Braid Community Association

Northern Ireland · Charity number 100677

Details

Status	Overdue
Company number	617382
Registered	2014-10-09
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	37 Longmore Road The Braid Ballymena Co.Antrim Bt43 7jr BT43 7JR
Phone	07811065518

Activities

Purposes: THE CHARITIES OBJECTS ('OBJECTS') ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:- TO PROMOTE THE BENEFIT OF THE INHABITANTS OF THE BRAID VALLEY AND DISTRICT, COUNTY ANTRIM (THE AREA OF BENEFIT) WITHOUT DISTINCTION OF GENDER, SEXUAL ORIENTATION, AGE, DISABILITY, RACE, ETHNICITY, OR POLITICAL, RELIGIOUS OR OTHER OPIMIONS BY ASSOCIATING WITH THE STATUTORY AUTHORITIES, VOLUNTARY AND COMMUNITY ORGANISATIONS AND INHABITANTS IN A COMMON EFFORT TO: A. PROMOTE COMMUNITY DEVELOPMENT BY PROVIDING FACILITIES, SUPPORT AND INFORMATION FOR COMMUNITY AND VOLUNTARY GROUPS AND OTRGANISATIONSAND ENCOURAGING AND ASSISTING SUCH ORGANISATIONS TO CO-OPERATE TO ACHIEVE THEIR AIMS; B. PROVIDE FACILITIES IN THE INTEREST OF SOCIAL WELFARE FOR RECREATION AND OTHER LEISURE TIME OCCUPATIONS WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID RESIDENTS; C. RELIEVE THOSE IN NEED BY REASON OF YOUTH, AGE, DISABILITY OR OTHER DISADVANTAGE; D. ADVANCE EDUCATION AND ARTS AND CULTURE; E. PROMOTE GOOD COMMUNITY RELATIONSAND SOCIAL COHESION, RACIAL HARMONY AND EQUALITY AND DIVERSITY; F. PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED.

What the charity does: The advancement of education,The advancement of citizenship or community development,The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity,The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage,Other charitable purposes

How the charity works: Community development,General charitable purposes,Rural development

Downloaded from opencharities.uk/ni/100677

Who the charity helps: Carers,General public,Men,Mental health,Older people,Parents,Physical disabilities,Preschool (0-5 year olds),Women,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2024-03-31	£4,722	£4,742	£0	0

Trustees

Name	Role	Appointed
Carmel Mc Kendry		
Miss Denise Forde		
Mrs Rosaleen Mitchell		
Ms Maeve Bird		

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Braid Community Association

Northern Ireland - Charity number 100677

Accounts

BRAID COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2024

CHARITY REG NO: 100677

COMPANY LIMTED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL

COMPANY NO: NI 617382

BRAID COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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BRAID COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

ADMINISTRATIVE DETAILS

Charitable company name	Braid Community Association
Charity reference number	NIC 100677
Company reference number	NI617382
Registered Office	37 Longmore Road The Braid Ballymena County Antrim BT43 7JR
Trustees	Denise Forde Carmel McKendry Maeve Bird Mary Elizabeth Devine Moira Dobbin William Mitchell Rosaleen Mitchell
Treasurer	Rosaleen Mitchell
Secretary	Carmel McKendry
Independent Examiner	K Higgins FCA 9 Knockanully Road Martinstown Ballymena BT43 7LZ
Bankers	Santander Bank 131 Church Street Ballymena BT43 6DG

BRAID COMMUNITY ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2024

The Board of Trustees present their report and financial statements of the Association for the year ended 31 March 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Association.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Association's governing document, the Charities Act (Northern Ireland) 2008, Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and 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).

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of Trustees of the Association and professional advisers on page 1 of the financial statements.

TRUSTEES OF THE ASSOCIATION

The Directors of the Association are its Trustees for the purpose of charity law.

The Trustees who served the company during the year were as follows:

Denise Forde
Carmel McKendry
Maeve Bird
Mary Elizabeth Devine
Moira Dobbin
William Mitchell
Rosaleen Mitchell

PUBLIC BENEFIT STATEMENT

The directors of Braid Community Association confirm that they have had due regard for the guidance on Public Benefit by the Charity Commission for Northern Ireland and are pleased to report that during the period the Association continued to provide the Public Benefits through programmes and services we offer. In particular, the directors consider how planned activities will contribute to the aims and objectives they have set.

Public Benefits

The direct benefits which flow from the objectives of Braid Community Association are to turn the former Old Braid Primary School into a community centre, offering classes and a meeting place

PUBLIC BENEFIT STATEMENT (continued)

where people of all ages can get together and interact as currently there is no cross-community space available in the area, and in so doing reduce the effects of rural isolation and improve the health of the community. There is no private benefit flowing from the purposes.

OBJECTIVES AND ACTIVITIES

The principal activities of the Association are as stated in its constitution:

To promote the benefit of the inhabitants of the Braid Valley and district, County Antrim, without distinction of gender, sexual orientation, age, disability, race, ethnicity, or political, religious or other opinion by associating with the statutory authorities, voluntary and community organisations and inhabitants in a common effort.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

Braid Community Association is a company limited by guarantee not having a share capital and avails of the use of 'Limited' exemption. The Company was incorporated on 19 March 2013. The Association is registered with the NI Charity Commission as of 09 October 2014 - Charity No: 100677.

Organisational structure and related parties

Responsibilities for the activities of the Association is vested in and carried out by a Board of Trustees which meets at intervals throughout the period. Trustees may be appointed by resolution of a meeting of the Board of Trustees. None of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee of the Charity with a contracted supplier must be disclosed to the full Board in the same way as any other contractual relationship with a related party. In the current year there are no such related party transactions to report.

