

# Eskra Community Association

Northern Ireland · Charity number 100097

## Details

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**Status** Received

**Registered** 2014-05-20

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

## Contact

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**Address** Eskra Community Centre  
169 Newtownsaville Road  
Eskra  
Omagh  
County Tyrone.  
Bt78 2rj  
BT78 2RJ

**Phone** 02882840868

**Email** [eca@eskra.org](mailto:eca@eskra.org)

**Website** [www.eskra.org](http://www.eskra.org)

## Activities

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**Purposes:** To promote the benefit of the inhabitants of Eskra (the “area of benefit”) without distinction of sex, race or political, religious or other opinions by associating with the statutory authorities, voluntary organisations and inhabitants in a common effort to advance education, preserve and protect health and provide facilities in the interests of social welfare for recreation and other leisure time occupations with the object of improving the conditions of life for the said inhabitants.

**What the charity does:** The advancement of education, The advancement of health or the saving of lives, The advancement of citizenship or community development, Other charitable purposes

**How the charity works:** Advice/advocacy/information, Community development, Community enterprise, General charitable purposes, Playgroup/after schools, Rural development, Sport/recreation

**Who the charity helps:** Children (5-13 year olds), General public, Preschool (0-5 year olds), Voluntary and community sector, Volunteers, Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£70,915	£86,844	£0	0

## Trustees

Name	Role	Appointed
Mr David Gill		
Mr Gerry Mc Caffrey Ieng Miet		
Mr Joe Marlow		
Mr Paul Fox		
Mr Pearse Mc Girr		
Mr Tommy O'brien		
Mrs Claire Mc Namee		
Mrs Eimear Donnelly		
Mrs Pauline Quinn		
Mrs Roisin Montague		
Ms Julie Kelly		

**Eskra Community Association**

Northern Ireland - Charity number 100097

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# Accounts

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**REGISTERED COMPANY NUMBER: NI038155 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: NI100097**

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2025**

**FOR**

**ESKRA COMMUNITY ASSOCIATION**

McAlear Jackson Ltd  
Chartered Accountants  
Church House  
24 Dublin Road  
OMAGH  
Co. Tyrone  
BT78 1HE

**ESKRA COMMUNITY ASSOCIATION**

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**FOR THE YEAR ENDED 31 MARCH 2025**

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# **ESKRA COMMUNITY ASSOCIATION**

## **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2025**

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).

### **OBJECTIVES AND ACTIVITIES**

#### **Principal Activity**

To promote for the benefit of the inhabitants of the Parish of Eskra without distinction of sex, race or political, religious or other opinions by associating with the statutory authorities, voluntary organisations and inhabitants, in a common effort to advance education, preserve and protect health and provide facilities in the interests of social welfare.

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

### **FINANCIAL REVIEW**

The charity's main source of income is premises hire. The amount received in the year from this and other sources was £70,915. Total expenditure of £86,844 was spent during the year leaving a deficit of £(15,929).

### **RESERVES POLICY**

The reserves of the charity are set by the Trustees. The reserves are held primarily as cash. The level of reserves will be reviewed annually as part of the management process. The Trustees aim to maintain sufficient free reserves in unrestricted funds to bridge any funding gaps experienced by the charity and to mitigate the risks and costs of unplanned closures of the organisation.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust and its Articles of Association.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

NI038155 (Northern Ireland)

#### **Registered Charity number**

NI100097

#### **Registered office**

169 Newtownsaville Road  
Eskra Omagh  
Co. Tyrone  
BT78 2RJ

#### **Trustees**

Gerry McCaffrey  
David Gill  
Tommy O'Brien  
Mrs Claire McNamee  
Pearse McGirr  
Joe Marlow  
Ms Julie Kelly  
Mrs Pauline Quinn  
Eimear Donnelly  
Paul Fox  
R Montague

#### **Company Secretary**

Mrs Pauline Quinn

**ESKRA COMMUNITY ASSOCIATION**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

McAlear Jackson Ltd  
Chartered Accountants  
Church House  
24 Dublin Road  
OMAGH  
Co. Tyrone  
BT78 1HE

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Eskra Community Association 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).

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

- 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;
- 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.

Approved by order of the board of trustees on 7 January 2026 and signed on its behalf by:



.....  
Eimear Donnelly - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**ESKRA COMMUNITY ASSOCIATION**

I report on the accounts of the company for the year ended 31 March 2025, which are set out on pages four to twelve.

**Respective responsibilities of charity trustees and examiner**

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

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

- examine the accounts 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 the independent examiner's 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 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
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.

***MICHAEL BARNETT***

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McAlear Jackson Ltd  
Chartered Accountants  
Church House  
24 Dublin Road  
OMAGH  
Co. Tyrone  
BT78 1HE

7 January 2026

**ESKRA COMMUNITY ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted funds £	<b>2025 Total funds £</b>	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<b>11,075</b>	-	<b>11,075</b>	13,340
<b>Charitable activities</b>					
Charitable Activities		<b>7,475</b>	-	<b>7,475</b>	3,432
Other trading activities	2	<b>11,916</b>	-	<b>11,916</b>	10,859
Other income		<u><b>4,060</b></u>	<u><b>36,389</b></u>	<u><b>40,449</b></u>	<u><b>36,189</b></u>
<b>Total</b>		<u><b>34,526</b></u>	<u><b>36,389</b></u>	<u><b>70,915</b></u>	<u><b>63,820</b></u>
 <b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Governance Costs		-	-	-	1,517
Charitable Activities		<u><b>50,455</b></u>	<u><b>36,389</b></u>	<u><b>86,844</b></u>	<u><b>68,156</b></u>
<b>Total</b>		<u><b>50,455</b></u>	<u><b>36,389</b></u>	<u><b>86,844</b></u>	<u><b>69,673</b></u>
 <b>NET INCOME/(EXPENDITURE)</b>		 <b>(15,929)</b>	 -	 <b>(15,929)</b>	 <b>(5,853)</b>
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u><b>110,557</b></u>	-	<u><b>110,557</b></u>	116,410
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u><b>94,628</b></u></u>	<u><u><b>-</b></u></u>	<u><u><b>94,628</b></u></u>	<u><u><b>110,557</b></u></u>

The notes form part of these financial statements

**ESKRA COMMUNITY ASSOCIATION**

**BALANCE SHEET**  
**31 MARCH 2025**

	Notes	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible assets	7	402,843	447,022
<b>CURRENT ASSETS</b>			
Debtors	8	447	-
Cash at bank		<u>37,082</u>	<u>51,409</u>
		37,529	51,409
<b>CREDITORS</b>			
Amounts falling due within one year	9	<u>(7,525)</u>	<u>(8,191)</u>
<b>NET CURRENT ASSETS</b>		<u>30,004</u>	<u>43,218</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		432,847	490,240
<b>CREDITORS</b>			
Amounts falling due after more than one year	10	(43,408)	(48,805)
<b>ACCRUALS AND DEFERRED INCOME</b>	13	<u>(294,811)</u>	<u>(330,878)</u>
<b>NET ASSETS</b>		<u>94,628</u>	<u>110,557</u>
<b>FUNDS</b>	15		
Unrestricted funds		<u>94,628</u>	<u>110,557</u>
<b>TOTAL FUNDS</b>		<u>94,628</u>	<u>110,557</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**ESKRA COMMUNITY ASSOCIATION**

**BALANCE SHEET - continued**  
**31 MARCH 2025**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 7 January 2026 and were signed on its behalf by:



.....  
Eimear Donnelly - Trustee

*Paul Fox*

.....  
Paul Fox - Trustee

## ESKRA COMMUNITY ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling which is the functional currency of the Company.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provisions for impairment.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Freehold property - 4% straight line

Fixtures and fittings - 10% straight line

##### **Taxation**

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

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

##### **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 the Statement of Financial Activities in other administrative expenses.

##### **Government grants**

Capital grants received and receivable are treated as deferred income and amortised to the Statement of Financial Activities annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Statement of Financial Activities when received.

