrated health and social care services, working collaboratively with other providers, local authorities and statutory agencies, and our other stakeholders, to ensure that our services remain cutting edge, responsive, accessible, and effective, in securing our service users' rights and entitlements to meet the needs of those who are most at risk.

In January 2025, we welcomed a new Chief Executive Officer, Dr Michelle Templeton, whose academic expertise in advocacy and rights-based approaches to health and social care brings renewed depth and strategic clarity to our leadership. This transition marks a significant step forward in embedding participatory and ethically grounded practice across our organisation.

A major milestone during the reporting period was our successful registration with the Regulation and Quality Improvement Authority (RQIA) for our children's residential home, catering to children aged 5–11 years. Registration was granted in February 2024, and the service officially opened in May 2024. This development reflects our commitment to expanding high-quality, trauma-informed provision for younger children in need of safe, nurturing care.

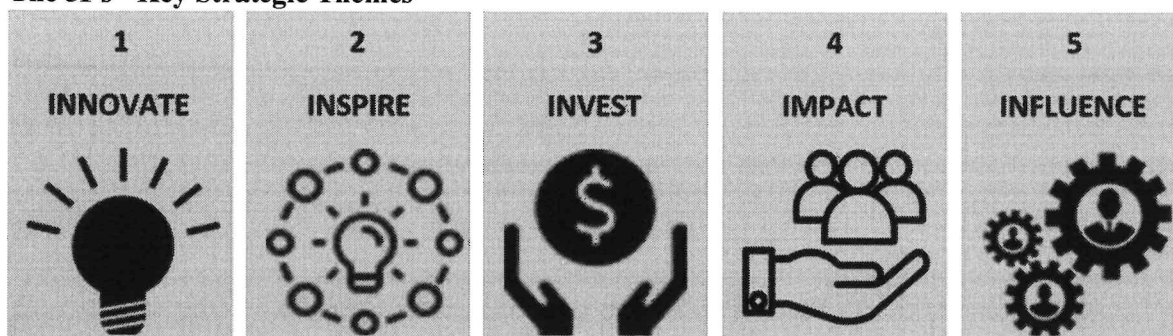
We continue to operate as a strong, well-structured organisation with embedded governance arrangements that reflect both compliance and strategic maturity. Our Board subgroups, each with trustee representation, meet monthly and provide focused oversight across key areas of operations, reporting into the full Board at bimonthly intervals. These governance mechanisms ensure that strategic direction, risk management, and service quality remain at the forefront of our organisational priorities.

### **Strategic Context**

Our 5I's strategic framework succinctly describes our vision and provides a structure for our strategic implementation plan. These strategic priorities form the basis of our Operational Plans across all of our services and sets out specific action items and objectives that we work towards to achieve our goals. The thematic framework moves us towards excellence and influences everything from our competitive advantages, recruitment, retention and training of staff, and all areas for performance, improvement and growth. In addition, we determine performance indicators and work closely with our stakeholders from the voluntary and community sector, Health and Social Care Trusts and other allied statutory bodies, and academic partners in Queen's University Belfast, to demonstrate the ways in which our success and added social value is achieved and measured. These are constantly reviewed and adapted to ensure our services are evidence-based and our performance levels are of the highest professional standards.

**Ardmonagh Family and Community Group  
Limited**

**The 5I's - Key Strategic Themes**



**Mission Statement**

To provide high quality care and support services to improve the health and wellbeing of people in the community. Our person-centered and compassionate approach ensures services are fit for purpose and that our service users receive the standards of care to which they are entitled. We also foster a safe and supportive environment for our staff that encourages open communication and ongoing learning so they can maximise their potential to be the best they can be.

Our values are....

- We place the community at the heart of what we do and approach our work with compassion, dignity and respect for all.
- We act with integrity and are accountable for our actions.
- We listen to and advocate on behalf of our community, acknowledging their right to participate and influence decisions that affect them and their care.
- We work in partnership with various external agencies to fulfil our shared vision.
- We build respectful relationships with each other to promote honesty and authenticity in all that we do.
- We foster a safe and supportive learning environment that meet the needs of all.

**Rights-based Approach**

At Ardcomm we apply a rights-based approach to all that we do. This is a way of being and a guiding framework that emphasises service user advocacy and entitlement, and the protection and promotion of human rights principles in all aspects of our engagements, policies and practices. In the context of health and social care, this approach ensures that our service-users' rights to health, dignity, and equality are respected, upheld and promoted. It focuses on empowering individuals by recognising their right to access quality health and social care and receive services without discrimination and builds their capacity to participate in decision-making to inform and shape services. This approach aligns care practice standards with international standards, ensuring that vulnerable groups, such as those with health and social care needs, disabilities or marginalised communities, are not excluded from necessary services and are treated and assessed with fairness and respect.

**3. Objectives and Activities**

**Key Service Provision**

To deliver our vision, we provide high quality support across a range of key services, which include;

- **Domiciliary Care** – Delivering support and care services within our organisational setting and within the home to children with complex/medical needs and adults with physical and emotional disabilities.

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**3. Objectives and Activities – Cont’d..**

- **Older Adults Support Services** – Good Morning West Belfast, Older Adults Lunch Club & Befriending service, provide relevant supports and bespoke activities to over 55’s who may feel isolated in the community. We work in collaboration with other charities and support services to improve our service-users’ daily living situations and ensure their needs are met.
- **Family Time** – Supporting children and families through the provision of family time support. This service offers a safe and neutral place where children of separated families can spend time with adults important to them, and where positive relationships and engagements are promoted and encouraged.
- **Family Support** - Supporting families Belfast wide through the provision of targeted family specific work looking at many different areas to improve a family situation. Some areas of focus are; health & development, family & social relationships, stability or financial support and employment or advocacy support to navigate engagements with other professional bodies.
- **Outreach** – Supporting children experiencing different transitions in life, whether this be unplanned placement moves for Looked After Children, or school changes for children that have experienced disruption or trauma. Working with children on a one-to-one basis, the service aims to promote positive relationships and build life skills with the children they support. A varied and bespoke service for families in need of support.
- **Children’s Residential Home** - a specialised child’s rights-based residential unit that provides a safe and secure environment, and individualised nurturing care, for children aged 5-11 years of age. We provide a unique home environment that offers the highest standards of rights-based, child-centred care and carefully planned therapeutic help and support, over a period of up to two years, for three children with emotional and behavioural development needs. Our goal is to work collaboratively with the children, our external partners from the statutory, academic, community and voluntary sectors, and the children’s families, in multi-disciplinary teams, to prepare our children to transition into long-term care settings.