Recruitment, appointment, induction and training

The Board of Trustees have been involved in the Association for several years and so are familiar with its work. The Trustees regularly review the requirements of the Association and the possibility of a need for additional Trustees. Appropriate training and induction are available to all new Trustees.

Financial risk management objectives and policies

The Trustees have overall responsibility for ensuring that the Association has in place an appropriate system of controls, financial and otherwise.

The Trustees have assessed the major risks to which the Association is exposed, in particular those related to the operations and finances of the Association and are satisfied the systems are in place to mitigate any exposure to major risks.

BRAID COMMUNITY ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2024 (continued)

ACHIEVEMENTS AND PERFORMANCE

The Company is a non-profit making organisation. Total income for the year amounted to £4,722 (2023: £6,720). Income derived from donations and legacies amounted to £nil (2023: £nil) and other income amounted to £4,722 (2023: £6,720).

Total expenditure for the year amounted to £4,742 (2023: £5,794).

The net income for the year amounted to (£20 (2023: £926) with net assets of £3,485 (2023: £3,506) at 31 March 2024; made up of £1,712 (2023: £1,497) unrestricted funds and £1,773 (2023: £2,009) of restricted funds. The Trustees consider that the Association is in a satisfactory position to carry on its charitable activities.

The Charity has successfully provided a range of activities to target groups in the year. The Old Braid Primary School was used throughout the year by the Koinonia John the Baptist group and catering for after local funerals . Braid Community Association are grateful to the Community Fund NI and DEARA for their generous funding in 2023 - 2024.

PLANS FOR FUTURE PERIODS

There are no major changes envisaged in the foreseeable future.

TRUSTEES RESPONSIBILITY STATEMENT

The Trustees (who are also the directors of Braid Community Association) for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in Northern Ireland requires the directors to prepare financial statements for each financial period which give a true and fair view of the of the Association and of the incoming resources and application of resources, including the income and expenditure, of the Association for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP 2015 (FRS 102).
- make judgements and accounting estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in operation.

BRAID COMMUNITY ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2024

TRUSTEES RESPONSIBILITY STATEMENT (CONTINUED)

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Association and enable them to ensure that the financial statements comply with the Companies Act 2006, Charities Act (Northern Ireland) 2008 and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant information of which the Association's Independent Examiner is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

INDEPENDENT EXAMINER

A resolution proposing K Higgins FCA to be re-appointed as independent examiner will be put forward at the Annual General Meeting.

SMALL COMPANY EXEMPTIONS

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

By Order of the Management Committee:

Registered office:
37 Longmore Road
The Braid
Ballymena
BT43 7JR

DForde
Denise Forde (Sep 19, 2024 21:33 GMT+1)
.....

Ms Denise Forde
Trustee

Approved by the Trustees on: **Date:** ***19 September 2024***

BRAID COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF BRAID COMMUNITY ASSOCIATION FOR THE YEAR ENDED 31 MARCH 2024

I report on the accounts of Braid Community Association for the year ended 31 March 2024 as set out on pages 7 to 12.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The Trustees (who are also the directors of Braid Community Association) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008.
- 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; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

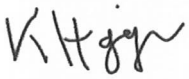
I have examined your Charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. My examination included a review of the 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 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 reached.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination and have no concerns in respect of 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.



K Higgins FCA
9 Knockanully Road
Martinstown
Ballymena
BT43 7LZ

DATE: *19 September 2024*

BRAID COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income from:					
Donations and legacies	2	-	- -	-	-
Charitable activities	3	1,195	3,527	4,722	6,720
Other trading activities		-	-	-	-
Total income		1,195	3,527	4,722	6,720
Expenditure on:					
Charitable activities	4	980	3,763	4,742	5,794
Other costs					
Total expenditure		980	3,763	4,742	5,794
Net income		215	(236)	21	926
Net movement in funds		215	(236)	21	926
Reconciliation of funds:					
Total funds brought forward		1,497	2,009	3,506	2,579
Total funds carried forward		1,712	1,773	3,485	3,506

The Association has no recognised gains or losses in the year other than those included in the Statement of Financial Activities.

All the operations of the Association are classed as continuing.

BRAID COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 31 MARCH 2024

	Note	2024 £	£	2023 £
Current assets				
Cash at bank and in hand		**3,850**		3,871
Creditors: amounts falling due within one year	**6**	**365**		365
Net current assets			**3,485**	3,506
Total assets less current liabilities			**3,485**	3,506
Creditors: amounts falling due after one year			**-**	-
Net assets			**3,485**	3,506
Charity Funds				
Unrestricted funds			**1,712**	1,497
Restricted funds			**1,773**	2,009
			3,485	3,506

The Directors are satisfied that the Company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2) relating to small companies, and that no member or members have requested an audit pursuant to section 476(1) of the Act.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved and authorised for issue by the Trustees and are signed on their behalf by:

DForde
Denise Forde (Sep 19, 2024 21:33 GMT+1)

.....
Denise Forde, Chairperson

Date: 19 September 2024

Rosaleen Mitchell
Rosaleen Mitchell (Sep 20, 2024 02:47 GMT+1)

.....
Rosaleen Mitchell, Treasurer

Date: 19 September 2024

The notes on pages 9 to 12 form part of these financial statements.

BRAID COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

(a) **General information and basis of preparation**

Braid Community Association is a charitable company limited by guarantee and does not have any share capital. It registered as a charity with The Charity Commission for Northern Ireland on 19 October 2014 and it is incorporated in Northern Ireland. The address of the registered office is given in the charity information on page 1 of these financial statements.

The Association constitutes a public benefit entity as defined by FRS 102.