**ESKRA COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**2. OTHER TRADING ACTIVITIES**

	<b>2025</b>	2024
	<b>£</b>	£
Rent	<b>7,062</b>	6,150
Activity income	<b>1,965</b>	2,296
Renewable energy income	<b><u>2,889</u></b>	<u>2,413</u>
	<b><u>11,916</u></b>	<u>10,859</u>

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

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

	<b>2025</b>	2024
	<b>£</b>	£
Depreciation - owned assets	<b><u>47,559</u></b>	<u>47,526</u>

**4. 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, except for the reimbursement of costs incurred in the normal course of business.

**5. STAFF COSTS**

The company had no employees for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**ESKRA COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	13,340	-	13,340
<b>Charitable activities</b>			
Charitable Activities	3,432	-	3,432
Other trading activities	10,859	-	10,859
Other income	<u>-</u>	<u>36,189</u>	<u>36,189</u>
<b>Total</b>	<u>27,631</u>	<u>36,189</u>	<u>63,820</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Governance Costs	1,517	-	1,517
Charitable Activities	<u>31,967</u>	<u>36,189</u>	<u>68,156</u>
<b>Total</b>	<u>33,484</u>	<u>36,189</u>	<u>69,673</u>
<b>NET INCOME/(EXPENDITURE)</b>	(5,853)	-	(5,853)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	116,410	-	116,410
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>110,557</u>	<u>-</u>	<u>110,557</u>

**ESKRA COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2024	1,145,922	86,420	1,232,342
Additions	<u>-</u>	<u>3,380</u>	<u>3,380</u>
At 31 March 2025	<u>1,145,922</u>	<u>89,800</u>	<u>1,235,722</u>
<b>DEPRECIATION</b>			
At 1 April 2024	708,418	76,902	785,320
Charge for year	<u>45,838</u>	<u>1,721</u>	<u>47,559</u>
At 31 March 2025	<u>754,256</u>	<u>78,623</u>	<u>832,879</u>
<b>NET BOOK VALUE</b>			
At 31 March 2025	<u>391,666</u>	<u>11,177</u>	<u>402,843</u>
At 31 March 2024	<u>437,504</u>	<u>9,518</u>	<u>447,022</u>

**Mortgages/Charges**

The Northern Ireland Rural Development Council holds an all monies debenture created on 9 March 2005 over the property at 169 Newtonsaville Road, Eskra. The Department of Agriculture Environment and Rural Affairs holds a fixed and floating charge created on 7 June 2018 over the property at 167 Newtonsaville Road, Eskra.

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

	2025 £	2024 £
VAT	<u>447</u>	<u>-</u>

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

	2025 £	2024 £
Bank loans and overdrafts (see note 11)	5,281	5,166
VAT	-	169
Other creditors	-	420
Accrued expenses	<u>2,244</u>	<u>2,436</u>
	<u>7,525</u>	<u>8,191</u>

**ESKRA COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

<b>10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>			<b>2025</b>	2024
			£	£
Bank loans (see note 11)			<u><b>43,408</b></u>	<u>48,805</u>
<b>11. LOANS</b>			<b>2025</b>	2024
An analysis of the maturity of loans is given below:			£	£
Amounts falling due within one year on demand:				
Bank loans			<u><b>5,281</b></u>	<u>5,166</u>
Amounts falling between one and two years:				
Bank loans - 1-2 years			<u><b>5,281</b></u>	<u>5,166</u>
Amounts falling due between two and five years:				
Bank loans - 2-5 years			<u><b>15,843</b></u>	<u>15,497</u>
Amounts falling due in more than five years:				
Repayable by instalments:				
Bank loans more 5 yr by instal			<b>22,284</b>	28,142
<b>12. SECURED DEBTS</b>				
The following secured debts are included within creditors:				
			<b>2025</b>	2024
			£	£
Bank loans			<u><b>48,689</b></u>	<u>53,971</u>
<b>13. ACCRUALS AND DEFERRED INCOME</b>				
			<b>2025</b>	2024
			£	£
Deferred government grants			<u><b>294,811</b></u>	<u>330,878</u>
<b>14. ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>				
			<b>2025</b>	2024
	Unrestricted	Restricted	Total	Total
	fund	funds	funds	funds
	£	£	£	£
Fixed assets	<b>115,957</b>	<b>286,886</b>	<b>402,843</b>	447,022
Current assets	<b>37,529</b>	-	<b>37,529</b>	51,409
Current liabilities	<b>(7,525)</b>	-	<b>(7,525)</b>	(8,191)
Long term liabilities	<b>(43,408)</b>	-	<b>(43,408)</b>	(48,805)
Accruals and deferred income	<u><b>(7,925)</b></u>	<u><b>(286,886)</b></u>	<u><b>(294,811)</b></u>	<u>(330,878)</u>
	<u><b>94,628</b></u>	<u>-</u>	<u><b>94,628</b></u>	<u>110,557</u>

**ESKRA COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**15. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	110,557	(15,929)	94,628
	-----	-----	-----
<b>TOTAL FUNDS</b>	<b><u>110,557</u></b>	<b><u>(15,929)</u></b>	<b><u>94,628</u></b>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	34,526	(50,455)	(15,929)
<b>Restricted funds</b>			
Fixed Assets	36,389	(36,389)	-
	-----	-----	-----
<b>TOTAL FUNDS</b>	<b><u>70,915</u></b>	<b><u>(86,844)</u></b>	<b><u>(15,929)</u></b>

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	116,410	(5,853)	110,557
	-----	-----	-----
<b>TOTAL FUNDS</b>	<b><u>116,410</u></b>	<b><u>(5,853)</u></b>	<b><u>110,557</u></b>

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	27,631	(33,484)	(5,853)
<b>Restricted funds</b>			
Fixed Assets	36,189	(36,189)	-
	-----	-----	-----
<b>TOTAL FUNDS</b>	<b><u>63,820</u></b>	<b><u>(69,673)</u></b>	<b><u>(5,853)</u></b>

**ESKRA COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**16. CONTINGENT LIABILITIES**

There is a contingent liability to repay all grant monies should they not be distributed under the terms of the various initiatives. The trustees do not anticipate any repayment falling due under the terms on which grants were received.

**17. RELATED PARTY DISCLOSURES**

Gerry McCaffrey, trustee, is also a trustee of Omagh Forum for Rural Associations which administers grants of which Eskra Community Association is a beneficiary.

**ESKRA COMMUNITY ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	11,075	13,340
<b>Other trading activities</b>		
Rent	7,062	6,150
Activity income	1,965	2,296
Renewable energy income	<u>2,889</u>	<u>2,413</u>
	11,916	10,859
<b>Charitable activities</b>		
Grants	7,475	3,432
<b>Other income</b>		
Other income	<u>40,449</u>	<u>36,189</u>
<b>Total incoming resources</b>	<b>70,915</b>	<b>63,820</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Insurance	3,253	3,396
Light and heat	9,977	8,245
Legal and professional	2,420	-
Sundries	1,549	944
Repairs and maintenance	12,609	3,569
Bank charges	190	195
Bank loan interest	3,853	4,281
Activities	4,060	-
Depreciation of tangible fixed assets	<u>47,558</u>	<u>47,526</u>
	85,469	68,156
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	<u>1,375</u>	<u>1,517</u>
Total resources expended	<u>86,844</u>	<u>69,673</u>
<b>Net expenditure</b>	<b><u>(15,929)</u></b>	<b><u>(5,853)</u></b>

This page does not form part of the statutory financial statements

**Eskra Community Association**

Northern Ireland - Charity number 100097

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# Accounts

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**REGISTERED COMPANY NUMBER: NI038155 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: NI100097**

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**  
**FOR**  
**ESKRA COMMUNITY ASSOCIATION**

McAleer Jackson Ltd  
Chartered Accountants & Chartered Tax Advisers  
Church House  
24 Dublin Road  
OMAGH  
Co. Tyrone  
BT78 1HE

**ESKRA COMMUNITY ASSOCIATION**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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## **ESKRA COMMUNITY ASSOCIATION**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2024**

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 2024. 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Principal Activity**

To promote for the benefit of the inhabitants of the Parish of Eskra without distinction of sex, race or political, religious or other opinions by associating with the statutory authorities, voluntary organisations and inhabitants, in a common effort to advance education, preserve and protect health and provide facilities in the interests of social welfare.

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

#### **FINANCIAL REVIEW**

The charity's main source of income is premises hire. The amount received in the year from this and other sources was £63,820. Total expenditure of £69,673 was spent during the year leaving a deficit of £(5,853).

