

# Drumellan Community Association

Northern Ireland · Charity number 100010

## Details

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**Status** Received

**Registered** 2013-12-13

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

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**Address** 4 Drumellan Court  
Brownlow  
Craigavon  
BT65 5ht  
BT65 5HT

**Phone** 02838321415

**Email** [drumellan@hotmail.com](mailto:drumellan@hotmail.com)

## Activities

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**Purposes:** The Association is established to provide facilities in the interest of social welfare for the recreation or other leisure time occupation for children, young people and adults in the Drumellan estate and surrounding areas (hereinafter called the "area of benefit") who are in need of such facilities by reason of their youth, age, disability or social or economic circumstances, with the object of improving their conditions of life by promoting their physical, mental and spiritual wellbeing.

**What the charity does:** The advancement of education, The advancement of citizenship or community development, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

**How the charity works:** Community development, Counselling/support, Cross-border/cross-community, Cultural, Education/training, Playgroup/after schools, Volunteer development, Youth development

**Who the charity helps:** Adult training, Children (5-13 year olds), Community safety/crime prevention, Ethnic minorities, General public, Older people, Parents, Preschool (0-5 year olds), Tenants, Unemployed/low income, Voluntary and community sector, Volunteers

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£188,604	£180,562	£0	9

## Trustees

Name	Role	Appointed
Mr John Crooks		
Mrs Amelia Toomey		
Mrs Bernie Burns		
Mrs Christina Morris		
Mrs Dorothy Rogers		
Mrs Lesley Montgomery		
Mrs Maura Taggart		
Mrs Rose Hatchell		

**Drumellan Community Association**

Northern Ireland - Charity number 100010

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# Accounts

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## Drumellan Community Association STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
<b>Income</b>							
Charitable activities - Grants from governments and other co-funders	3.1	146,964	41,640	188,604	123,147	54,247	177,394
<b>Expenditure</b>							
Charitable activities	4.1	121,087	59,475	180,562	108,837	37,047	145,884
<b>Net income/(expenditure)</b>		<b>25,877</b>	<b>(17,835)</b>	<b>8,042</b>	14,310	17,200	31,510
Transfers between funds		(635)	635	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>25,242</b>	<b>(17,200)</b>	<b>8,042</b>	14,310	17,200	31,510
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	15	121,425	17,200	138,625	107,115	-	107,115
<b>Total funds at the end of the year</b>		<b>146,667</b>	<b>-</b>	<b>146,667</b>	121,425	17,200	138,625

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

**Drumellan Community Association**

Northern Ireland - Charity number 100010

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# Accounts

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**Drumellan Community Association**  
**STATEMENT OF FINANCIAL ACTIVITIES**

for the financial year ended 31 March 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
<b>Income</b>							
Charitable activities - Grants from governments and other co-funders	3.1	123,147	54,247	177,394	117,861	37,485	155,346
<b>Expenditure</b>							
Charitable activities	4.1	108,837	37,047	145,884	120,931	37,485	158,416
<b>Net income/(expenditure)</b>		<b>14,310</b>	<b>17,200</b>	<b>31,510</b>	<b>(3,070)</b>	<b>-</b>	<b>(3,070)</b>
Transfers between funds		-	-	-	-	-	-
Prior financial year adjustment		-	-	-	85,419	(85,419)	-
<b>Net movement in funds for the financial year</b>		<b>14,310</b>	<b>17,200</b>	<b>31,510</b>	<b>82,349</b>	<b>(85,419)</b>	<b>(3,070)</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	15	107,115	-	107,115	24,766	85,419	110,185
<b>Total funds at the end of the year</b>		<b>121,425</b>	<b>17,200</b>	<b>138,625</b>	<b>107,115</b>	<b>-</b>	<b>107,115</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

## Drumellan Community Association

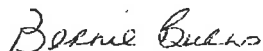
### BALANCE SHEET

as at 31 March 2024

		2024	2023
	Notes	£	£
<b>Fixed Assets</b>			
Tangible assets	9	4,915	6,144
<b>Current Assets</b>			
Debtors	10	8,792	8,821
Cash at bank and in hand	11	127,397	94,629
		136,189	103,450
<b>Creditors: Amounts falling due within one year</b>	12	(2,479)	(2,479)
<b>Net Current Assets</b>		133,710	100,971
<b>Total Assets less Current Liabilities</b>		138,625	107,115
<b>Funds</b>			
Restricted trust funds		17,200	-
Designated funds (Unrestricted)		50,000	50,000
General fund (unrestricted)		71,425	57,115
<b>Total funds</b>	15	138,625	107,115

