

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

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025

FOR

ESKRA COMMUNITY ASSOCIATION

McAleer 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

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

The notes form part of these financial statements

ESKRA COMMUNITY ASSOCIATION

BALANCE SHEET
31 MARCH 2025

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

The notes form part of these financial statements

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

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

3. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	<u>47,559</u>	<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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	13,340	-	13,340
Charitable activities			
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>
Total	<u>27,631</u>	<u>36,189</u>	<u>63,820</u>
EXPENDITURE ON			
Charitable activities			
Governance Costs	1,517	-	1,517
Charitable Activities	<u>31,967</u>	<u>36,189</u>	<u>68,156</u>
Total	<u>33,484</u>	<u>36,189</u>	<u>69,673</u>
NET INCOME/(EXPENDITURE)	(5,853)	-	(5,853)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>116,410</u>	<u>-</u>	<u>116,410</u>
TOTAL FUNDS CARRIED FORWARD	<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 £
COST			
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>
DEPRECIATION			
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>
NET BOOK VALUE			
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

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

	2025	2024
	£	£
Bank loans (see note 11)	<u>43,408</u>	<u>48,805</u>

11. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>5,281</u>	<u>5,166</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>5,281</u>	<u>5,166</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>15,843</u>	<u>15,497</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	22,284	28,142

12. SECURED DEBTS

The following secured debts are included within creditors:

	2025	2024
	£	£
Bank loans	<u>48,689</u>	<u>53,971</u>

13. ACCRUALS AND DEFERRED INCOME

	2025	2024
	£	£
Deferred government grants	<u>294,811</u>	<u>330,878</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	2025	2024
	fund	funds	Total	Total
	£	£	£	£
Fixed assets	115,957	286,886	402,843	447,022
Current assets	37,529	-	37,529	51,409
Current liabilities	(7,525)	-	(7,525)	(8,191)
Long term liabilities	(43,408)	-	(43,408)	(48,805)
Accruals and deferred income	<u>(7,925)</u>	<u>(286,886)</u>	<u>(294,811)</u>	<u>(330,878)</u>
	<u>94,628</u>	<u>-</u>	<u>94,628</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 £
Unrestricted funds			
General fund	110,557	(15,929)	94,628
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>110,557</u>	<u>(15,929)</u>	<u>94,628</u>

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

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

Comparatives for movement in funds

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

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,631	(33,484)	(5,853)
	<hr/>	<hr/>	<hr/>
Restricted funds			
Fixed Assets	36,189	(36,189)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	11,075	13,340
Other trading activities		
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
Charitable activities		
Grants	7,475	3,432
Other income		
Other income	<u>40,449</u>	<u>36,189</u>
Total incoming resources	70,915	63,820
EXPENDITURE		
Charitable activities		
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
Support costs		
Governance costs		
Accountancy and legal fees	<u>1,375</u>	<u>1,517</u>
Total resources expended	<u>86,844</u>	<u>69,673</u>
Net expenditure	<u>(15,929)</u>	<u>(5,853)</u>

This page does not form part of the statutory financial statements