#### **RESERVES POLICY**

The trustees aim to maintain sufficient free reserves in unrestricted, undesignated funds to bridge any funding gaps experienced by the charity, and for the purposes of capital improvements. The target level of funding is to be £20,000. The level of reserves is reviewed annually and provision made if required, to replenish if it drops below that level due to capital projects or other unplanned expenditure.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and its Articles of Association.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

NI038155 (Northern Ireland)

##### **Registered Charity number**

NI100097

##### **Registered office**

169 Newtownsaville Road  
Eskra, Omagh  
Co. Tyrone  
BT78 2RJ

##### **Trustees**

Gerry McCaffrey  
David Gill  
Tommy O'Brien  
Mrs Claire McNamee  
Pearse McGirr  
Joe Marlow  
Ms Julie Kelly  
Mrs Pauline Quinn  
Eimear Donnelly  
Paul Fox (appointed 1.6.23)  
R Montague (appointed 1.6.23)

**ESKRA COMMUNITY ASSOCIATION**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company Secretary**

Mrs Pauline Quinn

**Independent Examiner**

McAlear Jackson Ltd

Chartered Accountants & Chartered Tax Advisers

Church House

24 Dublin Road

OMAGH

Co. Tyrone

BT78 1HE

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

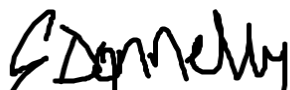
The trustees (who are also the directors of Eskra Community Association for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which 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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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.

Approved by order of the board of trustees on 28 January 2025 and signed on its behalf by:



Eimear Donnelly - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**ESKRA COMMUNITY ASSOCIATION**

I report on the accounts of the company for the year ended 31 March 2024, which are set out on pages four to twelve.

**Respective responsibilities of charity trustees and examiner**

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

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

- examine the accounts 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 the independent examiner's 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 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
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.

MICHAEL BARNETT

McAleer Jackson Ltd  
Chartered Accountants & Chartered Tax Advisers  
Church House  
24 Dublin Road  
OMAGH  
Co. Tyrone  
BT78 1HE

28 January 2025

**ESKRA COMMUNITY ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		13,340	-	13,340	11,343
<b>Charitable activities</b>					
Charitable Activities		3,432	-	3,432	2,375
Other trading activities	2	10,859	-	10,859	9,811
Other income		-	36,189	36,189	37,764
<b>Total</b>		<u>27,631</u>	<u>36,189</u>	<u>63,820</u>	<u>61,293</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Governance Costs		1,517	-	1,517	1,178
Charitable Activities		31,967	36,189	68,156	63,615
<b>Total</b>		<u>33,484</u>	<u>36,189</u>	<u>69,673</u>	<u>64,793</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(5,853)</b>	-	<b>(5,853)</b>	<b>(3,500)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		116,410	-	116,410	119,910
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>110,557</u>	<u>-</u>	<u>110,557</u>	<u>116,410</u>

The notes form part of these financial statements

**ESKRA COMMUNITY ASSOCIATION**

**BALANCE SHEET**  
**31 MARCH 2024**

	Notes	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible assets	7	447,022	491,717
<b>CURRENT ASSETS</b>			
Cash at bank		51,409	41,182
<b>CREDITORS</b>			
Amounts falling due within one year	8	(8,191)	(8,194)
<b>NET CURRENT ASSETS</b>		<u>43,218</u>	<u>32,988</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>490,240</b>	524,705
<b>CREDITORS</b>			
Amounts falling due after more than one year	9	(48,805)	(53,328)
<b>ACCRUALS AND DEFERRED INCOME</b>	12	(330,878)	(354,967)
<b>NET ASSETS</b>		<u>110,557</u>	<u>116,410</u>
<b>FUNDS</b>	14		
Unrestricted funds		<u>110,557</u>	<u>116,410</u>
<b>TOTAL FUNDS</b>		<u>110,557</u>	<u>116,410</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

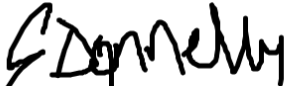
**ESKRA COMMUNITY ASSOCIATION**

**BALANCE SHEET - continued**

**31 MARCH 2024**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 28 January 2025 and were signed on its behalf by:



Eimear Donnelly - Trustee



Paul Fox - Trustee

The notes form part of these financial statements

**ESKRA COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 4% straight line
Fixtures and fittings	- 10% straight line

**Taxation**

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

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**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 the Statement of Financial Activities in other administrative expenses.

**Government grants**

Capital grants received and receivable are treated as deferred income and amortised to the Statement of Financial Activities annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Statement of Financial Activities when received.

**ESKRA COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**2. OTHER TRADING ACTIVITIES**

	<b>2024</b>	2023
	<b>£</b>	£
Rent	<b>6,150</b>	4,918
Activity income	<b>2,296</b>	2,521
Renewable energy income	<b>2,413</b>	2,372
	<b><u>10,859</u></b>	<u>9,811</u>

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

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

	<b>2024</b>	2023
	<b>£</b>	£
Depreciation - owned assets	<b><u>47,526</u></b>	<u>47,871</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023, except for the reimbursement of costs incurred in the normal course of business.

**5. STAFF COSTS**

The company had no employees for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	11,343	-	11,343
<b>Charitable activities</b>			
Charitable Activities	2,375	-	2,375
Other trading activities	9,811	-	9,811
Other income	1,000	36,764	37,764
<b>Total</b>	<b><u>24,529</u></b>	<b><u>36,764</u></b>	<b><u>61,293</u></b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Governance Costs	1,178	-	1,178
Charitable Activities	26,851	36,764	63,615

**ESKRA COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>Total</b>	28,029	36,764	64,793
<b>NET INCOME/(EXPENDITURE)</b>	(3,500)	-	(3,500)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	119,910	-	119,910
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>116,410</u>	<u>-</u>	<u>116,410</u>

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2023	1,143,091	86,420	1,229,511
Additions	2,831	-	2,831
At 31 March 2024	<u>1,145,922</u>	<u>86,420</u>	<u>1,232,342</u>
<b>DEPRECIATION</b>			
At 1 April 2023	662,582	75,212	737,794
Charge for year	45,836	1,690	47,526
At 31 March 2024	<u>708,418</u>	<u>76,902</u>	<u>785,320</u>
<b>NET BOOK VALUE</b>			
At 31 March 2024	<u>437,504</u>	<u>9,518</u>	<u>447,022</u>
At 31 March 2023	<u>480,509</u>	<u>11,208</u>	<u>491,717</u>

**Mortgages/Charges**

The Northern Ireland Rural Development Council holds an all monies debenture created on 9 March 2005 over the property at 169 Newtonsaville Road, Eskra. The Department of Agriculture Environment and Rural Affairs holds a fixed and floating charge created on 7 June 2018 over the property at 167 Newtonsaville Road, Eskra.

**ESKRA COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

<b>8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts (see note 10)	<b>5,166</b>	5,808
VAT	<b>169</b>	372
Other creditors	<b>420</b>	-
Accrued expenses	<b>2,436</b>	2,014
	<u><b>8,191</b></u>	<u>8,194</u>
<b>9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank loans (see note 10)	<b>48,805</b>	53,328
	<u><b>48,805</b></u>	<u>53,328</u>
<b>10. LOANS</b>		
An analysis of the maturity of loans is given below:		
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year on demand:		
Bank loans	<b>5,166</b>	5,808
	<u><b>5,166</b></u>	<u>5,808</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<b>5,166</b>	5,808
	<u><b>5,166</b></u>	<u>5,808</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<b>15,497</b>	17,423
	<u><b>15,497</b></u>	<u>17,423</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	<b>28,142</b>	30,097
<b>11. SECURED DEBTS</b>		
The following secured debts are included within creditors:		
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank loans	<b>53,971</b>	59,136
	<u><b>53,971</b></u>	<u>59,136</u>

**ESKRA COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**12. ACCRUALS AND DEFERRED INCOME**

	2024	2023
	£	£
Deferred government grants	<u>330,878</u>	<u>354,967</u>

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

	Unrestricted fund	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Fixed assets	125,744	321,278	447,022	491,717
Current assets	51,409	-	51,409	41,182
Current liabilities	(8,191)	-	(8,191)	(8,194)
Long term liabilities	(48,805)	-	(48,805)	(53,328)
Accruals and deferred income	(9,600)	(321,278)	(330,878)	(354,967)
	<u>110,557</u>	<u>-</u>	<u>110,557</u>	<u>116,410</u>