**4. Public Benefit**

To improve health and social care outcomes for vulnerable adults and children in disadvantaged communities or circumstances through the provision of quality services.

- The direct benefits which flow from this purpose is evident in the positive impact we have on the health and well-being of vulnerable children and adults in disadvantaged communities across the Greater Belfast area. Particularly when they are dealing with challenging and difficult times in their lives. This purpose does not lead to harm.
- By providing accessible and high-quality health and social care services, we improve outcomes for those facing significant challenges, including poverty, disability, social, emotional, behavioural and mental health issues, and social exclusion.
- Our services are designed to enhance access to care, promote independence, and support individuals and families in overcoming the barriers they face in achieving a better quality of life.
- Through our work, we contribute to reducing health inequalities, improving life chances, and fostering stronger, more resilient families and communities.
- Ultimately, our mission is to ensure that everyone, regardless of their circumstances, has access to the care and support they need to thrive.
- These benefits are demonstrated through monthly and annual activity reports and outcomes-based evaluation.

**Ardmonagh Family and Community Group**  
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**4. Public Benefit – Cont'd....**

- A private benefit to trustees may arise if the knowledge they gain as a trustee in regard to good governance and health and social care promotion and regulation is transferable to another setting.
- These benefits are incidental and necessary to ensure the benefit is provided to the beneficiaries.

To improve the social and emotional development of children and young people living in disadvantaged communities or circumstances through programmes and services that support parents, in caring for their children.

- The public benefit of this purpose is demonstrated through our commitment to enhancing the social, emotional and behavioural development of children and young people living in disadvantaged communities or circumstances in the Greater Belfast area. This purpose does not lead to harm.
- By providing targeted services, programmes and interventions we support them and those in a caregiving role to strengthen bonds and family connections thereby improving relationships.
- We help to create a nurturing environment that fosters understanding, resilience, confidence, and emotional well-being in children and parents.
- Our initiatives are designed to equip children and parents with the tools and knowledge they need to better support children's development improving outcomes for future generations.
- Through this approach, we aim to disrupt the cycle of disadvantage, ensuring that children in our communities have the foundation to reach their full potential and lead fulfilling lives.
- These benefits are demonstrated through monthly and annual activity reports and outcomes-based evaluations.
- A risk may arise if through the provision of family support services, a child or parent/carer is harmed by a member of staff, or a member of staff is harmed in the course of their duties. These risks are minimised through the implementation of Child Protection and Vulnerable Adults safeguarding policies, staff supervision and Lone Working policy and are outweighed by the overall benefits to children and families.
- A private benefit to trustees may arise if the knowledge and experience they gain as a trustee, in regard to good governance and family support is transferable to another setting.
- These benefits are incidental and necessary to ensure the benefit is provided to the beneficiaries.

To improve the quality of life of children and young people living in disadvantaged communities or circumstances in the Greater Belfast area through the provision of contact support services.

- The direct benefits which flow from this purpose is what through the provision of family support services, children are provided with a safe and neutral place for separated families to enable them to spend time with one or both parents and other siblings. The focus is on ensuring that organisations, professionals, and carers, work together to deliver high quality care. This purpose does not lead to harm.
- The beneficiaries of this purpose are children and young people, their parents and carers primarily living in the Greater Belfast catchment area.
- A private benefit to trustees may arise if the knowledge and experience they gain as a trustee, in regards, to good governance and early years is transferable to another setting.
- These benefits are demonstrated through monthly and annual activity reports and outcomes-based evaluations.
- These benefits are incidental and necessary to ensure the benefit is provided to the beneficiaries.

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**4. Public Benefit – Cont'd**

To improve the quality of domiciliary/palliative care of children and adults with physical and emotional disabilities living in disadvantaged communities or circumstances through the provision of care support services.

- The direct benefits which flow from this purpose is that through the provision of domiciliary/palliative care in the community to children and adults with complex medical needs, physical and emotional disabilities, they can be provided with health and social care packages specifically tailored to each individual's requirement.
- The agency is registered with the Regulation and Quality Improvement Authority. Training is provided by specialist Health Professionals focusing on development of staff and continuous improvement.
- Delivery of a high quality domiciliary and palliative health and social care services that focuses on core values and in keeping with human rights is available to attend to service users' needs. This purpose does not lead to harm.

To provide a safe and neutral place for looked after children (in the care system) to maintain contact with their birth families and spend time with one or both parents, kin and other siblings. All children have the right to protection, to fulfil their potential and to adult support to challenge others on their behalf to ensure their rights are upheld and respected. Everyone has a responsibility to support the care and protection of children.

- The direct benefits which flow from this purpose is that by providing this service in family contact, and through our residential home, that children will experience significant and positive change to their social and emotional development which will impact upon their position within their community and their chance to have a successful and fulfilled life.
- Children and their parents/carers and adults are facilitated and empowered to engage with society in a way that is respectful and beneficial to them.
- A private benefit to trustees may arise if the knowledge and experience they gain as a trustee, in regard to good governance and early years, is transferable to another setting.
- Our children's' residential home is registered with the Regulation and Quality Improvement Authority. Training is provided by specialist and other professionals focusing on development of staff skills, knowledge, competence and continuous improvement.
- These benefits are incidental and necessary to ensure the benefit is provided the beneficiaries.