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 28 August 2024 and signed on its behalf by



Bernie Burns  
Trustee



John Crooks  
Trustee

**Drumellan Community Association**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2024

4.2 SUPPORT COSTS	Charitable Activities £	2024 £	2023 £
Audit Fees	1,884	1,884	2,110
Training Costs	2,324	2,324	2,500
Legal and other professional fees	-	-	851
General Office	14,158	14,158	13,267
Travel for staff and other volunteers	1,309	1,309	1,101
Wages & Salaries	117,116	117,116	127,906
	<u>136,791</u>	<u>136,791</u>	<u>147,735</u>
5. ANALYSIS OF SUPPORT COSTS		2024 £	2023 £
Audit Fees		1,884	2,110
Training Costs		2,324	2,500
Legal and other professional fees		-	851
General Office		14,158	13,267
Travel for staff and other volunteers		1,309	1,101
Wages & Salaries		117,116	127,906
		<u>136,791</u>	<u>147,735</u>
6. NET INCOME		2024 £	2023 £
<b>Net Income is stated after charging/(crediting):</b>			
Depreciation of tangible assets		1,229	1,536
Independent Examiner's remuneration: - independent examination services		1,884	2,110
		<u>1,884</u>	<u>2,110</u>
7. INVESTMENT AND OTHER INCOME		2024 £	2023 £
Bank interest		184	141
		<u>184</u>	<u>141</u>
8. EMPLOYEES AND REMUNERATION			
<b>Number of employees</b>			
The average number of persons employed (including executive trustees) during the financial year was as follows:		2024 Number	2023 Number
Employees		<u>6</u>	<u>6</u>
The staff costs comprise:		2024 £	2023 £
Wages and salaries		114,624	124,587
Pension costs		2,492	3,319
		<u>117,116</u>	<u>127,906</u>

**Drumellan Community Association**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2024

**9. TANGIBLE FIXED ASSETS**

	Fixtures, fittings and equipment £	Total £
<b>Cost</b>		
At 31 March 2024	37,882	37,882
<b>Depreciation</b>		
At 1 April 2023	31,738	31,738
Charge for the financial year	1,229	1,229
At 31 March 2024	32,967	32,967
<b>Net book value</b>		
At 31 March 2024	<b>4,915</b>	<b>4,915</b>
At 31 March 2023	6,144	6,144
<b>10. DEBTORS</b>	<b>2024</b>	2023
	£	£
Trade debtors	360	496
Other debtors	7,257	7,178
Prepayments and accrued income	1,175	1,147
	<b>8,792</b>	8,821
<b>11. CASH AND CASH EQUIVALENTS</b>	<b>2024</b>	2023
	£	£
Cash and bank balances	127,397	94,629
<b>12. CREDITORS</b>	<b>2024</b>	2023
<b>Amounts falling due within one year</b>	£	£
Taxation and social security costs (Note 13)	679	679
Accruals and deferred income	1,800	1,800
	<b>2,479</b>	2,479
<b>13. TAXATION AND SOCIAL SECURITY</b>	<b>2024</b>	2023
	£	£
<b>Creditors:</b>		
PAYE / NI	679	679
<b>14. RESERVES</b>	<b>2024</b>	2023
	£	£
At the beginning of the year	107,115	110,184
Surplus/(Deficit) for the financial year	31,510	(3,069)
At the end of the year	<b>138,625</b>	107,115

## Drumellan Community Association NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

15. FUNDS		Unrestricted Funds	Restricted Funds	Total Funds
15.1 RECONCILIATION OF MOVEMENT IN FUNDS		£	£	£
At 1 April 2022		24,766	85,419	110,185
Movement during the financial year		82,349	(85,419)	(3,070)
At 31 March 2023		107,115	-	107,115
Movement during the financial year		14,310	17,200	31,510
At 31 March 2024		<b>121,425</b>	<b>17,200</b>	<b>138,625</b>

15.2 ANALYSIS OF MOVEMENTS ON FUNDS					
	Balance 1 April 2023	Income	Expenditure	Transfers between funds	Balance 31 March 2024
	£	£	£	£	£
<b>Restricted funds</b>					
Brightstart	-	19,814	19,814	-	-
Pathways	-	12,000	12,000	-	-
Verve	-	1,458	1,458	-	-
SHSCT - Grant Aid	-	3,440	3,440	-	-
ABC Council	-	335	335	-	-
Lottery - Community Fund	-	17,200	-	-	17,200
	-	54,247	37,047	-	17,200
<b>Unrestricted funds</b>					
Contingency Reserve	50,000	-	-	-	50,000
SHSCT - Service Level Agreement	-	28,209	28,209	-	-
Unrestricted General	57,115	94,938	80,628	-	71,425
	107,115	123,147	(108,837)	-	121,425
<b>Total funds</b>	<b>107,115</b>	<b>177,394</b>	<b>145,884</b>	<b>-</b>	<b>138,625</b>

### 16. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

### 17. TRUSTEE REMUNERATION

None of the Trustees received or waived any remuneration for their services as trustee in the current or previous financial year.