Statement of compliance

The financial statements have been prepared in compliance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Charities Act (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 201, the Companies Act 2006 and UK Generally Accepted Practice.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all periods presented unless otherwise stated.

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of investments.

***(b)* Funds**

Unrestricted funds:

General funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Association which have not been designated for other purpose.

Restricted funds:

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

1. ACCOUNTING POLICIES

(c) Income recognition

All incoming resources have been included in the financial statements using the accruals basis except for donations, legacies and bequests which are included in the financial statements using the receipts basis.

Income from government and other grants are recognised at fair value when the Association has entitlement after any performance conditions have been met.

Income from charitable activities includes income earned from fundraising events and trading activities to raise funds for the Association. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

(d) Expenditure recognition

All expenditure is accounted for on accruals basis , inclusive of VAT which cannot be recovered and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

It is categorised under the following headings:

- Expenditure on charitable activities includes those costs incurred by the Association in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them; and
- Other expenditure represents those items not falling into the categories above.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

(e) 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 expenditure.

(f) Taxation

No provision is required for taxation as the Association is defined as a charitable company for taxation purposes.

(g) Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial

1. ACCOUNTING POLICIES

(g) Going concern *(continued)*

statements. The budgeted income and expenditures are sufficient with the level of resources for the Association to be able to continue as a going concern.

2. INCOME FROM DONATIONS

	Unrestricted funds	**Restricted funds**	**Total Funds 2024**	Total Funds 2023
	£	**£**	**£**	£
Donations	**-**	**-**	**-**	-
	-	**-**	**-**	-

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds	**Restricted funds**	**Total Funds 2023**	Total Funds 2023
	£	**£**	**£**	£
Grants- revenue		**3,527**	**3,527**	3,294
Hall Rents & Classes	**1,175**		**1,175**	1,255
Fundraising concert				2,160
Other	**20**		**20**	11
	1,195	**3,527**	**4,722**	6,720

Analysis of restricted income from charitable activities:

	2023	2021
Grants –revenue:	**£**	£
Community Fund NI	**3,000**	2,994
Mid & East Antrim BC		300
DEARA	**527**	
	3,527	3,294

4. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total Funds 2024 £	Total Funds 2023 £
Heat, Light & Power	**955**		**955**	1,335
Insurance		**1,525**	**1,525**	1,398
Office Costs				625
Premises costs		**873**	**873**	976
Accountancy		**365**	**365**	365
Rents paid		**1,000**	**1,000**	1,095
Memberships	**25**		**25**	
	980	**3,763**	**4,742**	5,794

5. TAXATION

The Association is not registered for VAT and accordingly, all their expenditure is inclusive of VAT incurred.

6. CREDITORS: amounts falling due within one year

	2024 £	2023 £
Accountancy fees	**365**	365
	365	365

7. RELATED PARTY TRANSACTIONS

There were no related party transactions during the period (2023 - £Nil).

Braid Sorp Accs 31.03.24

Final Audit Report 2024-09-20

Created:	2024-09-19
By:	Kevin Higgins (khiggins602@hotmail.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAfBhnhelcTiqX7S0VIxsDZH4zo_H9aUlk

"Braid Sorp Accs 31.03.24" History

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2024-09-19 - 4:44:20 PM GMT

Email viewed by denise.forde@yahoo.co.uk
2024-09-19 - 8:26:04 PM GMT

Signer denise.forde@yahoo.co.uk entered name at signing as Denise Forde
2024-09-19 - 8:33:57 PM GMT

Document e-signed by Denise Forde (denise.forde@yahoo.co.uk)
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Braid Community Association

Northern Ireland - Charity number 100677

Accounts

BRAID COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2023

CHARITY REG NO: 100677

COMPANY LIMTED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL

COMPANY NO: NI 617382

BRAID COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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BRAID COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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Charitable company name	Braid Community Association
Charity reference number	NIC 100677
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BRAID COMMUNITY ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2023

The Board of Trustees present their report and financial statements of the Association for the year ended 31 March 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Association.

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Maeve Bird
Mary Elizabeth Devine
Moira Dobbin
William Mitchell
Rosaleen Mitchell

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The directors of Braid Community Association confirm that they have had due regard for the guidance on Public Benefit by the Charity Commission for Northern Ireland and are pleased to report that during the period the Association continued to provide the Public Benefits through programmes and services we offer. In particular, the directors consider how planned activities will contribute to the aims and objectives they have set.

Public Benefits

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PUBLIC BENEFIT STATEMENT (continued)

where people of all ages can get together and interact as currently there is no cross-community space available in the area, and in so doing reduce the effects of rural isolation and improve the health of the community. There is no private benefit flowing from the purposes.

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The Trustees have assessed the major risks to which the Association is exposed, in particular those related to the operations and finances of the Association and are satisfied the systems are in place to mitigate any exposure to major risks.

BRAID COMMUNITY ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2023 (continued)

ACHIEVEMENTS AND PERFORMANCE

The Company is a non-profit making organisation. Total income for the year amounted to £6,720 (2022: £4,177). Income derived from donations and legacies amounted to £nil (2022: £nil) and other income amounted to £6,720 (2022: £4,177).

Total expenditure for the year amounted to £5,794 (2022: £4,222).

The net income for the year amounted to £926 (2022: -£46) with net assets of £3,506 (2022: £2,579) at 31 March 2023. The Trustees consider that the Association is in a satisfactory position to carry on its charitable activities.

The Charity has successfully provided a range of activities to target groups in the year. The Old Braid Primary School is used for classes and the premises are rented out to locals. Braid Community Association are grateful to the Community Fund NI and Mid & East Antrim Council for their generous funding in 2022 - 2023.

PLANS FOR FUTURE PERIODS

There are no major changes envisaged in the foreseeable future.

