

**REGISTERED COMPANY NUMBER: NI043401 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: 100156**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 June 2024  
for  
Hillsborough Community Centre Limited  
(A Company Limited by Guarantee)

Mr C McArdle FCA ICAI  
2 Governors Gate  
Hillsborough  
BT26 6FE

Hillsborough Community Centre Limited

Contents of the Financial Statements  
for the Year Ended 30 June 2024

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 13
Detailed Statement of Financial Activities	14

## Hillsborough Community Centre Limited

### Report of the Trustees for the Year Ended 30 June 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 30 June 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**

### **Objectives and aims**

Hillsborough Community Centre Ltd facilitates and proactively develops a diverse range of community activities and interests within Hillsborough Village Centre and makes them open and accessible to people of all ages, abilities and backgrounds. Almost 100 diverse user groups are accommodated at present. The company also works in partnership with a range of service providers, local churches, schools and voluntary organisations for the benefit of the community as a whole.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

The regular schedule of groups, societies and classes continued to recover from the impact of the pandemic but footfall and class numbers were significantly lower than pre-COVID years.

The Centre once again benefitted from Lisburn and Castlereagh City Councils support through an employment grant and also through help with essential maintenance, support and guidance. Further grant assistance was gratefully received to provide essential funds during this difficult year.

## **FUTURE PLANS**

In direct response to user feedback, some investment was made in equipment for the Centre as well as essential repairs and renewals - this was limited while income generation continues to recover from the pandemic.

Plans are still in place for an extension to our facilities but funding for such projects is difficult to find currently.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The company was formed in 2002 as a company limited by guarantee. The board of directors represents a cross section of interested parties from the local area. Day to day management is the responsibility of the Centre Manager but key decisions such as those on employment, large capital spend, legal issues and matters of strategic importance are deferred to bi-monthly board meetings.

Feedback and control mechanisms exist in the form of an annual user forum and annual user satisfaction survey. These mechanisms are used to ensure that the company is meeting the needs of the whole community as far as possible and redirect operations where necessary.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

NI043401 (Northern Ireland)

### **Registered Charity number**

100156

Hillsborough Community Centre Limited

Report of the Trustees  
for the Year Ended 30 June 2024

**Registered office**

7 Lisburn Street  
Hillsborough  
Down  
BT26 6AB

**Trustees**

D Dunlop  
ASC Wylie  
J P Reaney  
K Chauhan  
Mrs E Erwin  
Mrs C MacDonald  
M MacDonald  
J McAlester

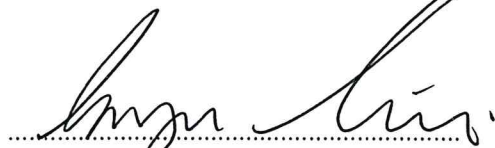
**Company Secretary**

ASC Wylie

**Independent Examiner**

Mr C McArdle FCA ICAI  
2 Governors Gate  
Hillsborough  
BT26 6FE

Approved by order of the board of trustees on ..... 29/3/25 ..... and signed on its behalf by:



Mrs E Erwin - Trustee

Independent Examiner's Report to the Trustees of  
Hillsborough Community Centre Limited

I report on the accounts of the company for the year ended 30 June 2024, which are set out on pages four to thirteen.

**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.



Mr C McArdle FCA ICAI

Mr C McArdle FCA ICAI  
2 Governors Gate  
Hillsborough  
BT26 6FE

Date: 29/3/25

Hillsborough Community Centre Limited

Statement of Financial Activities  
for the Year Ended 30 June 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		111,379	13,500	124,879	118,363
Investment income	3	88	-	88	45
<b>Total</b>		<u>111,467</u>	<u>13,500</u>	<u>124,967</u>	<u>118,408</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Support costs					
Management & governance costs		114,520	13,500	128,020	113,968
		1,901	-	1,901	2,566
<b>Total</b>		<u>116,421</u>	<u>13,500</u>	<u>129,921</u>	<u>116,534</u>
<b>NET INCOME/(EXPENDITURE)</b>		(4,954)	-	(4,954)	1,874
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		27,955	-	27,955	26,081
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>23,001</u>	<u>-</u>	<u>23,001</u>	<u>27,955</u>

The notes form part of these financial statements

Hillsborough Community Centre Limited (Registered number: NI043401)

Balance Sheet  
30 June 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	8,602	-	8,602	10,503
<b>CURRENT ASSETS</b>					
Debtors: amounts falling due within one year	9	1,231	-	1,231	2,195
Cash at bank		17,632	-	17,632	18,857
		<u>18,863</u>	<u>-</u>	<u>18,863</u>	<u>21,052</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(2,064)	-	(2,064)	-
<b>NET CURRENT ASSETS</b>		<u>16,799</u>	<u>-</u>	<u>16,799</u>	<u>21,052</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		25,401	-	25,401	31,555
<b>PROVISIONS FOR LIABILITIES</b>	11	(2,400)	-	(2,400)	(3,600)
<b>NET ASSETS</b>		<u>23,001</u>	<u>-</u>	<u>23,001</u>	<u>27,955</u>
<b>FUNDS</b>	12				
Unrestricted funds:					
General fund				23,001	27,955
<b>TOTAL FUNDS</b>				<u>23,001</u>	<u>27,955</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 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.