### 18. AUDITOR REMUNERATION

The statutory auditors, Daly Park & Company Ltd received a fee of £1,800 for their audit services for the 2024 financial year end (2023 - £1,800).

**Drumellan Community Association**

Northern Ireland - Charity number 100010

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# Annual report

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# Drumellan Community Association TRUSTEES' REPORT

for the financial year ended 31 March 2024

## Financial Review

The results for the financial year are set out on page and additional notes are provided showing income and expenditure in greater detail.

Drumellan Community Association has set a reserves policy which requires reserves to be held at a minimum of £20,000 which will ensure that the core activity of the organisation could continue during a period of unforeseen difficulty. A proportion of these reserves have to be maintained in a readily realisable form.

The calculation of the required level of reserves is an integral part of the planning, budget and forecast cycle of the setting. It takes in to account:

- Risks associated with each stream of income and expenditure being different from that budgeted;
- Planned activity level;
- Commitment to beneficiaries

## Results and Dividends

At the end of the financial year the charity has assets of £141,104 (2023 - £109,594) and liabilities of £2,479 (2023 - £2,479). The net assets of the charity have increased by £31,510.

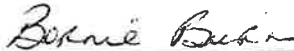
In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

## Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Drumellan Community Association subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 28 August 2024 and signed on its behalf by:



Bernie Burns

Trustee



John Crooks

Trustee

**Drumellan Community Association**

Northern Ireland - Charity number 100010

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# Annual return

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**Drumellan Community Association**  
**INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES**  
**OF DRUMELLAN COMMUNITY ASSOCIATION**

We have examined the financial statements of the charity for the financial year ended 31 March 2024, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

This report is made solely to the charity's members, as a body, in accordance with the Charities Act (Northern Ireland) 2008. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this 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 charity and the charity's members, as a body, for our work, or for this report.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

**Basis of independent examiner's report**

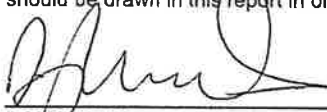
We have examined your charity financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**DALY PARK & COMPANY LTD**  
4 Carnegie Street  
Lurgan  
Co. Armagh  
BT66 6AS  
Northern Ireland

**Date: 28 August 2024**

**Drumellan Community Association**

Northern Ireland - Charity number 100010

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# Accounts

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Charity Number: NIC100010

**Drumellan Community Association**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 March 2023**

**Daly Park & Company Ltd**  
**4 Carnegie Street**  
**Lurgan**  
**Co. Armagh**  
**BT66 6AS**  
**Northern Ireland**

## **Drumellan Community Association CONTENTS**

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**Drumellan Community Association**  
**BALANCE SHEET**

as at 31 March 2023

	Notes	2023 £	2022 £ As restated
<b>Fixed Assets</b>			
Tangible assets	9	6,144	7,680
<b>Current Assets</b>			
Debtors	10	8,820	7,985
Cash at bank and in hand		94,629	96,969
		103,449	104,954
<b>Creditors: Amounts falling due within one year</b>	11	(2,479)	(2,450)
<b>Net Current Assets</b>		100,970	102,504
<b>Total Assets less Current Liabilities</b>		107,114	110,184
<b>Funds</b>			
Restricted trust funds		-	-
Unrestricted designated funds		50,000	-
General fund (unrestricted)		57,114	110,184
<b>Total funds</b>	14	107,114	110,184

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 30<sup>th</sup> Oct 2023 and signed on its behalf by

  
 John Crooks

  
 Bernie Burns

**Drumellan Community Association**  
**STATEMENT OF CASH FLOWS**

for the financial year ended 31 March 2023

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Net movement in funds		(3,069)	(2,281)
Adjustments for:			
Depreciation		1,536	1,922
Interest receivable and similar income		(141)	(212)
		<u>(1,674)</u>	<u>(571)</u>
Movements in working capital:			
Movement in debtors		(836)	(7,985)
Movement in creditors		29	2,450
		<u>(2,481)</u>	<u>(6,106)</u>
<b>Cash flows from investing activities</b>			
Interest received		141	212
		<u>141</u>	<u>212</u>
<b>Net increase in cash and cash equivalents</b>		<b>(2,340)</b>	<b>(5,894)</b>
<b>Cash and cash equivalents at 1 April 2022</b>		<b>96,969</b>	<b>102,863</b>
<b>Cash and cash equivalents at 31 March 2023</b>	<b>15</b>	<b>94,629</b>	<b>96,969</b>

