

# Rowallane Community Hub

Northern Ireland · Charity number 100781

## Details

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Known as	RCH
Status	Received
Company number	<a href="#">602918</a>
Registered	2016-07-15
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

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Address	Rowallane Community Hub 35 Main Street Saintfield Ballynahinch County Down BT24 7ab BT24 7AB
Phone	07730412791
Email	<a href="mailto:info@rowallanehub.co.uk">info@rowallanehub.co.uk</a>
Website	<a href="http://www.rowallanehub.co.uk">www.rowallanehub.co.uk</a>

## Activities

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**Purposes:** OBJECTS The Charity's objects ("Objects") are specifically restricted to the following:- To promote the benefit of the inhabitants of the Rowallane area and its environs (the "area of benefit") without distinction of age, sex, sexual orientation, race, ethnicity or of political, religious or other opinions by associating together the inhabitants, statutory, voluntary and community organisations in a common effort to: (a) provide facilities in the interests of social welfare for recreation and other leisure time occupation with the object of improving the conditions of life for the inhabitants of the area of benefit; (b) advance community development in the area of benefit and in particular the promotion of the community and voluntary sector for the benefit of the public by providing support and facilities to community and voluntary groups; (c) promote education and training by: (i) providing facilities and equipment for educational courses and programmes; (ii) promoting knowledge and education in good gardening principles and the protection of the natural environment and encouraging participation in horticultural and gardening activities; (d) promote good community relations, religious and racial harmony and equality and diversity.

**What the charity does:** The advancement of education, The advancement of citizenship or community development, The advancement of environmental protection or improvement

**How the charity works:** Advice/advocacy/information,Community development,Community enterprise,Cross-border/cross-community,Economic development,Education/training,Environment/sustainable development/conservation,Heritage/historical,Rural development,Sport/recreation,Volunteer development

**Who the charity helps:** Children (5-13 year olds),Community safety/crime prevention,General public,Learning disabilities,Men,Older people,Parents,Physical disabilities,Voluntary and community sector,Volunteers,Women,Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£16,472	£25,950	£0	0
2024-09-30	£13,754	£29,897	£0	0

## Trustees

Name	Role	Appointed
Elaine Baysting		
Mr Raymond Cochrane		
Mr Trevor Bland		
Mrs Hazel Bland		
Mrs Susan Evelyn Welsh		

**Rowallane Community Hub**

Northern Ireland - Charity number 100781

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# Accounts

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Company registration number: NIC609218

Charity registration number: 100781

# Rowallane Community Hub

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 September 2024

# Rowallane Community Hub

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## **Rowallane Community Hub**

### **Reference and Administrative Details**

<b>Trustees</b>	Mr Raymond Cochrane Mr Arthur Wilkinson Mr Trevor Bland Mrs Susan Evelyn Welsh Ms Elaine Baysting
<b>Secretary</b>	Mrs Hazel Bland
<b>Charity Registration Number</b>	100781
<b>Company Registration Number</b>	NIC609218
<b>Registered Office</b>	35 Main Street Saintfield Ballynahinch Country Down BT24 7AB
<b>Independent Examiner</b>	RBCA Limited Chartered Accountants Linenhall Exchange 26 Linenhall Street Belfast BT2 8BG

# Rowallane Community Hub

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 September 2024.

### Structure, governance and management

The organisation is a charitable company, limited by guarantee and incorporated on 27 September 2011. The company is governed under its Articles of Association and in the event of the company being wound up members would be required to contribute an amount not exceeding £1.

### Objectives and activities

The objects of Rowallane Community Hub are to promote the benefit of the inhabitants of Rowallane area and its environs to:

- Provide facilities in the interests of social welfare for recreation and other leisure time occupation with the object of improving the quality of life for the inhabitants of the area of benefit.
- Advance community development in the area of benefit, and in particular the promotion of the community and voluntary sector for the benefit of the public by providing support and facilities to community and voluntary groups.
- Promote education and training by: providing facilities and equipment for the educational courses and programmes; and promoting knowledge and education in good gardening principles and the protection of the natural environment and encouraging participation in horticultural and gardening activities.
- Promote good community relations.

