

Charity Registration No. NIC109060
Company registration number NI071016 (Northern Ireland)

ARDOYNE AFTERSCHOOLS CLUB
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024

ARDOYNE AFTERSCHOOLS CLUB

COMPANY INFORMATION

Directors	Mrs E T Murray Mr J C Toal
Company number	NI071016
Registered office	c/o Deanby Youth Club Oldpark Terrace Belfast Northern Ireland BT14 6NP
Accountants	PGM Chartered Accountants 405 Lisburn Road Belfast BT9 7EW

ARDOYNE AFTERSCHOOLS CLUB

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ARDOYNE AFTERSCHOOLS CLUB

DIRECTORS' REPORT

FOR THE YEAR ENDED 5 APRIL 2024

The directors present their annual report and financial statements for the year ended 5 April 2024.

Principal activities

The principal activity of the company continued to be that of provision of facilities for the daily care, recreation and education of children out of school hours and during school holidays. To provide training for the persons who are charged with supervising the children.

The Company is limited by guarantee not having a share capital.

The company was registered as a charity with the Charity Commission of Northern Ireland on 17th August 2022 under reference number 109060.

Financial Results

The deficit for the year amounted to £16,043 (2023: Surplus £7,353)

Directors

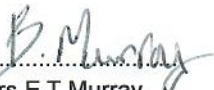
The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Mrs E T Murray
Mr J C Toal

Small companies exemption

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board


.....
Mrs E T Murray
Director


.....
Mr J C Toal
Director

Date: 28/01/25.....

ARDOYNE AFTERSCHOOLS CLUB

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF ARDOYNE AFTERSCHOOLS CLUB FOR THE YEAR ENDED 5 APRIL 2024

I report on the financial statements of Ardoyne Afterschools Club for the year ended 5 April 2024 set out on pages 3 to 8.

Respective responsibilities of Trustees and Examiner

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008. Having satisfied myself that the charity is not subject to audit under charity law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- 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
- state whether particular matters have come to my attention.

Basis of independent examiners' report

I have examined your charity accounts as required under section 65 of the Charities Act and my 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. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included 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 386 of the Companies Act 2006
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 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my 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.

Paul McAreavey FCA
PGM Chartered Accountants
405 Lisburn Road
Belfast
BT9 7EW
Date:

ARDOYNE AFTERSCHOOLS CLUB

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 5 APRIL 2024

	2024 £	2023 £
Income	87,335	96,207
Direct costs	(81,178)	(65,634)
Gross surplus	6,157	30,573
Administrative expenses	(22,700)	(23,220)
(Deficit)/surplus before taxation	(16,543)	7,353
Tax on (deficit)/surplus	-	-
(Deficit)/surplus for the financial year	(16,543)	7,353

ARDOYNE AFTERSCHOOLS CLUB

BALANCE SHEET

AS AT 5 APRIL 2024

	Notes	£	2024 £	2023 £
Fixed assets				
Tangible assets	4		1,301	1,531
Current assets				
Debtors	5	1,283	1,253	
Cash at bank and in hand		87,878	102,301	
		89,161	103,554	
Creditors: amounts falling due within one year	6	(5,733)	(3,813)	
Net current assets			83,428	99,741
Net assets			84,729	101,272
Reserves				
Unrestricted Funds			84,729	101,272
Restricted Funds			-	-
Members' funds			84,729	101,272

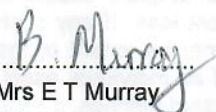
For the financial year ended 5 April 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

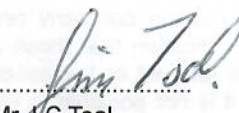
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the board of directors and authorised for issue on 28/01/25 and are signed on its behalf by:


 Mrs E T Murray
 Director


 Mr J C Toal
 Director

Company Registration No. NI071016

ARDOYNE AFTERSCHOOLS CLUB

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2024

1 Accounting policies

Company information

Ardoyne Afterschools Club is a charitable company limited by guarantee incorporated in Northern Ireland. The registered office is c/o Deanby Youth Club, Oldpark Terrace, Belfast, Northern Ireland, BT14 6NP.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Income and expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Income comprises grants from statutory bodies and fees paid by parents.

Expenses include VAT where applicable as the company is not registered for VAT.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	15% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to surplus or deficit.

1.4 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

ARDOYNE AFTERSCHOOLS CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

1 Accounting policies

(Continued)

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.5 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.6 Taxation

The company is exempt from corporation tax, it being a company not carrying on a business for the purposes of making a profit.

1.7 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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

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

1.8 Retirement benefits

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

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Employees

The average monthly number of persons (excluding directors) employed by the company during the year was:

	2024 Number	2023 Number
Total	5	4

ARDOYNE AFTERSCHOOLS CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2024

4 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 6 April 2023 and 5 April 2024	2,119
Depreciation and impairment	
At 6 April 2023	588
Depreciation charged in the year	230
At 5 April 2024	818
Carrying amount	
At 5 April 2024	1,301
At 5 April 2023	1,531

5 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	1,283	1,253

6 Creditors: amounts falling due within one year

	2024 £	2023 £
Taxation and social security	2,533	1,113
Other creditors	3,200	2,700
	5,733	3,813

7 Members' liability

The charitable company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

ARDOYNE AFTERSCHOOLS CLUB

DETAILED TRADING AND INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2024

	£	2024 £	£	2023 £
Income				
Parental contributions		71,815		69,119
Grant income		15,520		27,088
		<u>87,335</u>		<u>96,207</u>
Direct costs				
Events, resources & food	8,745		9,391	
Wages and salaries	71,772		55,662	
Staff pension costs defined contribution	661		581	
	<u></u>		<u></u>	
Total direct costs		(81,178)		(65,634)
Gross surplus		<u>6,157</u>		<u>30,573</u>
Administrative expenses				
Other staff costs	-		50	
Rent	7,200		6,000	
Travelling expenses	6,201		9,371	
Professional subscriptions	-		290	
Legal and professional fees	2,969		2,200	
Accountancy	2,420		1,620	
Bank charges	106		50	
Insurances	881		864	
Printing, postage and stationery	1,127		1,076	
Telecommunications	1,566		1,228	
Sundry expenses	-		201	
Depreciation	230		270	
	<u></u>		<u></u>	
		(22,700)		(23,220)
Operating (deficit)/surplus		<u>(16,543)</u>		<u>7,353</u>