**14. MOVEMENT IN FUNDS**

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	116,410	(5,853)	110,557
	<u>116,410</u>	<u>(5,853)</u>	<u>110,557</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	27,631	(33,484)	(5,853)
<b>Restricted funds</b>			
Fixed Assets	36,189	(36,189)	-
	<u>63,820</u>	<u>(69,673)</u>	<u>(5,853)</u>

**ESKRA COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**14. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	119,910	(3,500)	116,410
<b>TOTAL FUNDS</b>	<u>119,910</u>	<u>(3,500)</u>	<u>116,410</u>

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	24,529	(28,029)	(3,500)
<b>Restricted funds</b>			
Fixed Assets	36,764	(36,764)	-
<b>TOTAL FUNDS</b>	<u>61,293</u>	<u>(64,793)</u>	<u>(3,500)</u>

**15. CONTINGENT LIABILITIES**

There is a contingent liability to repay all grant monies should they not be distributed under the terms of the various initiatives. The trustees do not anticipate any repayment falling due under the terms on which grants were received.

**16. RELATED PARTY DISCLOSURES**

Gerry McCaffrey, trustee, is also a trustee of Omagh Forum for Rural Associations which administers grants of which Eskra Community Association is a beneficiary.

**ESKRA COMMUNITY ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	13,340	11,343
<b>Other trading activities</b>		
Rent	6,150	4,918
Activity income	2,296	2,521
Renewable energy income	2,413	2,372
	<u>10,859</u>	<u>9,811</u>
<b>Charitable activities</b>		
Grants	3,432	2,375
<b>Other income</b>		
Other income	36,189	37,764
<b>Total incoming resources</b>	<u>63,820</u>	<u>61,293</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Insurance	3,396	3,267
Light and heat	8,245	2,764
Sundries	944	767
Repairs and maintenance	3,569	5,194
Bank charges	195	187
Bank loan interest	4,281	3,565
Depreciation of tangible fixed assets	47,526	47,871
	<u>68,156</u>	<u>63,615</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	1,517	1,178
<b>Total resources expended</b>	<u>69,673</u>	<u>64,793</u>
<b>Net expenditure</b>	<u>(5,853)</u>	<u>(3,500)</u>

This page does not form part of the statutory financial statements

**Eskra Community Association**

Northern Ireland - Charity number 100097

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# Annual report

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## **ESKRA COMMUNITY ASSOCIATION**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2024**

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 2024. 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Principal Activity**

To promote for the benefit of the inhabitants of the Parish of Eskra without distinction of sex, race or political, religious or other opinions by associating with the statutory authorities, voluntary organisations and inhabitants, in a common effort to advance education, preserve and protect health and provide facilities in the interests of social welfare.

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

#### **FINANCIAL REVIEW**

The charity's main source of income is premises hire. The amount received in the year from this and other sources was £63,820. Total expenditure of £69,673 was spent during the year leaving a deficit of £(5,853).

#### **RESERVES POLICY**

The trustees aim to maintain sufficient free reserves in unrestricted, undesignated funds to bridge any funding gaps experienced by the charity, and for the purposes of capital improvements. The target level of funding is to be £20,000. The level of reserves is reviewed annually and provision made if required, to replenish if it drops below that level due to capital projects or other unplanned expenditure.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and its Articles of Association.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

NI038155 (Northern Ireland)

##### **Registered Charity number**

NI100097

##### **Registered office**

169 Newtownsaville Road  
Eskra, Omagh  
Co. Tyrone  
BT78 2RJ

##### **Trustees**

Gerry McCaffrey  
David Gill  
Tommy O'Brien  
Mrs Claire McNamee  
Pearse McGirr  
Joe Marlow  
Ms Julie Kelly  
Mrs Pauline Quinn  
Eimear Donnelly  
Paul Fox (appointed 1.6.23)  
R Montague (appointed 1.6.23)

**ESKRA COMMUNITY ASSOCIATION**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company Secretary**  
Mrs Pauline Quinn

**Independent Examiner**  
McAleer Jackson Ltd  
Chartered Accountants & Chartered Tax Advisers  
Church House  
24 Dublin Road  
OMAGH  
Co. Tyrone  
BT78 1HE

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

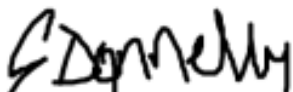
The trustees (who are also the directors of Eskra Community Association for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which 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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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.

Approved by order of the board of trustees on 28 January 2025 and signed on its behalf by:



Eimear Donnelly - Trustee

**Eskra Community Association**

Northern Ireland - Charity number 100097

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# Annual return

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**ESKRA COMMUNITY ASSOCIATION**

I report on the accounts of the company for the year ended 31 March 2024, which are set out on pages four to twelve.

**Respective responsibilities of charity trustees and examiner**

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

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

- examine the accounts 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 the independent examiner's 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 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
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.

MICHAEL BARNETT

McAleer Jackson Ltd  
Chartered Accountants & Chartered Tax Advisers  
Church House  
24 Dublin Road  
OMAGH  
Co. Tyrone  
BT78 1HE

28 January 2025

**Eskra Community Association**

Northern Ireland - Charity number 100097

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# Accounts

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**REGISTERED COMPANY NUMBER: NI038155 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: NI100097**

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**  
**FOR**  
**ESKRA COMMUNITY ASSOCIATION**

McAlear Jackson Ltd  
Chartered Accountants & Chartered Tax Advisers  
Church House  
24 Dublin Road  
OMAGH  
Co. Tyrone  
BT78 1HE

**ESKRA COMMUNITY ASSOCIATION**

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**FOR THE YEAR ENDED 31 MARCH 2023**

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# **ESKRA COMMUNITY ASSOCIATION**

## **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2023**

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 2023. 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).

### **OBJECTIVES AND ACTIVITIES**

#### **Principal Activity**

To promote for the benefit of the inhabitants of the Parish of Eskra without distinction of sex, race or political, religious or other opinions by associating with the statutory authorities, voluntary organisations and inhabitants, in a common effort to advance education, preserve and protect health and provide facilities in the interests of social welfare.

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

### **FINANCIAL REVIEW**

The charity's main source of income is premises hire. The amount received in the year from this and other sources was £61,293. Total expenditure of £64,793 was spent during the year leaving a deficit of £(3,500).

### **RESERVES POLICY**

The reserves of the charity are set by the Trustees. The reserves are held primarily as cash. The level of reserves will be reviewed annually as part of the management process. The Trustees aim to maintain sufficient free reserves in unrestricted funds to bridge any funding gaps experienced by the charity and to mitigate the risks and costs of unplanned closures of the organisation.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust and its Articles of Association.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

NI038155 (Northern Ireland)

#### **Registered Charity number**

NI100097

#### **Registered office**

167 Newtownsaville Road

Eskra

Co. Tyrone

BT78 2RJ

**ESKRA COMMUNITY ASSOCIATION**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**Trustees**

Gerry McCaffrey  
David Gill  
Gerry McAloon (resigned 15.11.22)  
Tommy O'Brien  
Mrs Claire McNamee  
Mrs Winnie Burns (resigned 15.11.22)  
Pearse McGirr  
Paul Hackett (deceased 7.2.23)  
Joe Marlow  
Ms Julie Kelly  
Mrs Pauline Quinn  
Ms Eimear Donnelly (appointed 15.11.22)

**Company Secretary**

Mrs Pauline Quinn

**Independent Examiner**

McAleeer Jackson Ltd  
Chartered Accountants & Chartered Tax Advisers  
Church House  
24 Dublin Road  
OMAGH  
Co. Tyrone  
BT78 1HE

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Eskra Community Association 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).

Company law requires the trustees to prepare financial statements for each financial year which 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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

**ESKRA COMMUNITY ASSOCIATION**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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.

Approved by order of the board of trustees on 18 December 2023 and signed on its behalf by:

***GERRY McCaffrey***

.....

Gerry McCaffrey - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**ESKRA COMMUNITY ASSOCIATION**

I report on the accounts of the company for the year ended 31 March 2023, which are set out on pages five to fourteen.