**5. Achievements and Performance**

The year 2024–25 brought a fresh wave of complexity to an already challenging landscape. Rising living costs, persistent difficulties in staff recruitment and retention, and political uncertainty surrounding the future of funded and commissioned services continued to exert pressure on our organisation, our workforce, and the communities we serve. These factors did not merely test our operational resilience, they called upon our collective resolve to uphold the standards, responsiveness, and dignity that our service users rightly expect from a charity that is fit for purpose.

And we delivered.

Thanks to the unwavering dedication of our staff, we not only sustained our core services but stepped forward with agility and compassion to support those most at risk. Whether responding to urgent needs or maintaining continuity in care, our teams demonstrated exceptional professionalism and compassion. It was, by all measures, a year of courageous service and quiet excellence.

## **Ardmonagh Family and Community Group Limited**

We continue to navigate the tension between our identity as a voluntary organisation, rooted in rights, relationships, and community, and the realities of operating as a business within a competitive and cost-sensitive commissioning environment. Balancing mission with feasibility is a necessary discipline that enables us to grow, adapt, and remain a vital contributor to the social and economic fabric of society. As this year has shown, we remain steadfast in our commitment to evolve quality care with integrity, to advocate with clarity, and to serve with compassion. Our work is not only about meeting needs it is about shaping lives and futures.

At the heart of our success lies the unwavering commitment of our staff. Whether delivering frontline services or providing strategic and operational leadership, each member of our team plays a vital role in advancing our mission. Their dedication, professionalism, and compassion have helped shape an organisation of which we are all immensely proud. Working in close partnership with the Board, our staff continue to translate vision into action, ensuring that our services remain responsive, rights-based, and rooted in the needs of those we serve.

Our achievements this year have not occurred in isolation. We are deeply grateful to our principal funders and commissioning partners, the Belfast Health and Social Care Trust, the Southern Health and Social Care Trust, the Department for Communities, Belfast City Council, and the Northern Ireland Housing Executive. Their continued support and belief in our work have been instrumental in enabling us to grow, innovate, and deliver high-quality services to some of the most vulnerable members of our community.

Finally, as Chair of the Board, I wish to express my sincere appreciation to my fellow trustees. Their generosity of time, depth of expertise, and shared commitment to ethical governance have been central to the organisation's upward trajectory. On behalf of the Board, I commend everyone connected to Ardcomm for their contribution. The continued success of this organisation, not only in meeting but in exceeding our objectives, is a testament to the collective effort, resilience, and shared purpose of all involved.

### **6. Reserves Policy and Financial Review**

The Charity's policy is to retain a level of free reserves, which matches the needs of the organisation, both at the current time and in the foreseeable future. The reserves required should be sufficient to meet committed grant expenditure and the running costs for a period equivalent to six months annual expenditure. We have invested in the restructuring of the organisation and into setting up and opening a residential unit for children. We continue to monitor compliance with this policy on a regular basis, and the board will review the appropriateness of the policy annually.

The company had net outgoing resources for the year of £21,769 (2024: net outgoing resources of £427,484), which reflected the decrease in trading activities during the year. Unrestricted funds decreased by £22,479, while restricted funds increased by £710.

While the charity does not typically partake of public fundraising initiatives, we have been successful in seeking and receiving grant funding amounting to £938,469, for this year ending 31 March 2025. The funding received assisted us in continuing with our aims and objectives, offering vital services in supporting children's development, and providing support to children, families and adults with additional needs and through difficult periods in their lives, and providing domiciliary care to children and adults with complex health, social and medical needs.

## **Ardmonagh Family and Community Group Limited**

### **7. Future plans**

The Charity's Statement of Financial Activities shows that the income generated over the period was restricted and unrestricted. The Trustees have identified that annually restricted funds, being made available to the charity may fluctuate.

The trustee's plan to continue with the existing services meeting the needs of people of in the community and further afield. It promises to be an exciting year for the Ardmonagh Family and Community Group (Ardcomm). The contracts are currently secured and in place for the continued delivery of health and social care services and our aim for next year is to make some efficiencies and build our reserves up again after our sustained investment into the residential home, our newest initiative.

### **Business Development**

We have a 5-year Strategic Plan (2024-2029) that we use as a framework to deliver the organisations vision and mission, in the present, while also keeping an eye on the future. All services and activities, resources, performance and outcomes align with these documents to ensure that we remain focused on achieving our goals. Our business strategy is centred on securing contracts and opportunities to maintain and develop our services throughout the Belfast area and further afield. Ardcomm plays a key function in the delivery of these strategies and seeks to ensure that our outcomes map onto our projected targets.

The organisation has also embedded the OBA framework throughout our services showing clear outcomes that mirror the program for government. We advocate for and ensure that the needs of the local community and our service users are reflected when responding to public and government consultations issued and to exert influence through representation on local and regional strategic bodies and committees in each of the service delivery areas.

As the work of Ardcomm continues to grow and develop, stakeholders and service users are increasingly drawn from outside of the Belfast area in response to opportunities arising.

We will continue to focus on shaping and delivering high-quality health and social care services, ensuring that our approach reflects best practice across all areas of provision. To support this, we plan to recruit and retain experienced and qualified professionals from a range of allied and related health and social care disciplines. This will ensure we maintain the knowledge, skills, and expertise needed to deliver excellent care and support to our service users.

Over the past year, we have undertaken a comprehensive review of the organisation and its services, which has helped to identify key priorities that will guide the trustees' strategic direction for the future.

