

COMPANY REGISTRATION NUMBER NI065229

**ABBY HARDING MEMORIAL FOUNDATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

UNAUDITED FINANCIAL STATEMENTS

31 DECEMBER 2016

GMcG PORTADOWN

Chartered Accountants
17 Mandeville Street
Portadown
Craigavon
Co Armagh
BT62 3PB

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**ABBY HARDING MEMORIAL FOUNDATION LIMITED
(A COMPANY LIMITED BY GUARANTEE – NI065229)**

FINANCIAL STATEMENTS

Year ended 31 December 2016

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**ABBY HARDING MEMORIAL FOUNDATION LIMITED
(A COMPANY LIMITED BY GUARANTEE – NI065229)**

OFFICERS AND PROFESSIONAL ADVISERS

The Directors	Karen Harding Russell Vogan
Company Secretary	Karen Harding
Registered Office	32 Portadown Road Tandragee Co Armagh BT62 2BE
Accountants	GMcG PORTADOWN Chartered Accountants 17 Mandeville Street Portadown Craigavon Co Armagh BT62 3PB
Bankers	Ulster Bank 20 High Street Portadown Craigavon Co Armagh BT62 1HU
Solicitors	TD Gibson & Co Morrison House 107 Church Street Portadown Craigavon Co Armagh BT62 3DD
Registered Number	NI065229

ABBY HARDING MEMORIAL FOUNDATION LIMITED (A COMPANY LIMITED BY GUARANTEE – NI065229)

THE DIRECTORS' REPORT

Year ended 31 December 2016

Financial statements

The directors present their annual report and the financial statements for the year ended 31 December 2016.

Principal activities and review

The company's principal activity is to promote the benefit of children with an acquired brain injury.

Company objectives

The objects of the company shall be to:

- promote the benefit of persons with an acquired brain injury from birth to eighteen years of age in Northern Ireland;
- work in conjunction with established agencies in the field of acquired brain injury;
- fundraise and utilise these funds to meet the aims and objectives of the foundation; and
- accept donations from the members of the general public and utilise these donations to achieve the aims and objectives of the foundation.

Achievements and performance

During the year, the charity undertook fundraising activities and invested in a marquee in order to further promote future fundraising.

Corporate governance

Abby Harding Memorial Foundation Limited is a company limited by guarantee and as such it does not have share capital. The liability of the members is limited to £1 in the event of the company being wound up. The company was incorporated on 14 June 2007 and its governing instruments are the Memorandum and Articles of Association.

Financial review

The level of activity and the year end financial position were satisfactory.

During the year, total expenditure exceeded total income by £107 (2015 – £70). It is recommended that this amount be transferred from funds.

Reserves at year end were £5,556 (2015 - £5,663) which consisted entirely of unrestricted funds.

Directors

The directors who held office during the year were as follows:

Karen Harding
Russell Vogan

The directors work on a voluntary basis and are responsible for the day to day running of the charity.

**ABBY HARDING MEMORIAL FOUNDATION LIMITED
(A COMPANY LIMITED BY GUARANTEE – NI065229)**

THE DIRECTORS' REPORT (CONTINUED)

Year ended 31 December 2016

Statement of directors' responsibilities

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law, the directors 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 directors 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 company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

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

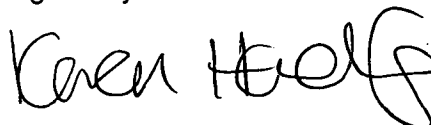
The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small companies exemption

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Registered office:
32 Portadown Road
Tandragee
Co Armagh
BT62 2BE

Signed by order of the directors



KAREN HARDING
Company Secretary

Approved by the directors on 27 September 2017

**ABBY HARDING MEMORIAL FOUNDATION LIMITED
(A COMPANY LIMITED BY GUARANTEE – NI065229)**

**INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF
ABBY HARDING MEMORIAL FOUNDATION LIMITED**

Year ended 31 December 2016

We report on the financial statements of the company for the year ended 31 December 2016 which are set out on pages 6 to 10.