The Charity complies with the duty to have regard to the Commission's Public Benefit requirement statutory guidance. In setting the objectives and planning the activities for the year the Trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance to ensure that the activities have helped to achieve the Charity's purposes and provide a benefit to the beneficiaries.

### Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr Raymond Cochrane (appointed 24 July 2024)
	Mr Arthur Wilkinson
	Mr Trevor Bland
	Mrs Susan Evelyn Welsh
	Ms Elaine Baysting (appointed 24 July 2024)
	Mr Brian John Graham (resigned 1 July 2024)
	Mr Ian William Mack (resigned 18 November 2024)
	Ms Pearl Mary Ashby (resigned 24 July 2024)
Secretary:	Mrs Hazel Bland (appointed 29 July 2024)

# Rowallane Community Hub

## Trustees' Report

### **Public benefit**

The public benefit of the charity include:

- giving people a meeting place to get together with others to do enjoy social interaction and to take part in activities of a social and recreational nature. The participants learn new skills and share their own knowledge and skills with each other.
- encouraging people to become active in a voluntary capacity, organise groups if required and use our facilities and activities to make life better for themselves and their neighbours.
- the education of people in a range of subjects including Horticulture, the environment, gardening, computer training, numeracy and literacy.
- providing neutral space in the town of Saintfield which will be promoted to the whole community regardless of religion, ethnic origin or personal background.

### **Achievements and performance**

Rowallane Community Hub during this period continues to provide a shared community space for community groups, voluntary and statutory organisations, to meet and offer services. The hall operates in two separate buildings i.e. main building with upstairs conference room, accessible toilet, kitchen and store, which can be accessed by a lift, and a ground floor building at the rear of the site which provides additional space, toilets and kitchen area.

During this period, we facilitated 7 regular user groups and 40 ad hoc users. The facility, all of which provides support and services to the residents of Saintfield and surrounding area and improving their quality of life, had a footfall of approximately 3000 in the year. Our users' activities include Rowallane Men's Shed, children's dance class, Bible classes, training, interagency meetings, networking meetings, children's parties, public meetings and youth activities etc. In addition, we facilitate a Hen's Shed, Club @ The Hub, sewing and craft classes, physical activity classes, and Children's Summer Scheme, again reducing social isolation and improving the health and wellbeing of local people.

Rowallane Community Hub is an integral part of the community infrastructure in Saintfield providing a welcoming and accessible space for community use to meet a range of needs.

### **Financial review**

During the year, Rowallane Community Hub had income in the year of £13,754. There was costs in the year of £29,897 including depreciation of £15,658. This resulted in an overall deficit in the year of £16,143 (2023: £3,290)

### **Statement of trustees' responsibilities**

The trustees (who are also the directors of Rowallane Community Hub for the purposes of company law) are responsible for preparing the trustees' 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".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

## Rowallane Community Hub

### Trustees' Report

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Small companies provision statement**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on ~~..20 Jun 2025~~ and signed on its behalf by:

*Hazel Bland*

.....  
Mrs Hazel Bland  
Company secretary

## Rowallane Community Hub

### Independent Examiner's Report to the trustees of Rowallane Community Hub ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2024.

#### Responsibilities and basis of report

As the charity trustees of Rowallane Community Hub (and also the directors of the company 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

#### Basis of independent examiner's report

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 includes 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; and
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.