Our priority areas for the year ahead include:

- Enhancing quality care provision through the continued development of governance, safeguarding, and compliance procedures;
- Implementing a marketing plan to strengthen the organisation's profile and communication within the community;
- Developing and restructuring business plans for each service, with a particular focus on services for older adults;

## Ardmonagh Family and Community Group Limited

### **Reflection and Learning**

Our ongoing organisational reviews, carried out as part of our new strategic direction, has continued to shape how we work and grow. Through this process, we have identified key gaps and areas for improvement within the organisation, many of which we have already addressed, while others remain valuable opportunities for further development. The lessons learned over the past year have directly influenced our decisions about service development, staff support, partnership working and the effective allocation of resources. We have also recognised the importance of adaptability in a time of continued change and challenge within the wider health and social care environment.

We have learned that:

- **Organisational culture and ethos remain the foundation** upon which high standards and good practice are built. Strong leadership and effective management continue to ensure that these values are embedded and lived out by frontline staff.
- **Advocacy for our service-users remains central** to all we do. We continue to champion their voices, ensuring that their experiences and views shape policy, practice, and the design of relevant, sustainable services.
- **Flexibility and adaptability are essential.** The landscape in which we operate continues to evolve, whether through policy shifts, workforce pressures, or changing community needs, and we remain agile and responsive in adjusting our goals and priorities accordingly.
- **Staff wellbeing and recognition are vital.** We value our dedicated staff who deliver services in increasingly challenging environments. We have strengthened initiatives that promote wellbeing, professional development, and a sense of pride in their work.
- **Professionalism and compassion go hand in hand.** We continue to promote a culture that combines passion for our work with competence, reliability, and respect in all that we do.
- **Managing change requires clear and consistent communication.** We recognise that understanding the reasons behind change reduces resistance and builds trust. We are therefore improving internal communication and encouraging open dialogue across all levels of the organisation.
- **Collaboration remains key to success.** We continue to work in partnership with other agencies, stakeholders, and community organisations. These relationships allow us to share expertise, strengthen practice, and achieve greater collective impact.

This process of internal reflection and development has brought about significant positive change, and, as with any period of transformation, new challenges and learning opportunities have emerged. Our ongoing focus is to maintain momentum, continue striving for excellence, and inspire those around us to do the same, always in the best interests of our service users and the wider community we serve.

### **8. Structure, governance and management**

The Board of Ardcomm, at the end of March 2025, consisted of 7 members made up of individuals with diverse backgrounds in industry and public life who have specialist knowledge, experience, and skills in areas such as commerce, finance, academia and health & social care.

**Ardmonagh Family and Community Group Limited**

**Role of the Board**

Overall, the role of the Board is to govern and not to manage the organisation. Operational management is the responsibility of the Chief Executive Officer (CEO) and Senior Management Team (SMT). It is recognised that the Board may step into operational matters to protect the interests of the organisation, when the Board believe the SMT are not performing their duties up to the standard required which may result in placing the organisation at risk.

**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.

**Governance of the Charity**

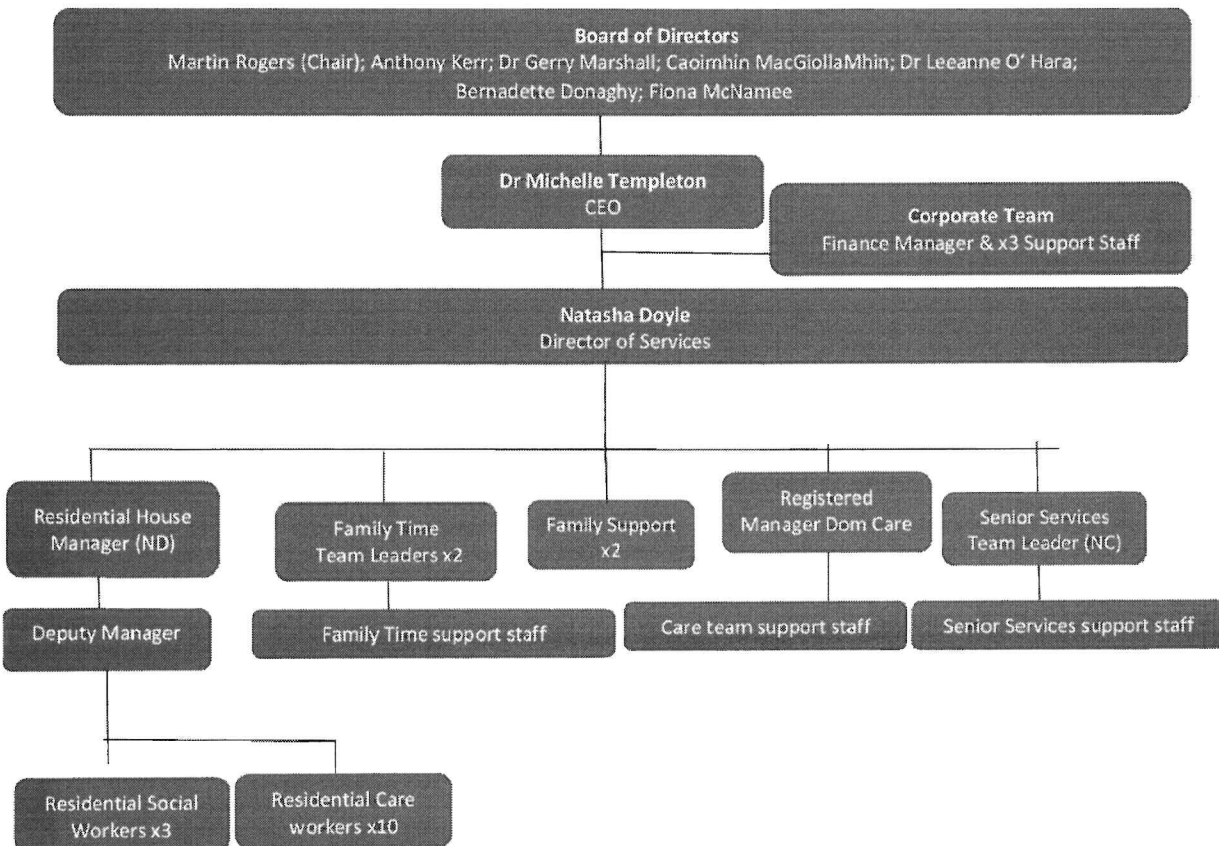
During the period under review the directors met monthly. Trustees/directors are appointed by nominations made in writing by any existing Chair. At the Annual General Meeting nominated directors are appointed by election.