This report is made solely to the company's directors, as a body, in accordance with section 65(3)(a) of the Charities Act Northern Ireland 2008 and regulations made under section 66 of that Act. Our work has been undertaken so that we might state to the company's directors those matters we are required to state to them in an Independent Examiner's 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 company and the company's directors as a body, for our work or for this report.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND EXAMINER

As the company's directors (and also the trustees of the company for the purpose of charity law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

- examine the financial statements 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 Act; and
- state whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

We have examined your company financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

Our examination included a review of the accounting records kept by the company and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as company directors concerning any such matters.

We have completed our examination and no matter has come to our attention which gives us cause to believe:


- (1) that accounting records were kept in accordance with section 386 of the Companies Act 2006;
- (2) that the financial statements do not accord with those accounting records;

**ABBY HARDING MEMORIAL FOUNDATION LIMITED
(A COMPANY LIMITED BY GUARANTEE – NI065229)**

**INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF
ABBY HARDING MEMORIAL FOUNDATION LIMITED *(continued)***

Year ended 31 December 2016

- (3) that the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 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 (FRS 102); or
- (4) that there is further information needed for a proper understanding of the financial statements to be reached.

Signed: 
GILLIAN JOHNSTON ACA

GMcG PORTADOWN
Chartered Accountants

17 Mandeville Street
Portadown
Craigavon
Co Armagh
BT62 3PB

Date:

ABBY HARDING MEMORIAL FOUNDATION LIMITED
(A COMPANY LIMITED BY GUARANTEE – NI065229)

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)

Year ended 31 December 2016

	Notes	2016 Unrestricted funds	2016 Restricted funds	2016 Total funds	2015 Total funds
		£	£	£	£
INCOME AND EXPENDITURE					
Incoming resources					
Donations, gifts and sponsorship		-	-	-	570
Income from other trading activities	3	<u>730</u>	<u>-</u>	<u>730</u>	<u>2,544</u>
Total incoming resources		<u>730</u>	<u>-</u>	<u>730</u>	<u>3,114</u>
Resources expended					
Charitable activities	4	-	-	-	3,000
Raising funds	5	<u>837</u>	<u>-</u>	<u>837</u>	<u>184</u>
Total resources expended		<u>(837)</u>	<u>-</u>	<u>(837)</u>	<u>(3,184)</u>
Net outgoing resources before transfers		(107)	-	(107)	(70)
Transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net outgoing resources for the year		<u>(107)</u>	<u>-</u>	<u>(107)</u>	<u>(70)</u>
Net movements in funds		(107)	-	(107)	(70)
Balances brought forward at 1 January 2016		<u>5,663</u>	<u>-</u>	<u>5,663</u>	<u>5,733</u>
Balances carried forward at 31 December 2016	7	<u>5,556</u>	<u>-</u>	<u>5,556</u>	<u>5,663</u>

All incoming and outgoing resources in the prior year were in respect of unrestricted funds.

All activities relate to continuing operations.

The notes on pages 8 to 10 form part of these financial statements.

ABBY HARDING MEMORIAL FOUNDATION LIMITED
(A COMPANY LIMITED BY GUARANTEE – NI065229)

BALANCE SHEET

31 December 2016

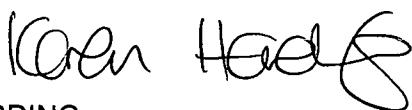
		2016	2015
	Notes	£	£
Fixed assets			
Tangible fixed assets	1, 2	<u>1,037</u>	<u>290</u>
Current assets			
Stock		600	-
Cash at bank		<u>3,919</u>	<u>5,373</u>
		<u>4,519</u>	<u>5,373</u>
Liabilities: amounts falling due within one year		<u>-</u>	<u>-</u>
Net current assets		<u>5,556</u>	<u>5,663</u>
Total assets less current liabilities		5,556	5,663
Creditors: amounts falling due after more than one year		<u>-</u>	<u>-</u>
Net assets		<u>5,556</u>	<u>5,663</u>
Funds			
Unrestricted	7	5,556	5,663
Restricted	7	<u>-</u>	<u>-</u>
		<u>5,556</u>	<u>5,663</u>

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

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.