**Rowallane Community Hub**

**Independent Examiner's Report to the trustees of Rowallane Community Hub  
( 'the Company' )**

*Brian Stewart*

.....  
Brian Stewart  
RBCA Ltd  
Chartered Accountants

Linenhall Exchange  
26 Linenhall Street  
Belfast  
BT2 8BG

20 Jun 2025  
Date:.....

## Rowallane Community Hub

### Statement of Financial Activities for the Year Ended 30 September 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2024 £	Total 2023 £ (As restated)
<b>Income and Endowments from:</b>				
Donations and legacies	3	3,419	3,419	10,710
Charitable activities	4	9,383	9,383	15,816
Other income	5	952	952	1,207
Total income		<u>13,754</u>	<u>13,754</u>	<u>27,733</u>
<b>Expenditure on:</b>				
Charitable activities	6	(29,897)	(29,897)	(31,023)
Total expenditure		<u>(29,897)</u>	<u>(29,897)</u>	<u>(31,023)</u>
Net expenditure		<u>(16,143)</u>	<u>(16,143)</u>	<u>(3,290)</u>
Net movement in funds		(16,143)	(16,143)	(3,290)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>144,709</u>	<u>144,709</u>	<u>132,340</u>
Total funds carried forward	12	<u><u>128,566</u></u>	<u><u>128,566</u></u>	<u><u>129,050</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 12.

The notes on pages 9 to 15 form an integral part of these financial statements.

**Rowallane Community Hub**  
**(Registration number: NIC609218)**  
**Balance Sheet as at 30 September 2024**

	Note	2024 £	2023 £ (As restated)
<b>Fixed assets</b>			
Tangible assets	9	242,693	242,693
<b>Current assets</b>			
Cash at bank and in hand		20,823	20,898
<b>Creditors: Amounts falling due within one year</b>	10	<u>(134,950)</u>	<u>(134,541)</u>
<b>Net current liabilities</b>		<u>(114,127)</u>	<u>(113,643)</u>
<b>Net assets</b>		<u>128,566</u>	<u>129,050</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>128,566</u>	<u>129,050</u>
<b>Total funds</b>	12	<u>128,566</u>	<u>129,050</u>

For the financial year ending 30 September 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 20 Jun 2025..... and signed on their behalf by:

*Hazel Bland*

.....  
 Mrs Hazel Bland  
 Company secretary

The notes on pages 9 to 15 form an integral part of these financial statements.

## Rowallane Community Hub

### Notes to the Financial Statements for the Year Ended 30 September 2024

#### 1 Charity status

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

35 Main Street  
Saintfield  
Ballynahinch  
Country Down  
BT24 7AB

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

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

##### Statement of compliance

The financial statements have been prepared in accordance 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 UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### Basis of preparation

Rowallane Community Hub meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the financial currency of the entity. The level of rounding is to the nearest £.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### Fund accounting

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

## Rowallane Community Hub

### Notes to the Financial Statements for the Year Ended 30 September 2024

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### Tangible fixed assets

Tangible fixed assets are initially recorded at cost less accumulated depreciation and impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Leasehold improvements	4% straight line

## Rowallane Community Hub

### Notes to the Financial Statements for the Year Ended 30 September 2024

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### 3 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Donations			
Donations	2,429	2,429	615
Grants, including capital grants;			
Government grants	990	990	10,095
	3,419	3,419	10,710

#### 4 Income from charitable activities

	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>
Room hire	3,858	3,858
Rental income	5,525	5,525
	9,383	9,383
	<b>Unrestricted funds General £</b>	<b>Total 2023 £</b>
Room hire	10,415	10,415
Rental income	5,400	5,400
	15,815	15,815

## Rowallane Community Hub

### Notes to the Financial Statements for the Year Ended 30 September 2024

#### 5 Other income

	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Other income	952	952	1,207

#### 6 Expenditure on charitable activities

	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>	<b>Total 2023 £ (As restated)</b>
Charitable activities	29,897	29,897	31,023

## Rowallane Community Hub

### Notes to the Financial Statements for the Year Ended 30 September 2024

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year (2023 : nil).