**Induction and Training of new Trustees**

New Trustees are interviewed, screened and provided with full information to brief them on their legal obligations under the charity and company law. Two new Trustees were appointed during the year, using the flexibility provided by the Articles of Association.

**Organisational Structure**

Below are details of the organisational structure as of end of March 2025



## **Ardmonagh Family And Community Group Limited**

### **Risk management**

The principles of good governance are embedded within all aspects of Ardmonagh Family and Community Group's operations with management and staff being keenly aware of the Board's responsibility of ensuring that the organisation protects itself from financial exposure and reputational damage. A close working relationship is maintained between the Board and management to ensure that operationally staff are aware of the standards required of them by the Board and the Board are always in a position to provide guidance and support to management in the discharge of their duties. This two way relationship is the key feature of Ardmonagh Family and Community Group governance arrangements and is a key strength in the company.

A conscientious approach to ensuring that contractual project requirements are achieved has been maintained at all times both in the accounting period being reported on and since Ardmonagh Family and Community Group's establishment. Very tight financial controls on expenditure and all financial commitments are maintained at all times and project staff have been trained and have become experienced in budgetary controls. In both these areas ie Project delivery and financial controls management all staff have established close working relationships with funding organisations to ensure all mandatory standards are consistently achieved. Board representatives also actively engage with funding bodies.

The Board, management and staff are fully aware that the nature of the work in which Ardmonagh Family and Community Group is involved can bring with it a high level of scrutiny to ensure that all activities are fully compliant with funding requirements and, therefore, beyond reproach. The Board of Ardmonagh Family and Community Group is, therefore, greatly reassured of the company's compliance with the highest of standards of governance on the basis that all monitoring and evaluation of project delivery demonstrates achievement of all funders' objectives and that funders' audits and vouching of financial expenditure and the statutory audit confirm compliance with both probity and regularity in the use of monies received.

### **TAX STATUS**

The company is recognised by HMRC as a registered charity. The company is entitled to charity tax exemption.

### **TRUSTEES' RESPONSIBILITY STATEMENT**

The trustees (who are also the directors of Ardmonagh Family And Community Group Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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**Report of the Trustees  
for the Year Ended 31 March 2025**

**TRUSTEES' RESPONSIBILITY STATEMENT - continued**

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Lynn Drake & Co Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 30 October 2025 and signed on the board's behalf by:



M Rodgers - Trustee

**Report of the Independent Auditors to the Trustees and Members of  
Ardmonagh Family And Community Group  
Limited**

**Opinion**

We have audited the financial statements of Ardmonagh Family And Community Group Limited (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Report of the Independent Auditors to the Trustees and Members of  
Ardmonagh Family And Community Group  
Limited**

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Trustees and Members of  
Ardmonagh Family And Community Group  
Limited**

**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. In particular, we looked at where management made subjective judgements, for example in respect of accounting estimates that involved making assumptions and considering future events that are inherently uncertain. We also considered potential financial or other pressures, opportunity and motivations for fraud. As part of this discussion, we identified the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations and how management monitor these processes. Appropriate procedures included the review and testing of manual journals and key estimates and judgements made by management for risk of fraud.

Based on our understanding of the company and industry, we identified the principal risks of non-compliance with laws and regulations as those that have a direct impact on the determination of material amounts and disclosures in the financial statements.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements and identified the greatest potential for fraud. We communicated the identified laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit. Audit procedures performed included, but were not limited to:

Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;

Reviewing the financial statement disclosures and testing to supporting documentation;

Review of board meeting minutes of those charged with governance;

In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments;

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:-

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charities internal control.

**Report of the Independent Auditors to the Trustees and Members of  
Ardmonagh Family And Community Group  
Limited**

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Perform analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud or error.

Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charities ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

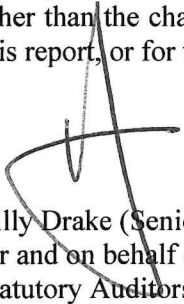
Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Billy Drake (Senior Statutory Auditor)  
for and on behalf of Lynn Drake & Co Ltd  
Statutory Auditors  
1st Floor  
34 B-D Main Street  
Moirá  
Co. Armagh  
BT67 0LE

30 October 2025

**Ardmonagh Family And Community Group  
Limited**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	1,240	-	1,240	2,511
<b>Charitable activities</b>					
Grants Receivable	4	-	938,469	938,469	865,671
Other trading activities	3	606,511	423,000	1,029,511	935,207
Other income		<u>26,891</u>	<u>-</u>	<u>26,891</u>	<u>-</u>
<b>Total</b>		<u>634,642</u>	<u>1,361,469</u>	<u>1,996,111</u>	<u>1,803,389</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Direct Charitable expense	5	650,161	1,360,759	2,010,920	2,225,053
Governance		<u>6,960</u>	<u>-</u>	<u>6,960</u>	<u>5,820</u>
<b>Total</b>		<u>657,121</u>	<u>1,360,759</u>	<u>2,017,880</u>	<u>2,230,873</u>
<b>NET INCOME/(EXPENDITURE)</b>		(22,479)	710	(21,769)	(427,484)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>211,092</u>	<u>279,695</u>	<u>490,787</u>	<u>918,271</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>188,613</u></u>	<u><u>280,405</u></u>	<u><u>469,018</u></u>	<u><u>490,787</u></u>