TRUSTEES RESPONSIBILITY STATEMENT

The Trustees (who are also the directors of Braid Community Association) for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in Northern Ireland requires the directors to prepare financial statements for each financial period which give a true and fair view of the of the Association and of the incoming resources and application of resources, including the income and expenditure, of the Association for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP 2015 (FRS 102).
- make judgements and accounting estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in operation.

BRAID COMMUNITY ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2023

TRUSTEES RESPONSIBILITY STATEMENT (CONTINUED)

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Association and enable them to ensure that the financial statements comply with the Companies Act 2006, Charities Act (Northern Ireland) 2008 and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant information of which the Association's Independent Examiner is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

INDEPENDENT EXAMINER

A resolution proposing K Higgins FCA to be re-appointed as independent examiner will be put forward at the Annual General Meeting.

SMALL COMPANY EXEMPTIONS

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

By Order of the Management Committee:

Registered office:
37 Longmore Road
The Braid
Ballymena
BT43 7JR

..... **Date:** ....1/11/23.....

Ms Denise Forde
Trustee

Approved by the Trustees on: **Date:** ***01 November 2023***

BRAID COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF BRAID COMMUNITY ASSOCIATION FOR THE YEAR ENDED 31 MARCH 2023

I report on the accounts of Braid Community Association for the year ended 31 March 2023 as set out on pages 7 to 12.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The Trustees (who are also the directors of Braid Community Association) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008.
- 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; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

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. My 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 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 reached.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination and have no concerns in respect of 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.

K Higgins FCA
9 Knockanully Road
Martinstown
Ballymena
BT43 7LZ

DATE: 01 November 2023

BRAID COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income from:					
Donations and legacies	2	-	-	-	-
Charitable activities	3	3,426	3,294	6,720	4,177
Other trading activities		-	-	-	-
Total income		3,426	3,294	6,720	4,177
Expenditure on:					
Charitable activities	4	1,959	3,835	5,794	4,222
Other costs					
Total expenditure		1,959	3,835	5,794	4,222
Net income		1,467	(540)	926	(46)
Net movement in funds		1,467	(540)	926	(46)
Reconciliation of funds:					
Total funds brought forward		30	2,549	2,579	2,625
Total funds carried forward		1,497	2,009	3,506	2,579

The Association has no recognised gains or losses in the year other than those included in the Statement of Financial Activities.

All the operations of the Association are classed as continuing.

BRAID COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 31 MARCH 2023

	Note	2023 £	£	2022 £
Current assets				
Cash at bank and in hand		**3,871**		2,944
Creditors: amounts falling due within one year	**6**	**365**		365
Net current assets			**3,506**	2,579
Total assets less current liabilities			**3,506**	2,579
Creditors: amounts falling due after one year			**-**	-
Net assets			**3,506**	2,579
Charity Funds				
Unrestricted funds			**1,497**	30
Restricted funds			**2,009**	2,549
			3,506	2,579

The Directors are satisfied that the Company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2) relating to small companies, and that no member or members have requested an audit pursuant to section 476(1) of the Act.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved and authorised for issue by the Trustees and are signed on their behalf by:

Denise Forde, Chairperson

Date: 01 November 2023

Rosaleen Mitchell, Treasurer

Date: 01 November 2023

The notes on pages 9 to 12 form part of these financial statements.

BRAID COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

(a) **General information and basis of preparation**

Braid Community Association is a charitable company limited by guarantee and does not have any share capital. It registered as a charity with The Charity Commission for Northern Ireland on 19 October 2014 and it is incorporated in Northern Ireland. The address of the registered office is given in the charity information on page 1 of these financial statements.

The Association constitutes a public benefit entity as defined by FRS 102.

Statement of compliance

The financial statements have been prepared in compliance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Charities Act (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 201, the Companies Act 2006 and UK Generally Accepted Practice.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all periods presented unless otherwise stated.

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of investments.

(b) **Funds**

Unrestricted funds:

General funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Association which have not been designated for other purpose.

Restricted funds:

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

1. ACCOUNTING POLICIES *(continued)*

(c) Income recognition

All incoming resources have been included in the financial statements using the accruals basis except for donations, legacies and bequests which are included in the financial statements using the receipts basis.

Income from government and other grants are recognised at fair value when the Association has entitlement after any performance conditions have been met.

Income from charitable activities includes income earned from fundraising events and trading activities to raise funds for the Association. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

(d) **Expenditure recognition**

All expenditure is accounted for on accruals basis , inclusive of VAT which cannot be recovered and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

It is categorised under the following headings:

- Expenditure on charitable activities includes those costs incurred by the Association in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them; and
- Other expenditure represents those items not falling into the categories above.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

(e) 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 expenditure.

(f) Taxation

No provision is required for taxation as the Association is defined as a charitable company for taxation purposes.

(g) Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial

1. ACCOUNTING POLICIES

(g) Going concern (continued)

statements. The budgeted income and expenditures are sufficient with the level of resources for the Association to be able to continue as a going concern.

2. INCOME FROM DONATIONS

	Unrestricted funds £	Restricted funds £	Total Funds 2023 £	Total Funds 2022 £
Donations	-	-	-	-
	-	-	-	-

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total Funds 2022 £	Total Funds 2022 £
Grants- revenue		3,294	3,294	3,009
Hall Rents & Classes	1,255		1,255	1,150
Fundraising concert	2,160		2,160	
Other	11		11	17
	3,426	3,294	6,720	4,177

Analysis of restricted income from charitable activities:

Grants –revenue:	2022 £	2021 £
Community Fund NI	2,994	2,709
Mid & East Antrim BC	300	300
	3,294	3,009

4. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds	**Restricted funds**	**Total Funds 2023**	Total Funds 2022
	£	**£**	**£**	£
Heat, Light & Power	**1,335**		**1,335**	1,096
Insurance		**1,398**	**1,398**	1,332
Office Costs	**625**		**625**	
Premises costs		**976**	**976**	1,430
Accountancy		**365**	**365**	365
Rents paid		**1,095**	**1,095**	
	1,959	**3,835**	**5,794**	4,222

5. TAXATION

The Association is not registered for VAT and accordingly, all their expenditure is inclusive of VAT incurred.