#### 8 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	600	522

#### 9 Tangible fixed assets

	Leasehold Improvements £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 October 2023	391,440	4,871	396,311
At 30 September 2024	391,440	4,871	396,311
<b>Depreciation</b>			
At 1 October 2023	133,090	4,871	137,961
Charge for the year	15,657	-	15,657
At 30 September 2024	148,747	4,871	153,618
<b>Net book value</b>			
At 30 September 2024	242,693	-	242,693
At 30 September 2023	258,350	-	258,350

#### 10 Creditors: amounts falling due within one year

	2024 £	2023 £
Other loans	134,230	134,230
Accruals	720	311
	134,950	134,541

## Rowallane Community Hub

### Notes to the Financial Statements for the Year Ended 30 September 2024

#### 11 Obligations under leases and hire purchase contracts

##### Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Land and buildings</b>		
Within one year	3,600	3,600
Between one and five years	14,400	14,400
After five years	34,200	37,800
	52,200	55,800

#### 12 Funds

	<b>Balance at 1 October 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 30 September 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General	144,709	13,754	(29,897)	128,566

	<b>Balance at 1 October 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 30 September 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General	132,340	26,788	(30,078)	129,050
<b>Restricted funds</b>	-	945	(945)	-
<b>Total funds</b>	132,340	27,733	(31,023)	129,050

#### Prior year adjustment

The prior year adjustment relates to accumulated depreciation which should have been recognised in prior years. The impact has been to reduce fixed assets by £133,090 and reserves by £133,090.

## Rowallane Community Hub

### Notes to the Financial Statements for the Year Ended 30 September 2024

#### 13 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Total funds at 30 September 2024 £</b>
Tangible fixed assets	242,693	242,693
Current assets	20,823	20,823
Current liabilities	(134,950)	(134,950)
Total net assets	<u>128,566</u>	<u>128,566</u>

	<b>Unrestricted funds General £</b>	<b>Total funds at 30 September 2023 £</b>
Tangible fixed assets	242,693	242,693
Current assets	20,898	20,898
Current liabilities	(134,541)	(134,541)
Total net assets	<u>129,050</u>	<u>129,050</u>

**Rowallane Community Hub**

Northern Ireland - Charity number 100781

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# Accounts

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Company registration number: NI609218  
Charity registration number: 100781

**ROWALLANE COMMUNITY HUB  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

## Rowallane Community Hub Contents

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**Rowallane Community Hub  
Reference and Administrative Details  
For The Year Ended 30 September 2025**

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**Trustees** Mr Raymond Cochrane  
Mr Arthur Wilkinson (resigned 26/08/2025)  
Mr Trevor Bland  
Mrs Susan Evelyn Welsh  
Ms Elaine Baysting  
Mrs Hazel Bland

**Charity Number** 100781

**Company Number** NI609218

**Registered Office** 35 Main Street  
Saintfield  
Country Down  
BT24 7AB

**Independent Examiner** Brian Stewart  
RBCA Limited  
Chartered Accountants  
Linenhall Exchange  
26 Linenhall Street  
Belfast  
BT2 8BG

**Rowallane Community Hub**  
**Company No. NI609218**  
**Trustees' Report For The Year Ended 30 September 2025**

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The trustees present their report and the financial statements for the year ended 30 September 2025.

## **Objectives and Activities**

### **Aims and Objectives**

The objects of Rowallane Community Hub are to promote the benefit of the inhabitants of Rowallane area and its environs to:

- Provide facilities in the interests of social welfare for recreation and other leisure time occupation with the object of improving the quality of life for the inhabitants of the area of benefit.
- Advance community development in the area of benefit, and in particular the promotion of the community and voluntary sector for the benefit of the public by providing support and facilities to community and voluntary groups.
- Promote education and training by: providing facilities and equipment for the educational courses and programmes; and promoting knowledge and education in good gardening principles and the protection of the natural environment and encouraging participation in horticultural and gardening activities.
- Promote good community relations.

The Charity complies with the duty to have regard to the Commission's Public Benefit requirement statutory guidance. In setting the objectives and planning the activities for the year the Trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance to ensure that the activities have helped to achieve the Charity's purposes and provide a benefit to the beneficiaries.

### **Public Benefit**

The public benefit of the charity include:

- giving people a meeting place to get together with others to do enjoy social interaction and to take part in activities of a social and recreational nature. The participants learn new skills and share their own knowledge and skills with each other.
- encouraging people to become active in a voluntary capacity, organise groups if required and use our facilities and activities to make life better for themselves and their neighbours.
- the education of people in a range of subjects including Horticulture, the environment, gardening, computer training, numeracy and literacy.
- providing neutral space in the town of Saintfield which will be promoted to the whole community regardless of religion, ethnic origin and personal background.