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

These financial statements were approved by the directors and authorised for issue on 27 September 2017 and are signed on their behalf by:



KAREN HARDING
Director

The notes on pages 8 to 10 form part of these financial statements.

ABBY HARDING MEMORIAL FOUNDATION LIMITED (A COMPANY LIMITED BY GUARANTEE – NI065229)

NOTES TO THE FINANCIAL STATEMENTS

Year ended 31 December 2016

1 ACCOUNTING POLICIES

Basis of preparation of financial statements

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) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The directors consider that Abby Harding Memorial Foundation Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the directors have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

Having considered the key accounting policies it was determined that the prior year figures were not materially impacted. As such, no restatement of comparative figures was required.

Company status

The company is a company limited by guarantee. The members of the company are the directors named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

Fixed assets

Fixed assets are stated at cost less depreciation calculated at annual rates to write off the cost of the asset over its useful life. The rate in use is as follows:

Computer equipment	–	25% straight line
Plant and equipment	–	25% straight line

Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

ABBY HARDING MEMORIAL FOUNDATION LIMITED
(A COMPANY LIMITED BY GUARANTEE – NI065229)

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

Year ended 31 December 2016

1 ACCOUNTING POLICIES *(continued)*

Funds

Abby Harding Memorial Foundation Limited has two types of funds for which it is responsible and which require separate disclosure. These are as follows:

- restricted income funds: income which is earmarked by the donor for specific purposes. Such purposes are within the overall aims of the foundation; and
- unrestricted funds: funds which are expendable at the discretion of the directors in furtherance of the objects of the foundation.

2 FIXED ASSETS

	<u>Plant and equipment</u>	<u>Computer equipment</u>	<u>Total</u>
	£	£	£
<u>Cost</u>			
At 1 January 2016	-	580	580
Additions	<u>1,190</u>	<u>-</u>	<u>1,190</u>
At 31 December 2016	<u>1,190</u>	<u>580</u>	<u>1,770</u>
<u>Depreciation</u>			
At 1 January 2016	-	290	290
Charge for year	<u>298</u>	<u>145</u>	<u>443</u>
At 31 December 2016	<u>298</u>	<u>435</u>	<u>733</u>
<u>Net book value</u>			
At 31 December 2016	<u>892</u>	<u>145</u>	<u>1,037</u>
At 31 December 2015	<u>-</u>	<u>290</u>	<u>290</u>

3 INCOME FROM OTHER TRADING ACTIVITIES

	2016	2015
	£	£
Fundraising activities	<u>730</u>	<u>2,544</u>

ABBY HARDING MEMORIAL FOUNDATION LIMITED
(A COMPANY LIMITED BY GUARANTEE – NI065229)

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

Year ended 31 December 2016

4 EXPENDITURE ON CHARITABLE ACTIVITIES

	2016	2016	2016	2015
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
The Child Brain Injury Trust	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,000</u>

5 EXPENDITURE ON RAISING FUNDS

	2016	2016	2016	2015
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Stationery	340	-	340	-
Bank fees and interest	41	-	41	26
General expenses	13	-	13	13
Depreciation of computer equipment	145	-	145	145
Depreciation of plant and equipment	<u>298</u>	<u>-</u>	<u>298</u>	<u>-</u>
	<u>837</u>	<u>-</u>	<u>837</u>	<u>184</u>

6 DIRECTORS AND EMPLOYEES

	2016	2015
	£	£
Staff costs:		
Wages and salaries	-	-
Social security costs	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

The foundation has two directors who work on a voluntary basis.

7 FUNDS

	2016	2016	2016	2015
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Balance as at 1 January 2016	5,663	-	5,663	5,733
Deficit for year	<u>(107)</u>	<u>-</u>	<u>(107)</u>	<u>(70)</u>
Balance as at 31 December 2016	<u>5,556</u>	<u>-</u>	<u>5,556</u>	<u>5,663</u>