**Drumellan Community Association**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 March 2023

**Taxation and deferred taxation**

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

<b>3.</b>	<b>INCOME</b>				
<b>3.1</b>	<b>CHARITABLE ACTIVITIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Income from charitable activities	<u>117,861</u>	<u>37,485</u>	<u>155,346</u>	<u>130,949</u>
<b>3.2</b>	<b>INVESTMENTS</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Investments	<u>-</u>	<u>-</u>	<u>-</u>	<u>212</u>
<b>3.3</b>	<b>OTHER INCOME</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Other income	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,698</u>
<b>4.</b>	<b>EXPENDITURE</b>				
<b>4.1</b>	<b>CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2023</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Expenditure on charitable activities	<u>8,362</u>	<u>2,319</u>	<u>147,735</u>	<u>158,416</u>
				<u>155,140</u>	

**Drumellan Community Association**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2023

continued

<b>5. ANALYSIS OF SUPPORT COSTS</b>		
	<b>2023</b>	2022
	£	£
Training Costs	2,500	2,057
Wages & Salaries	127,906	127,105
General Office	13,267	5,866
Audit Fees	2,110	2,490
Legal and other professional fees	851	69
Travel for staff and other volunteers	1,101	527
	<u>147,735</u>	<u>138,114</u>
<b>6. NET INCOME</b>	<b>2023</b>	2022
	£	£
<b>Net Income is stated after charging/(crediting):</b>		
Depreciation of tangible assets	1,536	1,922
Auditor's remuneration:		
- audit services	2,110	2,490
Grants receivable received	-	(21,698)
	<u>-</u>	<u>(21,698)</u>
<b>7. INVESTMENT AND OTHER INCOME</b>	<b>2023</b>	2022
	£	£
Revenue grants received	-	21,698
Bank interest	141	212
	<u>141</u>	<u>21,910</u>
<b>8. EMPLOYEES AND REMUNERATION</b>		
<b>Number of employees</b>		
The average number of persons employed (including executive trustees) during the financial year was as follows:	<b>2023</b>	2022
	Number	Number
Employees	<u>6</u>	<u>6</u>
<b>The staff costs comprise:</b>	<b>2023</b>	2022
	£	£
Wages and salaries	124,587	124,865
Pension costs	3,319	2,240
	<u>127,906</u>	<u>127,105</u>

**Drumellan Community Association**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2023

continued

9. TANGIBLE FIXED ASSETS	Fixtures, fittings and equipment £	Total £
<b>Cost</b>		
At 31 March 2023	37,882	37,882
<b>Depreciation</b>		
At 1 April 2022	30,202	30,202
Charge for the financial year	1,536	1,536
At 31 March 2023	31,738	31,738
<b>Net book value</b>		
At 31 March 2023	6,144	6,144
At 31 March 2022	7,680	7,680
<b>10. DEBTORS</b>	<b>2023</b>	<b>2022</b>
	£	£
Trade debtors	496	-
Other debtors	7,178	6,948
Prepayments and accrued income	1,146	1,037
	<u>8,820</u>	<u>7,985</u>
<b>11. CREDITORS</b>	<b>2023</b>	<b>2022</b>
<b>Amounts falling due within one year</b>	<b>£</b>	<b>£</b>
Taxation and social security costs (Note 12)	679	-
Accruals and deferred income	1,800	2,450
	<u>2,479</u>	<u>2,450</u>
<b>12. TAXATION AND SOCIAL SECURITY</b>	<b>2023</b>	<b>2022</b>
	£	£
<b>Creditors:</b>		
PAYE / NI	<u>679</u>	<u>-</u>
<b>13. RESERVES</b>	<b>2023</b>	<b>2022</b>
	£	£
At 1 April 2022	110,184	112,465
Deficit for the financial year	(3,070)	(2,281)
At 31 March 2023	<u>107,114</u>	<u>110,184</u>

**Drumellan Community Association**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 March 2023

**14. FUNDS**

**14.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2021	53,672	58,793	112,465
Movement during the financial year	56,512	(58,793)	(2,281)
At 31 March 2022	110,184	-	110,184
Movement during the financial year	(3,070)	-	(3,070)
At 31 March 2023	<b>107,114</b>	<b>-</b>	<b>107,114</b>