## **Achievements and Performance**

### **Main Achievements**

Rowallane Community Hub during this period continues to provide a shared community space for community groups, voluntary and statutory organisations, to meet and offer services. The hall operates in two separate buildings i.e. main building with upstairs conference room, accessible toilet, kitchen and store, which can be accessed by a lift, and a ground floor building at the rear of the site which provides additional space, toilets and kitchen area.

During this period, we facilitated 10 regular user groups and 40 ad hoc users. The facility, all of which provides support and services to the residents of Saintfield and surrounding area and improving their quality of life, had a footfall of approximately 5000 in the year. Our users' activities include Rowallane Men's Shed, children's dance class, Bible classes, training, interagency meetings, networking meetings, children's parties, public meetings and youth activities etc. In addition, we facilitate a Hen's Shed, Club @ The Hub, sewing and craft classes, and physical activity classes, again reducing social isolation and improving the health and wellbeing of local people.

**Rowallane Community Hub  
Trustees' Report (continued)  
For The Year Ended 30 September 2025**

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**Financial Review**

**Financial Position**

During the year, Rowallane Community Hub had income in the year of £16,472 (2024:£13,754). There was costs in the year of £25,950 (2024:£29,897) including depreciation of £15,658. This resulted in an overall deficit in the year of £9,478 (2024: £16,143).

**Trustees and Officers**

The trustees and officers served during the year are listed on page 1.

**Structure, Governance and Management**

**Governing Document**

The organisation is a charitable company, limited by guarantee and incorporated on 27 September 2011. The company is governed under its Articles of Association and in the event of the company being wound up members would be required to contribute an amount not exceeding £1.

**Statement of Trustees' Responsibilities**

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small Company Rules**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:



-----  
Mrs Hazel Bland

Trustee

Date

16 May 2026

**Rowallane Community Hub**  
**Independent Examiner's Report to the Trustees of Rowallane Community Hub**  
**For The Year Ended 30 September 2025**

---

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2025.

**Responsibilities and Basis of Report**

As the charity trustees (and also the directors of the company 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 (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.

**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. 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 includes 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.

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.

*Brian Stewart*

-----  
Brian Stewart

Date 18 May 2026  
RBCA Limited  
Chartered Accountants  
Linenhall Exchange  
26 Linenhall Street  
Belfast  
BT2 8BG

**Rowallane Community Hub**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**For The Year Ended 30 September 2025**

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM:</b>			
Donations and legacies	<b>3</b>	4,436	3,419
Charitable activities:	<b>4</b>		
Charitable Activity		11,196	9,383
Other		840	952
		16,472	13,754
<b>EXPENDITURE ON:</b>			
Charitable activities:	<b>5</b>		
Charitable Activity		(25,950)	(29,897)
<b>NET EXPENDITURE</b>		(9,478)	(16,143)
<b>NET MOVEMENT IN FUNDS</b>		(9,478)	(16,143)
<b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward		128,566	144,709
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>10</b>	119,088	128,566

The notes on pages 7 to 10 form part of these financial statements.

**Rowallane Community Hub  
Balance Sheet  
As At 30 September 2025**

	Notes	2025 Unrestricted funds £	2024 Total funds £
<b>FIXED ASSETS</b>			
Tangible Assets	<b>7</b>	227,487	242,693
		<u>227,487</u>	<u>242,693</u>
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		26,611	20,823
		<u>26,611</u>	<u>20,823</u>
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>8</b>	(135,010)	(134,950)
		<u>(135,010)</u>	<u>(134,950)</u>
<b>NET CURRENT ASSETS (LIABILITIES)</b>		(108,399)	(114,127)
		<u>(108,399)</u>	<u>(114,127)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		119,088	128,566
		<u>119,088</u>	<u>128,566</u>
<b>NET ASSETS</b>		119,088	128,566
		<u>119,088</u>	<u>128,566</u>
<b>FUNDS OF THE CHARITY</b>			
Unrestricted Funds		119,088	128,566
		<u>119,088</u>	<u>128,566</u>
<b>TOTAL FUNDS</b>	<b>10</b>	119,088	128,566
		<u>119,088</u>	<u>128,566</u>

For the year ending 30 September 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

On behalf of the board

*H Bland*

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Mrs Hazel Bland

Trustee

Date

16 May 2026

The notes on pages 7 to 10 form part of these financial statements.