**Respective responsibilities of charity trustees and examiner**

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

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

- examine the accounts 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 the independent examiner's 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 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
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.

***MICHAEL BARNETT***

.....

MICHAEL BARNETT

McAlear Jackson Ltd  
Chartered Accountants & Chartered Tax Advisers  
Church House  
24 Dublin Road  
OMAGH  
Co. Tyrone  
BT78 1HE

18 December 2023

**ESKRA COMMUNITY ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		11,343	-	11,343	11,696
<b>Charitable activities</b>					
Charitable Activities		2,375	-	2,375	2,773
Other trading activities	2	9,811	-	9,811	6,613
Other income		<u>1,000</u>	<u>36,764</u>	<u>37,764</u>	<u>36,165</u>
<b>Total</b>		<u>24,529</u>	<u>36,764</u>	<u>61,293</u>	<u>57,247</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Governance Costs		1,178	-	1,178	1,038
Charitable Activities		<u>26,851</u>	<u>36,764</u>	<u>63,615</u>	<u>60,007</u>
<b>Total</b>		<u>28,029</u>	<u>36,764</u>	<u>64,793</u>	<u>61,045</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(3,500)</b>	-	<b>(3,500)</b>	<b>(3,798)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>119,910</u>	-	<u>119,910</u>	123,708
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>116,410</u></u>	<u><u>-</u></u>	<u><u>116,410</u></u>	<u><u>119,910</u></u>

The notes form part of these financial statements

**ESKRA COMMUNITY ASSOCIATION**

**BALANCE SHEET**  
**31 MARCH 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	7	491,717	532,211
<b>CURRENT ASSETS</b>			
Debtors	8	-	92
Cash at bank		<u>41,182</u>	<u>40,205</u>
		<b>41,182</b>	40,297
<b>CREDITORS</b>			
Amounts falling due within one year	9	<u>(8,194)</u>	<u>(7,510)</u>
<b>NET CURRENT ASSETS</b>		<u><b>32,988</b></u>	<u>32,787</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>524,705</b>	564,998
<b>CREDITORS</b>			
Amounts falling due after more than one year	10	<b>(53,328)</b>	(59,353)
<b>ACCRUALS AND DEFERRED INCOME</b>	12	<b>(354,967)</b>	(385,735)
<b>NET ASSETS</b>		<u><b>116,410</b></u>	<u>119,910</u>
<b>FUNDS</b>	14		
Unrestricted funds		<u><b>116,410</b></u>	<u>119,910</u>
<b>TOTAL FUNDS</b>		<u><b>116,410</b></u>	<u>119,910</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**ESKRA COMMUNITY ASSOCIATION**

**BALANCE SHEET - continued**  
**31 MARCH 2023**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18 December 2023 and were signed on its behalf by:

***GERRY McCAFFREY***

.....

Gerry McCaffrey - Trustee

***PEARSE McGIRR***

.....

Pearse McGirr - Trustee

The notes form part of these financial statements

## **ESKRA COMMUNITY ASSOCIATION**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31 MARCH 2023**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 4% straight line
Fixtures and fittings	- 10% straight line

##### **Taxation**

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

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

##### **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 the Statement of Financial Activities in other administrative expenses.

**ESKRA COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**1. ACCOUNTING POLICIES - continued**

**Government grants**

Capital grants received and receivable are treated as deferred income and amortised to the Statement of Financial Activities annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Statement of Financial Activities when received.

**2. OTHER TRADING ACTIVITIES**

	<b>2023</b>	2022
	<b>£</b>	£
Rent	<b>4,918</b>	4,269
Activity income	<b>2,521</b>	120
Renewable energy income	<b><u>2,372</u></b>	<u>2,224</u>
	<b><u>9,811</u></b>	<u>6,613</u>

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

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

	<b>2023</b>	2022
	<b>£</b>	£
Depreciation - owned assets	<b><u>47,871</u></b>	<u>47,561</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022, except for the reimbursement of costs incurred in the normal course of business.

**5. STAFF COSTS**

The company had no employees for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**ESKRA COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	11,696	-	11,696
<b>Charitable activities</b>			
Charitable Activities	2,273	500	2,773
Other trading activities	6,613	-	6,613
Other income	<u>-</u>	<u>36,165</u>	<u>36,165</u>
<b>Total</b>	<u>20,582</u>	<u>36,665</u>	<u>57,247</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Governance Costs	1,038	-	1,038
Charitable Activities	<u>23,342</u>	<u>36,665</u>	<u>60,007</u>
<b>Total</b>	<u>24,380</u>	<u>36,665</u>	<u>61,045</u>
<b>NET INCOME/(EXPENDITURE)</b>	(3,798)	-	(3,798)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	123,708	-	123,708
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>119,910</u>	<u>-</u>	<u>119,910</u>

**ESKRA COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2022	1,143,091	79,043	1,222,134
Additions	<u>-</u>	<u>7,377</u>	<u>7,377</u>
At 31 March 2023	<u>1,143,091</u>	<u>86,420</u>	<u>1,229,511</u>
<b>DEPRECIATION</b>			
At 1 April 2022	616,859	73,064	689,923
Charge for year	<u>45,723</u>	<u>2,148</u>	<u>47,871</u>
At 31 March 2023	<u>662,582</u>	<u>75,212</u>	<u>737,794</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>480,509</u>	<u>11,208</u>	<u>491,717</u>
At 31 March 2022	<u>526,232</u>	<u>5,979</u>	<u>532,211</u>

**Mortgages/Charges**

The Northern Ireland Rural Development Council holds an all monies debenture created on 9 March 2005 over the property at 169 Newtonsaville Road, Eskra. The Department of Agriculture Environment and Rural Affairs holds a fixed and floating charge created on 7 June 2018 over the property at 167 Newtonsaville Road, Eskra.

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

	2023 £	2022 £
VAT	<u>-</u>	<u>92</u>

**ESKRA COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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

	2023	2022
	£	£
Bank loans and overdrafts (see note 11)	5,808	5,590
VAT	372	-
Accrued expenses	<u>2,014</u>	<u>1,920</u>
	<u>8,194</u>	<u>7,510</u>

**10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2023	2022
	£	£
Bank loans (see note 11)	<u>53,328</u>	<u>59,353</u>

**11. LOANS**

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>5,808</u>	<u>5,590</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>5,808</u>	<u>5,590</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>17,423</u>	<u>16,771</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	30,097	36,992

**12. ACCRUALS AND DEFERRED INCOME**

	2023	2022
	£	£
Deferred government grants	<u>354,967</u>	<u>385,735</u>

**ESKRA COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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

	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fixed assets	136,750	354,967	491,717	532,211
Current assets	41,182	-	41,182	40,297
Current liabilities	(8,194)	-	(8,194)	(7,510)
Long term liabilities	(53,328)	-	(53,328)	(59,353)
Accruals and deferred income	-	(354,967)	(354,967)	(385,735)
	<u>116,410</u>	<u>-</u>	<u>116,410</u>	<u>119,910</u>

**14. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	119,910	(3,500)	116,410
	<u>119,910</u>	<u>(3,500)</u>	<u>116,410</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	24,529	(28,029)	(3,500)
<b>Restricted funds</b>			
Fixed Assets	36,764	(36,764)	-
	<u>61,293</u>	<u>(64,793)</u>	<u>(3,500)</u>

**ESKRA COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**14. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	123,708	(3,798)	119,910
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>123,708</u>	<u>(3,798)</u>	<u>119,910</u>

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	20,582	(24,380)	(3,798)
<b>Restricted funds</b>			
Fixed Assets	36,165	(36,165)	-
Operations Fund	<u>500</u>	<u>(500)</u>	<u>-</u>
	<u>36,665</u>	<u>(36,665)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>57,247</u>	<u>(61,045)</u>	<u>(3,798)</u>