The notes form part of these financial statements

**Ardmonagh Family And Community Group  
Limited**

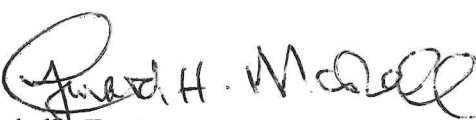
**Statement of Financial Position  
31 March 2025**

	Notes	31.3.25 £	31.3.24 £
<b>FIXED ASSETS</b>			
Tangible assets	11	349,955	349,955
<b>CURRENT ASSETS</b>			
Debtors	12	107,882	127,105
Cash at bank		<u>88,104</u>	<u>131,912</u>
		195,986	259,017
<b>CREDITORS</b>			
Amounts falling due within one year	13	(76,923)	(118,185)
		<u>119,063</u>	<u>140,832</u>
<b>NET CURRENT ASSETS</b>			
		<u>119,063</u>	<u>140,832</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		469,018	490,787
		<u>469,018</u>	<u>490,787</u>
<b>NET ASSETS</b>			
		<u>469,018</u>	<u>490,787</u>
<b>FUNDS</b>	16		
Unrestricted funds		188,613	211,092
Restricted funds		<u>280,405</u>	<u>279,695</u>
<b>TOTAL FUNDS</b>		<u>469,018</u>	<u>490,787</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 October 2025 and were signed on its behalf by:



M Rodgers - Trustee



G Marshall - Trustee

The notes form part of these financial statements

**Ardmonagh Family And Community Group  
Limited**

**Statement of Cash Flows  
for the Year Ended 31 March 2025**

	Notes	31.3.25 £	31.3.24 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(43,808)</u>	<u>(270,073)</u>
Net cash used in operating activities		<u>(43,808)</u>	<u>(270,073)</u>
		—————	—————
<b>Change in cash and cash equivalents in the reporting period</b>		(43,808)	(270,073)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>131,912</u>	<u>401,985</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>88,104</u>	<u>131,912</u>

The notes form part of these financial statements

**Ardmonagh Family And Community Group  
Limited**

**Notes to the Statement of Cash Flows  
for the Year Ended 31 March 2025**

**1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.3.25 £	31.3.24 £
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(21,769)	(427,484)
<b>Adjustments for:</b>		
Depreciation charges	-	19,172
Decrease in debtors	19,223	38,850
(Decrease)/increase in creditors	<u>(41,262)</u>	<u>99,389</u>
<b>Net cash used in operations</b>	<u>(43,808)</u>	<u>(270,073)</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/4/24 £	Cash flow £	At 31/3/25 £
<b>Net cash</b>			
Cash at bank	<u>131,912</u>	<u>(43,808)</u>	<u>88,104</u>
	<u>131,912</u>	<u>(43,808)</u>	<u>88,104</u>
<b>Total</b>	<u>131,912</u>	<u>(43,808)</u>	<u>88,104</u>

**Ardmonagh Family And Community Group  
Limited**

**Notes to the Financial Statements  
for the Year Ended 31 March 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

Summary of significant accounting policies

(a) General information and basis of preparation

Ardmonagh Family and Community Group is constituted as a company limited by guarantee incorporated in Northern Ireland (NI032252). In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2013, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

**Ardmonagh Family And Community Group  
Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**1. ACCOUNTING POLICIES - continued**

**Basis of preparing the financial statements**

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled. Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities (SoFA) when receivable. Income received from collections is recognised when received.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives government grants which are detailed within the notes to these financial statements. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

**(D) Expenditure recognition**

All expenditure is accounted for on an accruals basis, inclusive of VAT which cannot be recovered and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Costs of raising funds includes the costs associated with attracting voluntary incomes;  
Expenditure on charitable activities includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them; and  
Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

**Ardmonagh Family And Community Group  
Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**1. ACCOUNTING POLICIES - continued**

**Basis of preparing the financial statements**

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on an insert detail basis and other overheads have been allocated on a basis consistent with the use of resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold Property	-	2% Straight Line
Motor Vehicles	-	25% Straight Line
Computer Equipment	-	25% Straight Line

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(h) Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at settlement value.

(i) Impairment

**Ardmonagh Family And Community Group  
Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**1. ACCOUNTING POLICIES - continued**

**Basis of preparing the financial statements**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(j) Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

(k) Leases

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors.

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

(l) Tax

No provision is required for taxation as the company is defined as a charity for taxation purposes. The charity is a registered charity and so such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

(m) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(n) Accounting estimates and areas of judgement

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The items in the financial statements where these judgements and estimates have been made include:

- (i) estimating the useful economic life of tangible fixed assets
- (ii) property valuation
- (iii) allocation of expenditure and support costs

**Ardmonagh Family And Community Group  
Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**1. ACCOUNTING POLICIES - continued**

**Related party exemption**

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

**Taxation**

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

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	31.3.25	31.3.24
	£	£
Donations/Fundraising	<u>1,240</u>	<u>2,511</u>

**3. OTHER TRADING ACTIVITIES**

	31.3.25	31.3.24
	£	£
Ardcomm House	423,000	-
Extern/ Workforce	1,558	-
BH&SCT - Family Support	11,191	61,466
BH&SCT - Contact	6,387	11,559
BH&SCT - Domiciliary Care	584,462	860,390
Private - Domiciliary Care	763	1,590
Taylor Solutions & Staff Refund	2,150	-
Private Contact	-	202
	<u>1,029,511</u>	<u>935,207</u>

**Ardmonagh Family And Community Group Limited**

**Notes to the Financial Statements - continued for the Year Ended 31 March 2025**

**4. INCOME FROM CHARITABLE ACTIVITIES**

		31.3.25	31.3.24
	Activity	£	£
Grants	Grants Receivable	<u>938,469</u>	<u>865,671</u>