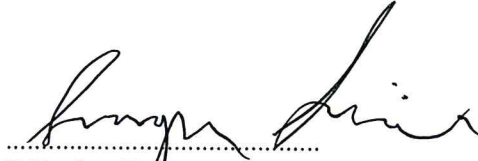
The notes form part of these financial statements

Hillsborough Community Centre Limited (Registered number: NI043401)

Balance Sheet - continued  
30 June 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 29/3/25 and were signed on its behalf by:

  
.....  
E Erwin - Trustee

The notes form part of these financial statements

**1. LIMITED BY GUARANTEE**

Hillsborough Community Centre is a company limited by guarantee and accordingly does not have a share capital. Each member of the company has undertaken to contribute such amounts as will be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member or within one year after he or she ceases to be a member.

**2. 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.

**Related party exemption**

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

**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.

**2. ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Grants received**

During the current year grants were received in respect of Community Support grant from Lisburn & Castlereagh City Council and other charitable grants were gratefully received. These grants were treated as revenue income in the current financial year.

**3. INVESTMENT INCOME**

	2024	2023
	£	£
Deposit account interest	88	45
	<u>88</u>	<u>45</u>

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

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

	2024	2023
	£	£
Depreciation - owned assets	1,901	2,330
Deficit on disposal of fixed assets	-	236
	<u>-</u>	<u>236</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the year ended 30 June 2023.

Hillsborough Community Centre Limited

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2024

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2024	2023
Administration	5	5
	<u>5</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

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

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	93,363	25,000	118,363
Investment income	45	-	45
<b>Total</b>	<u>93,408</u>	<u>25,000</u>	<u>118,408</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Support costs			
	88,968	25,000	113,968
Management & governance costs	2,566	-	2,566
<b>Total</b>	<u>91,534</u>	<u>25,000</u>	<u>116,534</u>
<b>NET INCOME</b>	1,874	-	1,874
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	26,081	-	26,081
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>27,955</u>	<u>-</u>	<u>27,955</u>

**8. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 July 2023 and 30 June 2024	36,076	1,939	9,374	47,389
<b>DEPRECIATION</b>				
At 1 July 2023	32,059	946	3,881	36,886
Charge for year	603	199	1,099	1,901
At 30 June 2024	32,662	1,145	4,980	38,787
<b>NET BOOK VALUE</b>				
At 30 June 2024	3,414	794	4,394	8,602
At 30 June 2023	4,017	993	5,493	10,503

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

	2024 £	2023 £
Trade debtors	1,231	2,195

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

	2024 £	2023 £
Social security and other taxes	726	-
Pension	138	-
Accruals and deferred income	1,200	-
	2,064	-

**11. PROVISIONS FOR LIABILITIES**

	2024 £	2023 £
Provisions	2,400	3,600

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2024

**12. MOVEMENT IN FUNDS**

	At 1/7/23 £	Net movement in funds £	At 30/6/24 £
<b>Unrestricted funds</b>			
General fund	27,955	(4,954)	23,001
<b>TOTAL FUNDS</b>	<u>27,955</u>	<u>(4,954)</u>	<u>23,001</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	111,467	(116,421)	(4,954)
<b>Restricted funds</b>			
Restricted fund	13,500	(13,500)	-
<b>TOTAL FUNDS</b>	<u>124,967</u>	<u>(129,921)</u>	<u>(4,954)</u>

**Comparatives for movement in funds**

	At 1/7/22 £	Net movement in funds £	At 30/6/23 £
<b>Unrestricted funds</b>			
General fund	26,081	1,874	27,955
<b>TOTAL FUNDS</b>	<u>26,081</u>	<u>1,874</u>	<u>27,955</u>

**12. MOVEMENT IN FUNDS - continued**

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	93,408	(91,534)	1,874
<b>Restricted funds</b>			
Restricted fund	25,000	(25,000)	-
<b>TOTAL FUNDS</b>	<u>118,408</u>	<u>(116,534)</u>	<u>1,874</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/7/22 £	Net movement in funds £	At 30/6/24 £
<b>Unrestricted funds</b>			
General fund	26,081	(3,080)	23,001
<b>TOTAL FUNDS</b>	<u>26,081</u>	<u>(3,080)</u>	<u>23,001</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	204,875	(207,955)	(3,080)
<b>Restricted funds</b>			
Restricted fund	38,500	(38,500)	-
<b>TOTAL FUNDS</b>	<u>243,375</u>	<u>(246,455)</u>	<u>(3,080)</u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 June 2024.

Hillsborough Community Centre Limited

Detailed Statement of Financial Activities  
for the Year Ended 30 June 2024

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	53,102	53,101
Booking fees	71,777	65,262
	<hr/>	<hr/>
	124,879	118,363
<b>Investment income</b>		
Deposit account interest	88	45
	<hr/>	<hr/>
<b>Total incoming resources</b>	124,967	118,408
 <b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Wages	73,351	75,842
Repairs & maintenance	15,629	1,563
Pensions	743	2,736
Rates and water	1,596	1,476
Insurance	915	845
Light and heat	20,902	16,350
Telephone	2,159	1,366
Post, stationery & office	3,693	3,479
Advertising	540	1,278
Plant and machinery	603	709
Fixtures and fittings	199	248
Computer equipment	1,099	1,373
Loss on sale of tangible fixed assets	-	236
Cleaning, catering & licences	5,651	6,639
	<hr/>	<hr/>
	127,080	114,140
 <b>Finance</b>		
Bank charges	509	502
 <b>Governance costs</b>		
Legal & professional fees	1,132	1,892
Accountancy fees	1,200	-
	<hr/>	<hr/>
	2,332	1,892
 <b>Total resources expended</b>	<hr/>	<hr/>
	129,921	116,534
 <b>Net (expenditure)/income</b>	<hr/>	<hr/>
	(4,954)	1,874

This page does not form part of the statutory financial statements