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**ESKRA COMMUNITY ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	11,343	11,696
<b>Other trading activities</b>		
Rent	4,918	4,269
Activity income	2,521	120
Renewable energy income	<u>2,372</u>	<u>2,224</u>
	9,811	6,613
<b>Charitable activities</b>		
Grants	2,375	2,773
<b>Other income</b>		
Other income	<u>37,764</u>	<u>36,165</u>
<b>Total incoming resources</b>	<b>61,293</b>	<b>57,247</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Insurance	3,267	2,857
Light and heat	2,764	2,878
Sundries	767	1,096
Repairs and maintenance	5,194	1,790
Bank charges	187	175
Bank loan interest	3,565	3,650
Depreciation of tangible fixed assets	<u>47,871</u>	<u>47,561</u>
	63,615	60,007
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	<u>1,178</u>	<u>1,038</u>
<b>Total resources expended</b>	<b>64,793</b>	<b>61,045</b>
<b>Net expenditure</b>	<b><u>(3,500)</u></b>	<b><u>(3,798)</u></b>

This page does not form part of the statutory financial statements

**Eskra Community Association**

Northern Ireland - Charity number 100097

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# Annual report

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**REGISTERED COMPANY NUMBER: NI038155 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: NI100097**

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**  
**FOR**  
**ESKRA COMMUNITY ASSOCIATION**

McAlear Jackson Ltd  
Chartered Accountants & Chartered Tax Advisers  
Church House  
24 Dublin Road  
OMAGH  
Co. Tyrone  
BT78 1HE

**ESKRA COMMUNITY ASSOCIATION**

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**FOR THE YEAR ENDED 31 MARCH 2023**

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# **ESKRA COMMUNITY ASSOCIATION**

## **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2023**

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 2023. 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).

### **OBJECTIVES AND ACTIVITIES**

#### **Principal Activity**

To promote for the benefit of the inhabitants of the Parish of Eskra without distinction of sex, race or political, religious or other opinions by associating with the statutory authorities, voluntary organisations and inhabitants, in a common effort to advance education, preserve and protect health and provide facilities in the interests of social welfare.

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

### **FINANCIAL REVIEW**

The charity's main source of income is premises hire. The amount received in the year from this and other sources was £61,293. Total expenditure of £64,793 was spent during the year leaving a deficit of £(3,500).

### **RESERVES POLICY**

The reserves of the charity are set by the Trustees. The reserves are held primarily as cash. The level of reserves will be reviewed annually as part of the management process. The Trustees aim to maintain sufficient free reserves in unrestricted funds to bridge any funding gaps experienced by the charity and to mitigate the risks and costs of unplanned closures of the organisation.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust and its Articles of Association.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

NI038155 (Northern Ireland)

#### **Registered Charity number**

NI100097

#### **Registered office**

167 Newtownsaville Road

Eskra

Co. Tyrone

BT78 2RJ

**ESKRA COMMUNITY ASSOCIATION**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**Trustees**

Gerry McCaffrey  
David Gill  
Gerry McAloon (resigned 15.11.22)  
Tommy O'Brien  
Mrs Claire McNamee  
Mrs Winnie Burns (resigned 15.11.22)  
Pearse McGirr  
Paul Hackett (deceased 7.2.23)  
Joe Marlow  
Ms Julie Kelly  
Mrs Pauline Quinn  
Ms Eimear Donnelly (appointed 15.11.22)

**Company Secretary**

Mrs Pauline Quinn

**Independent Examiner**

McAleeer Jackson Ltd  
Chartered Accountants & Chartered Tax Advisers  
Church House  
24 Dublin Road  
OMAGH  
Co. Tyrone  
BT78 1HE

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Eskra Community Association 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).

Company law requires the trustees to prepare financial statements for each financial year which 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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

**ESKRA COMMUNITY ASSOCIATION**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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.

Approved by order of the board of trustees on 18 December 2023 and signed on its behalf by:

***GERRY McCaffrey***

.....

Gerry McCaffrey - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**ESKRA COMMUNITY ASSOCIATION**

I report on the accounts of the company for the year ended 31 March 2023, which are set out on pages five to fourteen.

**Respective responsibilities of charity trustees and examiner**

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

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

- examine the accounts 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 the independent examiner's 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 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
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.

***MICHAEL BARNETT***

.....

MICHAEL BARNETT

McAlear Jackson Ltd  
Chartered Accountants & Chartered Tax Advisers  
Church House  
24 Dublin Road  
OMAGH  
Co. Tyrone  
BT78 1HE

18 December 2023

**ESKRA COMMUNITY ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<b>11,343</b>	-	<b>11,343</b>	11,696
<b>Charitable activities</b>					
Charitable Activities		<b>2,375</b>	-	<b>2,375</b>	2,773
Other trading activities	2	<b>9,811</b>	-	<b>9,811</b>	6,613
Other income		<b>1,000</b>	<b>36,764</b>	<b>37,764</b>	36,165
<b>Total</b>		<b><u>24,529</u></b>	<b><u>36,764</u></b>	<b><u>61,293</u></b>	<b><u>57,247</u></b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Governance Costs		<b>1,178</b>	-	<b>1,178</b>	1,038
Charitable Activities		<b>26,851</b>	<b>36,764</b>	<b>63,615</b>	60,007
<b>Total</b>		<b><u>28,029</u></b>	<b><u>36,764</u></b>	<b><u>64,793</u></b>	<b><u>61,045</u></b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(3,500)</b>	-	<b>(3,500)</b>	(3,798)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>119,910</b>	-	<b>119,910</b>	123,708
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>116,410</u></b>	<b><u>-</u></b>	<b><u>116,410</u></b>	<b><u>119,910</u></b>

The notes form part of these financial statements

**ESKRA COMMUNITY ASSOCIATION**

**BALANCE SHEET**  
**31 MARCH 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	7	491,717	532,211
<b>CURRENT ASSETS</b>			
Debtors	8	-	92
Cash at bank		<u>41,182</u>	<u>40,205</u>
		<b>41,182</b>	40,297
<b>CREDITORS</b>			
Amounts falling due within one year	9	<u>(8,194)</u>	<u>(7,510)</u>
<b>NET CURRENT ASSETS</b>		<u><b>32,988</b></u>	<u>32,787</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>524,705</b>	564,998
<b>CREDITORS</b>			
Amounts falling due after more than one year	10	<b>(53,328)</b>	(59,353)
<b>ACCRUALS AND DEFERRED INCOME</b>	12	<b>(354,967)</b>	(385,735)
<b>NET ASSETS</b>		<u><b>116,410</b></u>	<u>119,910</u>
<b>FUNDS</b>	14		
Unrestricted funds		<u><b>116,410</b></u>	<u>119,910</u>
<b>TOTAL FUNDS</b>		<u><b>116,410</b></u>	<u>119,910</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**ESKRA COMMUNITY ASSOCIATION**

**BALANCE SHEET - continued**  
**31 MARCH 2023**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18 December 2023 and were signed on its behalf by:

***GERRY McCAFFREY***

.....

Gerry McCaffrey - Trustee

***PEARSE McGIRR***

.....

Pearse McGirr - Trustee

The notes form part of these financial statements

## **ESKRA COMMUNITY ASSOCIATION**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31 MARCH 2023**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 4% straight line
Fixtures and fittings	- 10% straight line

##### **Taxation**

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

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

##### **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 the Statement of Financial Activities in other administrative expenses.

**ESKRA COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**1. ACCOUNTING POLICIES - continued**

**Government grants**

Capital grants received and receivable are treated as deferred income and amortised to the Statement of Financial Activities annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Statement of Financial Activities when received.

**2. OTHER TRADING ACTIVITIES**

	<b>2023</b>	2022
	<b>£</b>	£
Rent	<b>4,918</b>	4,269
Activity income	<b>2,521</b>	120
Renewable energy income	<b><u>2,372</u></b>	<u>2,224</u>
	<b><u>9,811</u></b>	<u>6,613</u>

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

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

	<b>2023</b>	2022
	<b>£</b>	£
Depreciation - owned assets	<b><u>47,871</u></b>	<u>47,561</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022, except for the reimbursement of costs incurred in the normal course of business.