6. CREDITORS: amounts falling due within one year

	2023	2022
	£	£
Accountancy fees	**365**	365
	365	365

7. RELATED PARTY TRANSACTIONS

There were no related party transactions during the period (2022 - £Nil).

Braid Community Association

Northern Ireland - Charity number 100677

Annual report

BRAID COMMUNITY ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2023

The Board of Trustees present their report and financial statements of the Association for the year ended 31 March 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Association.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Association's governing document, the Charities Act (Northern Ireland) 2008, Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and 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).

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of Trustees of the Association and professional advisers on page 1 of the financial statements.

TRUSTEES OF THE ASSOCIATION

The Directors of the Association are its Trustees for the purpose of charity law.

The Trustees who served the company during the year were as follows:

Denise Forde
Carmel McKendry
Maeve Bird
Mary Elizabeth Devine
Moira Dobbin
William Mitchell
Rosaleen Mitchell

PUBLIC BENEFIT STATEMENT

The directors of Braid Community Association confirm that they have had due regard for the guidance on Public Benefit by the Charity Commission for Northern Ireland and are pleased to report that during the period the Association continued to provide the Public Benefits through programmes and services we offer. In particular, the directors consider how planned activities will contribute to the aims and objectives they have set.

Public Benefits

The direct benefits which flow from the objectives of Braid Community Association are to turn the former Old Braid Primary School into a community centre, offering classes and a meeting place

PUBLIC BENEFIT STATEMENT (continued)

where people of all ages can get together and interact as currently there is no cross-community space available in the area, and in so doing reduce the effects of rural isolation and improve the health of the community. There is no private benefit flowing from the purposes.

OBJECTIVES AND ACTIVITIES

The principal activities of the Association are as stated in its constitution:

To promote the benefit of the inhabitants of the Braid Valley and district, County Antrim, without distinction of gender, sexual orientation, age, disability, race, ethnicity, or political, religious or other opinion by associating with the statutory authorities, voluntary and community organisations and inhabitants in a common effort.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

Braid Community Association is a company limited by guarantee not having a share capital and avails of the use of 'Limited' exemption. The Company was incorporated on 19 March 2013. The Association is registered with the NI Charity Commission as of 19 October 2014 - Charity No: 100677.

Organisational structure and related parties

Responsibilities for the activities of the Association is vested in and carried out by a Board of Trustees which meets at intervals throughout the period. Trustees may be appointed by resolution of a meeting of the Board of Trustees. None of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee of the Charity with a contracted supplier must be disclosed to the full Board in the same way as any other contractual relationship with a related party. In the current year there are no such related party transactions to report.

Recruitment, appointment, induction and training

The Board of Trustees have been involved in the Association for several years and so are familiar with its work. The Trustees regularly review the requirements of the Association and the possibility of a need for additional Trustees. Appropriate training and induction are available to all new Trustees.

Financial risk management objectives and policies

The Trustees have overall responsibility for ensuring that the Association has in place an appropriate system of controls, financial and otherwise.

The Trustees have assessed the major risks to which the Association is exposed, in particular those related to the operations and finances of the Association and are satisfied the systems are in place to mitigate any exposure to major risks.

BRAID COMMUNITY ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2023 (continued)

ACHIEVEMENTS AND PERFORMANCE

The Company is a non-profit making organisation. Total income for the year amounted to £6,720 (2022: £4,177). Income derived from donations and legacies amounted to £nil (2022: £nil) and other income amounted to £6,720 (2022: £4,177).

Total expenditure for the year amounted to £5,794 (2022: £4,222).

The net income for the year amounted to £926 (2022: -£46) with net assets of £3,506 (2022: £2,579) at 31 March 2023. The Trustees consider that the Association is in a satisfactory position to carry on its charitable activities.

The Charity has successfully provided a range of activities to target groups in the year. The Old Braid Primary School is used for classes and the premises are rented out to locals. Braid Community Association are grateful to the Community Fund NI and Mid & East Antrim Council for their generous funding in 2022 - 2023.

PLANS FOR FUTURE PERIODS

There are no major changes envisaged in the foreseeable future.

TRUSTEES RESPONSIBILITY STATEMENT

The Trustees (who are also the directors of Braid Community Association) for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in Northern Ireland requires the directors to prepare financial statements for each financial period which give a true and fair view of the of the Association and of the incoming resources and application of resources, including the income and expenditure, of the Association for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP 2015 (FRS 102).
- make judgements and accounting estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in operation.

BRAID COMMUNITY ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2023

TRUSTEES RESPONSIBILITY STATEMENT (CONTINUED)

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Association and enable them to ensure that the financial statements comply with the Companies Act 2006, Charities Act (Northern Ireland) 2008 and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant information of which the Association's Independent Examiner is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

INDEPENDENT EXAMINER

A resolution proposing K Higgins FCA to be re-appointed as independent examiner will be put forward at the Annual General Meeting.

SMALL COMPANY EXEMPTIONS

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

By Order of the Management Committee:

Registered office:
37 Longmore Road
The Braid
Ballymena
BT43 7JR

.....

Ms Denise Forde
Trustee

Date: ....1/11/23.....