Grants received, included in the above, are as follows:

		31.3.25	31.3.24
		£	£
Belfast Health & Social Care Trust - Family Support SLA		18,860	15,955
Belfast City Council - Revenue		13,629	13,000
Good Morning Belfast		156,771	149,817
BH&SCT Contact SLA		716,519	659,169
DFC Small Grant		2,000	1,500
NIHE		10,000	10,000
National Lottery Community Fund		19,990	-
Community Diversity Fund		-	10,000
Extern		-	800
Asda		700	600
Civic Dollars		-	880
Federation of Family Practices		-	200
SEHSCT		-	3,750
		<u>938,469</u>	<u>865,671</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct	Support	
	Costs	costs (see	
	£	note 6)	Totals
	£	£	£
Direct Charitable expense	204,160	1,806,760	2,010,920
Governance	-	6,960	6,960
	<u>204,160</u>	<u>1,813,720</u>	<u>2,017,880</u>

**Ardmonagh Family And Community Group Limited**

**Notes to the Financial Statements - continued for the Year Ended 31 March 2025**

**6. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Direct Charitable expense	1,804,761	1,999	-	1,806,760
Governance	-	-	6,960	6,960
	<u>1,804,761</u>	<u>1,999</u>	<u>6,960</u>	<u>1,813,720</u>

**7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25 £	31.3.24 £
Depreciation - owned assets	-	19,172
Hire of plant and machinery	<u>4,118</u>	<u>4,086</u>

**8. AUDITORS' REMUNERATION**

	31.3.25 £	31.3.24 £
Fees payable to the charity's auditors and their associates for the audit of the charity's financial statements	2,000	2,000
Auditors' remuneration for non audit work	<u>4,960</u>	<u>3,820</u>

**9. 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.

**Ardmonagh Family And Community Group Limited**

**Notes to the Financial Statements - continued for the Year Ended 31 March 2025**

**10. STAFF COSTS**

	31.3.25	31.3.24
	£	£
Wages and salaries	1,527,161	1,692,530
Social security costs	112,462	83,285
Other pension costs	<u>34,334</u>	<u>33,522</u>
	<u><u>1,673,957</u></u>	<u><u>1,809,337</u></u>

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Management & Administration	<u>84</u>	<u>89</u>

There were two employees with emoluments between £60,001 and £80,000 per annum (2024: Two employees)

The key management personnel of the charity comprise of the Chief Executive and Senior management team. The salaries paid to key management personnel being the Chief Executive Officer, Deputy Chief Executive Officer, Finance Manager, and Programme Co-ordinator's during the year totalled £213,509 (2024: £319,212)

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2024 and 31 March 2025	<u>958,601</u>	<u>20,441</u>	<u>11,830</u>	<u>990,872</u>
<b>DEPRECIATION</b>				
At 1 April 2024 and 31 March 2025	<u>608,646</u>	<u>20,441</u>	<u>11,830</u>	<u>640,917</u>
<b>NET BOOK VALUE</b>				
At 31 March 2025	<u>349,955</u>	<u>-</u>	<u>-</u>	<u>349,955</u>
At 31 March 2024	<u>349,955</u>	<u>-</u>	<u>-</u>	<u>349,955</u>

**Ardmonagh Family And Community Group Limited**

**Notes to the Financial Statements - continued for the Year Ended 31 March 2025**

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25	31.3.24
	£	£
Trade debtors	94,558	112,308
BCC Revenue/ Small	-	6,500
BRO/DFC	2,000	-
BH&SCT Family Support SLA	290	-
BH&SCT Domiciliary Care	-	8,297
BH&SCT Contact SLA	<u>11,034</u>	<u>-</u>
	<u>107,882</u>	<u>127,105</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25	31.3.24
	£	£
Trade creditors	11,862	28,723
Social security and other taxes	21,066	28,677
Accruals and deferred income	<u>43,995</u>	<u>60,785</u>
	<u>76,923</u>	<u>118,185</u>

**14. SECURED DEBTS**

First Trust Bank has a charge over the land and premises at 61-63 Ardmonagh Gardens, Belfast, BT11 8DX. The charge is dated 23 September 2016.

**15. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted fund	Restricted funds	31.3.25 Total funds	31.3.24 Total funds
	£	£	£	£
Fixed assets	81,567	268,388	349,955	349,955
Current assets	183,031	12,955	195,986	259,017
Current liabilities	<u>(75,985)</u>	<u>(938)</u>	<u>(76,923)</u>	<u>(118,185)</u>
	<u>188,613</u>	<u>280,405</u>	<u>469,018</u>	<u>490,787</u>

**Ardmonagh Family And Community Group Limited**

**Notes to the Financial Statements - continued for the Year Ended 31 March 2025**

**16. MOVEMENT IN FUNDS**

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
<b>Unrestricted funds</b>			
General fund	211,092	(22,479)	188,613
<b>Restricted funds</b>			
Capital	212,493	-	212,493
BRO/DFC Capital	55,895	-	55,895
National Lottery Community Fund	-	11,317	11,317
Community Diversity Fund	10,000	(10,000)	-
SEHSCT	1,307	(1,307)	-
Asda	-	700	700
	<u>279,695</u>	<u>710</u>	<u>280,405</u>
<b>TOTAL FUNDS</b>	<u>490,787</u>	<u>(21,769)</u>	<u>469,018</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	634,642	(657,121)	(22,479)
<b>Restricted funds</b>			
Good Morning Belfast	156,771	(156,771)	-
BH&SCT Contact SLA	716,519	(716,519)	-
Belfast Health & Social Care Trust - Family Support SLA	18,860	(18,860)	-
Belfast City Council - Revenue	13,629	(13,629)	-
DFC Small Grant	2,000	(2,000)	-
NIHE	10,000	(10,000)	-
National Lottery Community Fund	19,990	(8,673)	11,317
Community Diversity Fund	-	(10,000)	(10,000)
SEHSCT	-	(1,307)	(1,307)
Asda	700	-	700
Ardcomm House	423,000	(423,000)	-
	<u>1,361,469</u>	<u>(1,360,759)</u>	<u>710</u>
<b>TOTAL FUNDS</b>	<u>1,996,111</u>	<u>(2,017,880)</u>	<u>(21,769)</u>