**14.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2023 £
<b>Restricted funds</b>					
Brightstart	-	19,815	19,815	-	-
Pathways	-	12,000	12,000	-	-
Verve	-	1,000	1,000	-	-
SHSCT – Grant Aid	-	4,670	4,670	-	-
	<u>-</u>	<u>37,485</u>	<u>37,485</u>	<u>-</u>	<u>-</u>
<b>Unrestricted funds</b>					
Unrestricted General	110,184	85,091	88,161	(50,000)	57,114
Contingency Reserve	-	-	-	50,000	50,000
Surestart	-	5,000	5,000	-	-
SHSCT-Service Level Agreement	-	27,770	27,770	-	-
	<u>110,184</u>	<u>117,861</u>	<u>120,931</u>	<u>-</u>	<u>107,114</u>
<b>Total funds</b>	<u><b>110,184</b></u>	<u><b>155,346</b></u>	<u><b>158,416</b></u>	<u><b>-</b></u>	<u><b>107,114</b></u>

The Contingency Reserve has been set up to allow for any unexpected cessation or delay in funding, so the charity can continue day to day operations.

**15. CASH AND CASH EQUIVALENTS**

	2023 £	2022 £
Cash and bank balances	94,629	96,969
Cash equivalents	-	-
	<u><b>94,629</b></u>	<u><b>96,969</b></u>

**16. PRIOR YEAR ADJUSTMENT**

During the course of our audit we discovered that all restricted monies received up to 31<sup>st</sup> March 2023 had been spent at that date, which means that all monies brought forward are unrestricted. A prior year adjustment has been processed to reflect this in these financial statements.

**Drumellan Community Association**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2023

continued

**17. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the Charity since the financial year-end.

**18. TRUSTEE'S REMUNERATION**

There have been no related party transactions in the year that require disclosure.



**Drumellan Community Association**

Northern Ireland - Charity number 100010

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# Annual report

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## Drumellan Community Association TRUSTEES' REPORT

for the financial year ended 31 March 2023

### Financial Review

The results for the financial year are set out on page and additional notes are provided showing income and expenditure in greater detail.

Drumellan Community Association has set a reserves policy which requires reserves to be held at a minimum of £20,000 which will ensure that the core activity of the organisation could continue during a period of unforeseen difficulty. A proportion of these reserves have to be maintained in a readily realisable form.

The calculation of the required level of reserves is an integral part of the planning, budget and forecast cycle of the setting. It takes in to account:

- Risks associated with each stream of income and expenditure being different from that budgeted;
- Planned activity level;
- Commitment to beneficiaries

### Auditor

Each trustee at the date of the approval of this report confirms that:

- So far as they are aware, there is no relevant audit information of which the charity's auditor is unaware;
- They have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

### Results and Dividends

At the end of the financial year the charity has assets of £109,594 (2022 - £112,634) and liabilities of £2,479 (2022 - £2,450). The net assets of the charity have decreased by £(3,069).


In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

### Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Drumellan Community Association subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 30<sup>th</sup> Oct 2023 and signed on its behalf by:

  
\_\_\_\_\_  
John Crooks

  
\_\_\_\_\_  
Bernie Burns

**Drumellan Community Association**

Northern Ireland - Charity number 100010

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# Annual return

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# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Drumellan Community Association**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the charity financial statements of Drumellan Community Association ('the charity') for the financial year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

#### **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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with 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 charity's ability to continue as a going concern for a period of at least twelve months from the date 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.

#### **Other Information**

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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.

#### **Opinion on other matter 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 Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

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

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

We have nothing to report in respect of the following matters where the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; 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
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

## **INDEPENDENT AUDITOR'S REPORT**

### **to the Members of Drumellan Community Association**

#### **Responsibilities of trustees for the financial statements**

As explained more fully in the Statement of Trustees' Responsibilities set out on page 6, the trustees 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 they 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 charity'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 management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

#### **Auditor's 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 an Auditor's Report 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.

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

#### **Further information regarding the scope of our responsibilities as auditor**

As part of an audit in accordance with ISAs (UK), we exercise professional judgement 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 charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- 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 charity's 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.

## **INDEPENDENT AUDITOR'S REPORT to the Members of Drumellan Community Association**

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

### **The purpose of our audit work and to whom we owe our responsibilities**

This report is made solely to the charity'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 charity's members those matters we are required to state to them in an auditor'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Ruairi Maginn**  
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30/10/2023