Approved by the Trustees on:

Date: ***01 November 2023***

Braid Community Association

Northern Ireland - Charity number 100677

Annual return

BRAID COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF BRAID COMMUNITY ASSOCIATION FOR THE YEAR ENDED 31 MARCH 2023

I report on the accounts of Braid Community Association for the year ended 31 March 2023 as set out on pages 7 to 12.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The Trustees (who are also the directors of Braid Community Association) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008.
- 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; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

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. My 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 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 reached.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination and have no concerns in respect of 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.

K Higgins FCA
9 Knockanully Road
Martinstown
Ballymena
BT43 7LZ

DATE: 01 November 2023

Braid Community Association

Northern Ireland - Charity number 100677

Accounts

BRAID COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2022

CHARITY REG NO: 100677

COMPANY LIMTED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL

COMPANY NO: NI 617382

BRAID COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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BRAID COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

ADMINISTRATIVE DETAILS

Charitable company name	Braid Community Association
Charity reference number	NIC 100677
Company reference number	NI617382
Registered Office	37 Longmore Road The Braid Ballymena County Antrim BT43 7JR
Trustees	Denise Forde Carmel McKendry Maeve Bird Mary Elizabeth Devine Moira Dobbin William Mitchell Rosaleen Mitchell
Treasurer	Rosaleen Mitchell
Secretary	Carmel McKendry
Independent Examiner	K Higgins FCA 9 Knockanully Road Martinstown Ballymena BT43 7LZ
Bankers	Santander Bank 131 Church Street Ballymena BT43 6DG

BRAID COMMUNITY ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

The Board of Trustees present their report and financial statements of the Association for the year ended 31 March 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Association.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Association's governing document, the Charities Act (Northern Ireland) 2008, Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and 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).

REFERENCE AND ADMINISTRATIVE DETAILS

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TRUSTEES OF THE ASSOCIATION

The Directors of the Association are its Trustees for the purpose of charity law.

The Trustees who served the company during the year were as follows:

Denise Forde
Carmel McKendry
Maeve Bird
Mary Elizabeth Devine
Moira Dobbin
William Mitchell
Rosaleen Mitchell

PUBLIC BENEFIT STATEMENT

The directors of Braid Community Association confirm that they have had due regard for the guidance on Public Benefit by the Charity Commission for Northern Ireland and are pleased to report that during the period the Association continued to provide the Public Benefits through programmes and services we offer. In particular, the directors consider how planned activities will contribute to the aims and objectives they have set.

Public Benefits

The direct benefits which flow from the objectives of Braid Community Association are to turn the former Old Braid Primary School into a community centre, offering classes and a meeting place

PUBLIC BENEFIT STATEMENT (continued)

where people of all ages can get together and interact as currently there is no cross-community space available in the area, and in so doing reduce the effects of rural isolation and improve the health of the community. There is no private benefit flowing from the purposes.

OBJECTIVES AND ACTIVITIES

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To promote the benefit of the inhabitants of the Braid Valley and district, County Antrim, without distinction of gender, sexual orientation, age, disability, race, ethnicity, or political, religious or other opinion by associating with the statutory authorities, voluntary and community organisations and inhabitants in a common effort.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

Braid Community Association is a company limited by guarantee not having a share capital and avails of the use of 'Limited' exemption. The Company was incorporated on 19 March 2013. The Association is registered with the NI Charity Commission as of 19 October 2014 - Charity No: 100677.

Organisational structure and related parties

Responsibilities for the activities of the Association is vested in and carried out by a Board of Trustees which meets at intervals throughout the period. Trustees may be appointed by resolution of a meeting of the Board of Trustees. None of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee of the Charity with a contracted supplier must be disclosed to the full Board in the same way as any other contractual relationship with a related party. In the current year there are no such related party transactions to report.

Recruitment, appointment, induction and training

The Board of Trustees have been involved in the Association for several years and so are familiar with its work. The Trustees regularly review the requirements of the Association and the possibility of a need for additional Trustees. Appropriate training and induction are available to all new Trustees.

Financial risk management objectives and policies

The Trustees have overall responsibility for ensuring that the Association has in place an appropriate system of controls, financial and otherwise.

The Trustees have assessed the major risks to which the Association is exposed, in particular those related to the operations and finances of the Association and are satisfied the systems are in place to mitigate any exposure to major risks.

BRAID COMMUNITY ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022 (continued)

ACHIEVEMENTS AND PERFORMANCE

The Company is a non-profit making organisation. Total income for the year amounted to £4,177 (2021: £4,998). Income derived from donations and legacies amounted to £nil (2021: £695) and other income amounted to £4,177 (2021: £4,303).

Total expenditure for the year amounted to £4,222 (2021: £2,581).

The net income for the year amounted to -£46 (2021: £2,418) with net assets of £2,579 (2021: £2,625) at 31 March 2022. The Trustees consider that the Association is in a satisfactory position to carry on its charitable activities.

The Charity has successfully provided a range of activities to target groups in the year. The Old Braid Primary School is used for classes and the premises are rented out to locals. Braid Community Association are grateful to the Community Fund and Mid and East Antrim Council for their generous funding in 2021 – 2022. The Association has also secured funding from NICHI for exercise classes to run in 2022 – 2023.

PLANS FOR FUTURE PERIODS

There are no major changes envisaged in the foreseeable future.

TRUSTEES RESPONSIBILITY STATEMENT

The Trustees (who are also the directors of Braid Community Association) for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

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

BRAID COMMUNITY ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

TRUSTEES RESPONSIBILITY STATEMENT (CONTINUED)

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Association and enable them to ensure that the financial statements comply with the Companies Act 2006, Charities Act (Northern Ireland) 2008 and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant information of which the Association's Independent Examiner is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

INDEPENDENT EXAMINER

A resolution proposing K Higgins FCA to be re-appointed as independent examiner will be put forward at the Annual General Meeting.