**5. STAFF COSTS**

The company had no employees for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**ESKRA COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	11,696	-	11,696
<b>Charitable activities</b>			
Charitable Activities	2,273	500	2,773
Other trading activities	6,613	-	6,613
Other income	<u>-</u>	<u>36,165</u>	<u>36,165</u>
<b>Total</b>	<u>20,582</u>	<u>36,665</u>	<u>57,247</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Governance Costs	1,038	-	1,038
Charitable Activities	<u>23,342</u>	<u>36,665</u>	<u>60,007</u>
<b>Total</b>	<u>24,380</u>	<u>36,665</u>	<u>61,045</u>
<b>NET INCOME/(EXPENDITURE)</b>	(3,798)	-	(3,798)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	123,708	-	123,708
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>119,910</u>	<u>-</u>	<u>119,910</u>

**ESKRA COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2022	1,143,091	79,043	1,222,134
Additions	<u>-</u>	<u>7,377</u>	<u>7,377</u>
At 31 March 2023	<u>1,143,091</u>	<u>86,420</u>	<u>1,229,511</u>
<b>DEPRECIATION</b>			
At 1 April 2022	616,859	73,064	689,923
Charge for year	<u>45,723</u>	<u>2,148</u>	<u>47,871</u>
At 31 March 2023	<u>662,582</u>	<u>75,212</u>	<u>737,794</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>480,509</u>	<u>11,208</u>	<u>491,717</u>
At 31 March 2022	<u>526,232</u>	<u>5,979</u>	<u>532,211</u>

**Mortgages/Charges**

The Northern Ireland Rural Development Council holds an all monies debenture created on 9 March 2005 over the property at 169 Newtonsaville Road, Eskra. The Department of Agriculture Environment and Rural Affairs holds a fixed and floating charge created on 7 June 2018 over the property at 167 Newtonsaville Road, Eskra.

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

	2023 £	2022 £
VAT	<u>-</u>	<u>92</u>

**ESKRA COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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

	2023	2022
	£	£
Bank loans and overdrafts (see note 11)	5,808	5,590
VAT	372	-
Accrued expenses	<u>2,014</u>	<u>1,920</u>
	<u>8,194</u>	<u>7,510</u>

**10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2023	2022
	£	£
Bank loans (see note 11)	<u>53,328</u>	<u>59,353</u>

**11. LOANS**

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>5,808</u>	<u>5,590</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>5,808</u>	<u>5,590</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>17,423</u>	<u>16,771</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	30,097	36,992

**12. ACCRUALS AND DEFERRED INCOME**

	2023	2022
	£	£
Deferred government grants	<u>354,967</u>	<u>385,735</u>

**ESKRA COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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

	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fixed assets	136,750	354,967	491,717	532,211
Current assets	41,182	-	41,182	40,297
Current liabilities	(8,194)	-	(8,194)	(7,510)
Long term liabilities	(53,328)	-	(53,328)	(59,353)
Accruals and deferred income	-	(354,967)	(354,967)	(385,735)
	<u>116,410</u>	<u>-</u>	<u>116,410</u>	<u>119,910</u>

**14. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	119,910	(3,500)	116,410
	<u>119,910</u>	<u>(3,500)</u>	<u>116,410</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	24,529	(28,029)	(3,500)
<b>Restricted funds</b>			
Fixed Assets	36,764	(36,764)	-
	<u>61,293</u>	<u>(64,793)</u>	<u>(3,500)</u>

**ESKRA COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**14. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	123,708	(3,798)	119,910
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>123,708</u>	<u>(3,798)</u>	<u>119,910</u>

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	20,582	(24,380)	(3,798)
<b>Restricted funds</b>			
Fixed Assets	36,165	(36,165)	-
Operations Fund	<u>500</u>	<u>(500)</u>	<u>-</u>
	<u>36,665</u>	<u>(36,665)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>57,247</u>	<u>(61,045)</u>	<u>(3,798)</u>

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**ESKRA COMMUNITY ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	2023	2022
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	11,343	11,696
<b>Other trading activities</b>		
Rent	4,918	4,269
Activity income	2,521	120
Renewable energy income	<u>2,372</u>	<u>2,224</u>
	9,811	6,613
<b>Charitable activities</b>		
Grants	2,375	2,773
<b>Other income</b>		
Other income	<u>37,764</u>	<u>36,165</u>
<b>Total incoming resources</b>	<b>61,293</b>	<b>57,247</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Insurance	3,267	2,857
Light and heat	2,764	2,878
Sundries	767	1,096
Repairs and maintenance	5,194	1,790
Bank charges	187	175
Bank loan interest	3,565	3,650
Depreciation of tangible fixed assets	<u>47,871</u>	<u>47,561</u>
	63,615	60,007
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	<u>1,178</u>	<u>1,038</u>
<b>Total resources expended</b>	<b>64,793</b>	<b>61,045</b>
<b>Net expenditure</b>	<b><u>(3,500)</u></b>	<b><u>(3,798)</u></b>

This page does not form part of the statutory financial statements

**Eskra Community Association**

Northern Ireland - Charity number 100097

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# Annual return

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**REGISTERED COMPANY NUMBER: NI038155 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: NI100097**

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**  
**FOR**  
**ESKRA COMMUNITY ASSOCIATION**

McAlear Jackson Ltd  
Chartered Accountants & Chartered Tax Advisers  
Church House  
24 Dublin Road  
OMAGH  
Co. Tyrone  
BT78 1HE

**ESKRA COMMUNITY ASSOCIATION**

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# **ESKRA COMMUNITY ASSOCIATION**

## **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2023**

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 2023. 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).

### **OBJECTIVES AND ACTIVITIES**

#### **Principal Activity**

To promote for the benefit of the inhabitants of the Parish of Eskra without distinction of sex, race or political, religious or other opinions by associating with the statutory authorities, voluntary organisations and inhabitants, in a common effort to advance education, preserve and protect health and provide facilities in the interests of social welfare.

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

### **FINANCIAL REVIEW**

The charity's main source of income is premises hire. The amount received in the year from this and other sources was £61,293. Total expenditure of £64,793 was spent during the year leaving a deficit of £(3,500).

### **RESERVES POLICY**

The reserves of the charity are set by the Trustees. The reserves are held primarily as cash. The level of reserves will be reviewed annually as part of the management process. The Trustees aim to maintain sufficient free reserves in unrestricted funds to bridge any funding gaps experienced by the charity and to mitigate the risks and costs of unplanned closures of the organisation.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust and its Articles of Association.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

NI038155 (Northern Ireland)

#### **Registered Charity number**

NI100097

#### **Registered office**

167 Newtownsaville Road

Eskra

Co. Tyrone

BT78 2RJ

**ESKRA COMMUNITY ASSOCIATION**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**Trustees**

Gerry McCaffrey  
David Gill  
Gerry McAloon (resigned 15.11.22)  
Tommy O'Brien  
Mrs Claire McNamee  
Mrs Winnie Burns (resigned 15.11.22)  
Pearse McGirr  
Paul Hackett (deceased 7.2.23)  
Joe Marlow  
Ms Julie Kelly  
Mrs Pauline Quinn  
Ms Eimear Donnelly (appointed 15.11.22)

**Company Secretary**

Mrs Pauline Quinn

**Independent Examiner**

McAleeer Jackson Ltd  
Chartered Accountants & Chartered Tax Advisers  
Church House  
24 Dublin Road  
OMAGH  
Co. Tyrone  
BT78 1HE

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Eskra Community Association 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).

Company law requires the trustees to prepare financial statements for each financial year which 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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

**ESKRA COMMUNITY ASSOCIATION**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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.

Approved by order of the board of trustees on 18 December 2023 and signed on its behalf by:

***GERRY McCaffrey***

.....

Gerry McCaffrey - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**ESKRA COMMUNITY ASSOCIATION**

I report on the accounts of the company for the year ended 31 March 2023, which are set out on pages five to fourteen.

**Respective responsibilities of charity trustees and examiner**

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

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

- examine the accounts 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 the independent examiner's 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 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
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.

***MICHAEL BARNETT***

.....