**Ardmonagh Family And Community Group Limited**

**Notes to the Financial Statements - continued for the Year Ended 31 March 2025**

**16. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
General fund	620,790	(409,698)	211,092
<b>Restricted funds</b>			
Capital	224,992	(12,499)	212,493
Good Morning Belfast	3,943	(3,943)	-
Belfast Health & Social Care Trust - Family Support SLA	1,397	(1,397)	-
BRO/DFC Capital	57,149	(1,254)	55,895
National Lottery Community Fund	10,000	(10,000)	-
Community Diversity Fund	-	10,000	10,000
SEHSCT	-	1,307	1,307
	<u>297,481</u>	<u>(17,786)</u>	<u>279,695</u>
<b>TOTAL FUNDS</b>	<u>918,271</u>	<u>(427,484)</u>	<u>490,787</u>

**Ardmonagh Family And Community Group Limited**

**Notes to the Financial Statements - continued for the Year Ended 31 March 2025**

**16. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	940,198	(1,349,896)	(409,698)
<b>Restricted funds</b>			
Capital	-	(12,499)	(12,499)
Good Morning Belfast	149,817	(153,760)	(3,943)
BH&SCT Contact SLA	659,169	(659,169)	-
Belfast Health & Social Care Trust - Family Support SLA	15,955	(17,352)	(1,397)
Belfast City Council - Revenue	13,000	(13,000)	-
BRO/DFC Capital	-	(1,254)	(1,254)
DFC Small Grant	1,500	(1,500)	-
NIHE	10,000	(10,000)	-
National Lottery Community Fund	-	(10,000)	(10,000)
Community Diversity Fund	10,000	-	10,000
SEHSCT	3,750	(2,443)	1,307
	<u>863,191</u>	<u>(880,977)</u>	<u>(17,786)</u>
<b>TOTAL FUNDS</b>	<u>1,803,389</u>	<u>(2,230,873)</u>	<u>(427,484)</u>

**17. CONTINGENT LIABILITIES**

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity.

**18. RELATED PARTY DISCLOSURES**

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

**Ardmonagh Family And Community Group  
Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**19. LIMITED BY GUARANTEE**

The company is limited by guarantee and has no share capital.

**20. WINDING UP**

Every member of the Company undertakes to contribute to the assets of the Company, in the event of the same being wound up while it is a member, or within one year after it ceases to be a member, for payment of the debts and liabilities of the Company contracted before it ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributor's among themselves, such amount as may be required not exceeding one pound.

**Ardmonagh Family And Community Group Limited**

**Detailed Statement of Financial Activities for the Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations/Fundraising	1,240	2,511
<b>Other trading activities</b>		
Ardcomm House	423,000	-
Extern/ Workforce	1,558	-
BH&SCT - Family Support	11,191	61,466
BH&SCT - Contact	6,387	11,559
BH&SCT - Domiciliary Care	584,462	860,390
Private - Domiciliary Care	763	1,590
Taylored Solutions & Staff Refund	2,150	-
Private Contact	-	202
	<u>1,029,511</u>	<u>935,207</u>
<b>Charitable activities</b>		
Grants	938,469	865,671
<b>Other income</b>		
DfC Jobstart	<u>26,891</u>	<u>-</u>
<b>Total incoming resources</b>	<b>1,996,111</b>	<b>1,803,389</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Equipment Hire	4,118	4,086
Travel and Subsistence	58,048	90,702
Training	13,039	26,341
On site Catering Costs	5,989	147
Return to DfC	-	3,943
Materials Purchased	1,879	2,443
Equipment - Small Value	6,174	5,776
Contact - Project Costs	7,342	11,925
Activities Costs	23,519	33,377
Consultancy Fees	15,400	15,061
Software Subscriptions	13,796	14,784
Repairs & Renewals	19,338	20,475
Uniforms	413	3,935
Carried forward	169,055	232,995

This page does not form part of the statutory financial statements

**Ardmonagh Family And Community Group  
Limited**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
<b>Charitable activities</b>		
Brought forward	169,055	232,995
Premises Expenses	3,996	3,105
Membership & Subscriptions	960	3,600
Staff Redundancy	-	11,761
Children's Expenses - Ardcomm	2,111	-
Rent	26,000	26,000
Gifts and Donations	1,100	2,460
Return to GMB	938	-
Property Depreciation	-	19,172
	<u>204,160</u>	<u>299,093</u>
<b>Support costs</b>		
<b>Management</b>		
Wages	1,527,161	1,692,530
Social security	112,462	83,285
Pensions	34,334	33,522
Rates and water	1,083	1,408
Insurance	34,701	11,404
Light and heat	24,324	27,848
Telephone	23,210	24,188
Postage and stationery	1,888	1,126
Advertising	1,287	4,903
Legal & Professional Fees	44,311	43,477
	<u>1,804,761</u>	<u>1,923,691</u>
<b>Finance</b>		
Bank charges	1,999	2,269
<b>Governance costs</b>		
Auditors' remuneration	2,000	2,000
Auditors' remuneration for non audit work	4,960	3,820
	<u>6,960</u>	<u>5,820</u>
Total resources expended	<u>2,017,880</u>	<u>2,230,873</u>
<b>Net expenditure</b>	<u>(21,769)</u>	<u>(427,484)</u>

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