SMALL COMPANY EXEMPTIONS

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

By Order of the Management Committee:

Registered office:
37 Longmore Road
The Braid
Ballymena
BT43 7JR

..... **Date:** 1/12/22

Ms Denise Forde
Trustee

Approved by the Trustees on: **Date:** ***01 December 2022***

BRAID COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF BRAID COMMUNITY ASSOCIATION
FOR THE YEAR ENDED 31 MARCH 2022

I report on the accounts of Braid Community Association for the year ended 31 March 2022 as set out on pages 7 to 12.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER
The Trustees (who are also the directors of Braid Community Association) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008.
- 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; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT
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. My 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 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 reached.

INDEPENDENT EXAMINER'S STATEMENT
I have completed my examination and have no concerns in respect of 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.

K. Higgins

K Higgins FCA
9 Knockanully Road
Martinstown
Ballymena
BT43 7LZ

DATE: 01 December 2022

BRAID COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income from:					
Donations and legacies	2	-	-	-	695
Charitable activities	3	1,167	3,009	4,177	4,303
Other trading activities		-	-	-	-
Total income		1,167	3,009	4,177	4,998
Expenditure on:					
Charitable activities	4	1,213	3,009	4,222	2,581
Other costs					
Total expenditure		1,213	3,009	4,222	2,581
Net income		(46)	-	(46)	2,418
Write off rents owed		-	-	-	2,000
Net movement in funds		(46)	-	(46)	4,418
Reconciliation of funds:					
Total funds brought forward		76	2,549	2,625	(1,793)
Total funds carried forward		30	2,549	2,579	2,625

The Association has no recognised gains or losses in the year other than those included in the Statement of Financial Activities.

All the operations of the Association are classed as continuing.

BRAID COMMUNITY ASSOCIATION

BALANCE SHEET

AS AT 31 MARCH 2022

	Note	2022 £	2022 £	2021 £
Current assets				
Cash at bank and in hand		2,944		3,000
Creditors: amounts falling due within one year	6	365		375
Net current assets			2,579	2,625
Total assets less current liabilities			2,579	2,625
Creditors: amounts falling due after one year			-	-
Net assets			2,579	2,625
Charity Funds				
Unrestricted funds			30	76
Restricted funds			2,549	2,549
			2,579	2,625

The Directors are satisfied that the Company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2) relating to small companies, and that no member or members have requested an audit pursuant to section 476(1) of the Act.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved and authorised for issue by the Trustees and are signed on their behalf by:

Denise Forde, Chairperson

Date: 01 December 2022

Rosaleen Mitchell, Treasurer

Date: 01 December 2022

The notes on pages 9 to 12 form part of these financial statements.

BRAID COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

(a) **General information and basis of preparation**

Braid Community Association is a charitable company limited by guarantee and does not have any share capital. It registered as a charity with The Charity Commission for Northern Ireland on 19 October 2014 and it is incorporated in Northern Ireland. The address of the registered office is given in the charity information on page 1 of these financial statements.

The Association constitutes a public benefit entity as defined by FRS 102.

Statement of compliance

The financial statements have been prepared in compliance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Charities Act (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 201, the Companies Act 2006 and UK Generally Accepted Practice.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all periods presented unless otherwise stated.

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of investments.

***(b)* Funds**

Unrestricted funds:

General funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Association which have not been designated for other purpose.

Restricted funds:

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

1. ACCOUNTING POLICIES *(continued)*

(c) Income recognition

All incoming resources have been included in the financial statements using the accruals basis except for donations, legacies and bequests which are included in the financial statements using the receipts basis.

Income from government and other grants are recognised at fair value when the Association has entitlement after any performance conditions have been met.

Income from charitable activities includes income earned from fundraising events and trading activities to raise funds for the Association. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

(d) **Expenditure recognition**

All expenditure is accounted for on accruals basis , inclusive of VAT which cannot be recovered and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

It is categorised under the following headings:

- Expenditure on charitable activities includes those costs incurred by the Association in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them; and
- Other expenditure represents those items not falling into the categories above.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

(e) 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 expenditure.

(f) Taxation

No provision is required for taxation as the Association is defined as a charitable company for taxation purposes.

(g) Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial

BRAID COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

(g) Going concern (continued)

statements. The budgeted income and expenditures are sufficient with the level of resources for the Association to be able to continue as a going concern.

2. INCOME FROM DONATIONS

	Unrestricted funds £	Restricted funds £	Total Funds 2022 £	Total Funds 2021 £
Donations	-	-	-	695
	-	-	-	-

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total Funds 2022 £	Total Funds 2021 £
Grants- revenue			3,009	3,409
Hall Rents & Classes	1,150		1,150	250
DFC				644
Other	17		17	
	1,167	3,009	4,177	4,303

Analysis of restricted income from charitable activities:

	2022 £	2021 £
Grants –revenue:		
CFNI	2,709	2,996
MEA	300	413
	3,009	3,409

4. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total Funds 2022 £	Total Funds 2021 £
Heat, Light & Power	1,096		1,096	794
Insurance		1,332	1,332	808
Postage & Advertising				7
Premises costs	117	1,312	1,430	597
Accountancy		365	365	375
	1,213	3,009	4,222	2,581

5. TAXATION

The Association is not registered for VAT and accordingly, all their expenditure is inclusive of VAT incurred.

6. CREDITORS: amounts falling due within one year

	2022 £	2021 £
Accountancy	365	375
	375	2,375

7. RELATED PARTY TRANSACTIONS

There were no related party transactions during the period (2021 - £Nil).