MICHAEL BARNETT

McAlear Jackson Ltd  
Chartered Accountants & Chartered Tax Advisers  
Church House  
24 Dublin Road  
OMAGH  
Co. Tyrone  
BT78 1HE

18 December 2023

**ESKRA COMMUNITY ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<b>11,343</b>	-	<b>11,343</b>	11,696
<b>Charitable activities</b>					
Charitable Activities		<b>2,375</b>	-	<b>2,375</b>	2,773
Other trading activities	2	<b>9,811</b>	-	<b>9,811</b>	6,613
Other income		<b>1,000</b>	<b>36,764</b>	<b>37,764</b>	36,165
<b>Total</b>		<b><u>24,529</u></b>	<b><u>36,764</u></b>	<b><u>61,293</u></b>	<b><u>57,247</u></b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Governanace Costs		<b>1,178</b>	-	<b>1,178</b>	1,038
Charitable Activities		<b>26,851</b>	<b>36,764</b>	<b>63,615</b>	60,007
<b>Total</b>		<b><u>28,029</u></b>	<b><u>36,764</u></b>	<b><u>64,793</u></b>	<b><u>61,045</u></b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(3,500)</b>	-	<b>(3,500)</b>	(3,798)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>119,910</b>	-	<b>119,910</b>	123,708
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>116,410</u></b>	<b><u>-</u></b>	<b><u>116,410</u></b>	<b><u>119,910</u></b>

The notes form part of these financial statements

**ESKRA COMMUNITY ASSOCIATION**

**BALANCE SHEET**  
**31 MARCH 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	7	491,717	532,211
<b>CURRENT ASSETS</b>			
Debtors	8	-	92
Cash at bank		<u>41,182</u>	<u>40,205</u>
		<b>41,182</b>	40,297
<b>CREDITORS</b>			
Amounts falling due within one year	9	<u>(8,194)</u>	<u>(7,510)</u>
<b>NET CURRENT ASSETS</b>		<u><b>32,988</b></u>	<u>32,787</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>524,705</b>	564,998
<b>CREDITORS</b>			
Amounts falling due after more than one year	10	<b>(53,328)</b>	(59,353)
<b>ACCRUALS AND DEFERRED INCOME</b>	12	<b>(354,967)</b>	(385,735)
<b>NET ASSETS</b>		<u><b>116,410</b></u>	<u>119,910</u>
<b>FUNDS</b>	14		
Unrestricted funds		<u><b>116,410</b></u>	<u>119,910</u>
<b>TOTAL FUNDS</b>		<u><b>116,410</b></u>	<u>119,910</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**ESKRA COMMUNITY ASSOCIATION**

**BALANCE SHEET - continued**  
**31 MARCH 2023**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18 December 2023 and were signed on its behalf by:

***GERRY McCAFFREY***

.....

Gerry McCaffrey - Trustee

***PEARSE McGIRR***

.....

Pearse McGirr - Trustee

The notes form part of these financial statements

## **ESKRA COMMUNITY ASSOCIATION**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31 MARCH 2023**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 4% straight line
Fixtures and fittings	- 10% straight line

##### **Taxation**

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

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

##### **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 the Statement of Financial Activities in other administrative expenses.

**ESKRA COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**1. ACCOUNTING POLICIES - continued**

**Government grants**

Capital grants received and receivable are treated as deferred income and amortised to the Statement of Financial Activities annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Statement of Financial Activities when received.

**2. OTHER TRADING ACTIVITIES**

	<b>2023</b>	2022
	<b>£</b>	£
Rent	<b>4,918</b>	4,269
Activity income	<b>2,521</b>	120
Renewable energy income	<b><u>2,372</u></b>	<u>2,224</u>
	<b><u>9,811</u></b>	<u>6,613</u>

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

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

	<b>2023</b>	2022
	<b>£</b>	£
Depreciation - owned assets	<b><u>47,871</u></b>	<u>47,561</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022, except for the reimbursement of costs incurred in the normal course of business.

**5. STAFF COSTS**

The company had no employees for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**ESKRA COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	11,696	-	11,696
<b>Charitable activities</b>			
Charitable Activities	2,273	500	2,773
Other trading activities	6,613	-	6,613
Other income	<u>-</u>	<u>36,165</u>	<u>36,165</u>
<b>Total</b>	<u>20,582</u>	<u>36,665</u>	<u>57,247</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Governance Costs	1,038	-	1,038
Charitable Activities	<u>23,342</u>	<u>36,665</u>	<u>60,007</u>
<b>Total</b>	<u>24,380</u>	<u>36,665</u>	<u>61,045</u>
<b>NET INCOME/(EXPENDITURE)</b>	(3,798)	-	(3,798)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	123,708	-	123,708
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>119,910</u>	<u>-</u>	<u>119,910</u>

**ESKRA COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2022	1,143,091	79,043	1,222,134
Additions	<u>-</u>	<u>7,377</u>	<u>7,377</u>
At 31 March 2023	<u>1,143,091</u>	<u>86,420</u>	<u>1,229,511</u>
<b>DEPRECIATION</b>			
At 1 April 2022	616,859	73,064	689,923
Charge for year	<u>45,723</u>	<u>2,148</u>	<u>47,871</u>
At 31 March 2023	<u>662,582</u>	<u>75,212</u>	<u>737,794</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>480,509</u>	<u>11,208</u>	<u>491,717</u>
At 31 March 2022	<u>526,232</u>	<u>5,979</u>	<u>532,211</u>

**Mortgages/Charges**

The Northern Ireland Rural Development Council holds an all monies debenture created on 9 March 2005 over the property at 169 Newtonsaville Road, Eskra. The Department of Agriculture Environment and Rural Affairs holds a fixed and floating charge created on 7 June 2018 over the property at 167 Newtonsaville Road, Eskra.

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

	2023 £	2022 £
VAT	<u>-</u>	<u>92</u>

**ESKRA COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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

	2023	2022
	£	£
Bank loans and overdrafts (see note 11)	5,808	5,590
VAT	372	-
Accrued expenses	<u>2,014</u>	<u>1,920</u>
	<u>8,194</u>	<u>7,510</u>

**10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2023	2022
	£	£
Bank loans (see note 11)	<u>53,328</u>	<u>59,353</u>

**11. LOANS**

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>5,808</u>	<u>5,590</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>5,808</u>	<u>5,590</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>17,423</u>	<u>16,771</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	30,097	36,992

**12. ACCRUALS AND DEFERRED INCOME**

	2023	2022
	£	£
Deferred government grants	<u>354,967</u>	<u>385,735</u>

**ESKRA COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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

	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fixed assets	136,750	354,967	491,717	532,211
Current assets	41,182	-	41,182	40,297
Current liabilities	(8,194)	-	(8,194)	(7,510)
Long term liabilities	(53,328)	-	(53,328)	(59,353)
Accruals and deferred income	-	(354,967)	(354,967)	(385,735)
	<u>116,410</u>	<u>-</u>	<u>116,410</u>	<u>119,910</u>

**14. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	119,910	(3,500)	116,410
	<u>119,910</u>	<u>(3,500)</u>	<u>116,410</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	24,529	(28,029)	(3,500)
<b>Restricted funds</b>			
Fixed Assets	36,764	(36,764)	-
	<u>61,293</u>	<u>(64,793)</u>	<u>(3,500)</u>

**ESKRA COMMUNITY ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**14. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	123,708	(3,798)	119,910
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>123,708</u>	<u>(3,798)</u>	<u>119,910</u>

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	20,582	(24,380)	(3,798)
<b>Restricted funds</b>			
Fixed Assets	36,165	(36,165)	-
Operations Fund	<u>500</u>	<u>(500)</u>	<u>-</u>
	<u>36,665</u>	<u>(36,665)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>57,247</u>	<u>(61,045)</u>	<u>(3,798)</u>

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**ESKRA COMMUNITY ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	2023	2022
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	11,343	11,696
<b>Other trading activities</b>		
Rent	4,918	4,269
Activity income	2,521	120
Renewable energy income	<u>2,372</u>	<u>2,224</u>
	9,811	6,613
<b>Charitable activities</b>		
Grants	2,375	2,773
<b>Other income</b>		
Other income	<u>37,764</u>	<u>36,165</u>
<b>Total incoming resources</b>	<b>61,293</b>	<b>57,247</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Insurance	3,267	2,857
Light and heat	2,764	2,878
Sundries	767	1,096
Repairs and maintenance	5,194	1,790
Bank charges	187	175
Bank loan interest	3,565	3,650
Depreciation of tangible fixed assets	<u>47,871</u>	<u>47,561</u>
	63,615	60,007
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	<u>1,178</u>	<u>1,038</u>
<b>Total resources expended</b>	<b>64,793</b>	<b>61,045</b>
<b>Net expenditure</b>	<b><u>(3,500)</u></b>	<b><u>(3,798)</u></b>

This page does not form part of the statutory financial statements