Braid Community Association

Northern Ireland - Charity number 100677

Annual report

BRAID COMMUNITY ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

The Board of Trustees present their report and financial statements of the Association for the year ended 31 March 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Association.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Association's governing document, the Charities Act (Northern Ireland) 2008, Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and 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).

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of Trustees of the Association and professional advisers on page 1 of the financial statements.

TRUSTEES OF THE ASSOCIATION

The Directors of the Association are its Trustees for the purpose of charity law.

The Trustees who served the company during the year were as follows:

Denise Forde
Carmel McKendry
Maeve Bird
Mary Elizabeth Devine
Moira Dobbin
William Mitchell
Rosaleen Mitchell

PUBLIC BENEFIT STATEMENT

The directors of Braid Community Association confirm that they have had due regard for the guidance on Public Benefit by the Charity Commission for Northern Ireland and are pleased to report that during the period the Association continued to provide the Public Benefits through programmes and services we offer. In particular, the directors consider how planned activities will contribute to the aims and objectives they have set.

Public Benefits

The direct benefits which flow from the objectives of Braid Community Association are to turn the former Old Braid Primary School into a community centre, offering classes and a meeting place

PUBLIC BENEFIT STATEMENT (continued)

where people of all ages can get together and interact as currently there is no cross-community space available in the area, and in so doing reduce the effects of rural isolation and improve the health of the community. There is no private benefit flowing from the purposes.

OBJECTIVES AND ACTIVITIES

The principal activities of the Association are as stated in its constitution:

To promote the benefit of the inhabitants of the Braid Valley and district, County Antrim, without distinction of gender, sexual orientation, age, disability, race, ethnicity, or political, religious or other opinion by associating with the statutory authorities, voluntary and community organisations and inhabitants in a common effort.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

Braid Community Association is a company limited by guarantee not having a share capital and avails of the use of 'Limited' exemption. The Company was incorporated on 19 March 2013. The Association is registered with the NI Charity Commission as of 19 October 2014 - Charity No: 100677.

Organisational structure and related parties

Responsibilities for the activities of the Association is vested in and carried out by a Board of Trustees which meets at intervals throughout the period. Trustees may be appointed by resolution of a meeting of the Board of Trustees. None of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee of the Charity with a contracted supplier must be disclosed to the full Board in the same way as any other contractual relationship with a related party. In the current year there are no such related party transactions to report.

Recruitment, appointment, induction and training

The Board of Trustees have been involved in the Association for several years and so are familiar with its work. The Trustees regularly review the requirements of the Association and the possibility of a need for additional Trustees. Appropriate training and induction are available to all new Trustees.

Financial risk management objectives and policies

The Trustees have overall responsibility for ensuring that the Association has in place an appropriate system of controls, financial and otherwise.

The Trustees have assessed the major risks to which the Association is exposed, in particular those related to the operations and finances of the Association and are satisfied the systems are in place to mitigate any exposure to major risks.

BRAID COMMUNITY ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022 (continued)

ACHIEVEMENTS AND PERFORMANCE

The Company is a non-profit making organisation. Total income for the year amounted to £4,177 (2021: £4,998). Income derived from donations and legacies amounted to £nil (2021: £695) and other income amounted to £4,177 (2021: £4,303).

Total expenditure for the year amounted to £4,222 (2021: £2,581).

The net income for the year amounted to -£46 (2021: £2,418) with net assets of £2,579 (2021: £2,625) at 31 March 2022. The Trustees consider that the Association is in a satisfactory position to carry on its charitable activities.

The Charity has successfully provided a range of activities to target groups in the year. The Old Braid Primary School is used for classes and the premises are rented out to locals. Braid Community Association are grateful to the Community Fund and Mid and East Antrim Council for their generous funding in 2021 – 2022. The Association has also secured funding from NICHI for exercise classes to run in 2022 – 2023.

PLANS FOR FUTURE PERIODS

There are no major changes envisaged in the foreseeable future.

TRUSTEES RESPONSIBILITY STATEMENT

The Trustees (who are also the directors of Braid Community Association) for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in Northern Ireland requires the directors to prepare financial statements for each financial period which give a true and fair view of the of the Association and of the incoming resources and application of resources, including the income and expenditure, of the Association for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP 2015 (FRS 102).
- make judgements and accounting estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in operation.

BRAID COMMUNITY ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2022

TRUSTEES RESPONSIBILITY STATEMENT (CONTINUED)

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Association and enable them to ensure that the financial statements comply with the Companies Act 2006, Charities Act (Northern Ireland) 2008 and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant information of which the Association's Independent Examiner is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

INDEPENDENT EXAMINER

A resolution proposing K Higgins FCA to be re-appointed as independent examiner will be put forward at the Annual General Meeting.

SMALL COMPANY EXEMPTIONS

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

By Order of the Management Committee:

Registered office:
37 Longmore Road
The Braid
Ballymena
BT43 7JR

..... **Date:** 1/12/22

Ms Denise Forde
Trustee

Approved by the Trustees on: **Date:** ***01 December 2022***

Braid Community Association

Northern Ireland - Charity number 100677

Annual return

BRAID COMMUNITY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF BRAID COMMUNITY ASSOCIATION
FOR THE YEAR ENDED 31 MARCH 2022

I report on the accounts of Braid Community Association for the year ended 31 March 2022 as set out on pages 7 to 12.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER
The Trustees (who are also the directors of Braid Community Association) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008.
- 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; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT
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. My 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 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 reached.

INDEPENDENT EXAMINER'S STATEMENT
I have completed my examination and have no concerns in respect of 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.

K. Higgins

K Higgins FCA
9 Knockanully Road
Martinstown
Ballymena
BT43 7LZ

DATE: 01 December 2022