**Rowallane Community Hub  
Notes to the Financial Statements  
For The Year Ended 30 September 2025**

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**1. General Information**

Rowallane Community Hub is a company limited by guarantee, incorporated in Northern Ireland, registered number NI609218 and registered charity number 100781. The registered office is 35 Main Street, Saintfield, Country Down, BT24 7AB.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements 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 charitable company is a Public Benefit Entity as defined by FRS 102.

**2.2. Going Concern Disclosure**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

**2.3. Fund Accounting**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**2.4. Incoming Resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**2.5. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold Property	4% straight line
Fixture & Fitting	33% straight line

**2.6. Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

**Rowallane Community Hub**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 September 2025**

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**2.7. Financial Instruments**

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value, with the exception of any interest-bearing loans which are subsequently measured at amortised cost using the effective interest method.

**3. Income from Donations and Legacies**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Donations and gifts	4,436	2,429
Grants	-	990
	4,436	3,419
	4,436	3,419

**4. Income from Charitable Activities**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Charitable Activity	11,196	9,383
	11,196	9,383

**5. Analysis of Expenditure**

	<b>2025</b>
	<b>Support costs</b>
	(see note 6)
	<b>£</b>
Charitable Activity	25,950
	25,950

	<b>2024</b>
	<b>Support costs</b>
	(see note 6)
	<b>£</b>
Charitable Activity	29,897
	29,897

**6. Support Costs**

	<b>2025</b>
	<b>Charitable Activity</b>
	<b>£</b>
Premises expenses	7,657
General administration	2,508
Depreciation	15,785
	25,950
	25,950

**Rowallane Community Hub**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 September 2025**

	<b>2024</b> <b>Charitable</b> <b>Activity</b> <b>£</b>
Premises expenses	9,395
General administration	4,844
Depreciation	15,658
	29,897
	29,897

**7. Tangible Assets**

	<b>Land &amp; Property</b>		<b>Computer Equipment</b>	
	<b>Leasehold</b>	<b>Fixtures &amp; Fittings</b>	<b>£</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
As at 1 October 2024	391,440	4,871	-	396,311
Additions	-	-	579	579
As at 30 September 2025	391,440	4,871	579	396,890
<b>Depreciation</b>				
As at 1 October 2024	148,747	4,871	-	153,618
Provided during the period	15,658	-	127	15,785
As at 30 September 2025	164,405	4,871	127	169,403
<b>Net Book Value</b>				
As at 30 September 2025	227,035	-	452	227,487
As at 1 October 2024	242,693	-	-	242,693

**8. Creditors: Amounts Falling Due Within One Year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other loans	134,230	134,230
Accruals and deferred income	780	720
	135,010	134,950

**Rowallane Community Hub**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 September 2025**

**10. Movement in Funds**

	<b>As at 1 October 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 30 September 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	128,566	16,472	(25,950)	119,088
<b>Total funds</b>	<u>128,566</u>	<u>16,472</u>	<u>(25,950)</u>	<u>119,088</u>

	<b>As at 1 October 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 30 September 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	144,709	13,754	(29,897)	128,566
<b>Total funds</b>	<u>144,709</u>	<u>13,754</u>	<u>(29,897)</u>	<u>128,566</u>

**11. Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

**12. Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.

**13. Operating Lease**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Land and buildings</b>		
Within one year	3,600	3,600
Between one and five years	14,400	14,400
After five years	30,600	34,200
	<u>48,600</u>	<u>52,200</u>

**Rowallane Community Hub**

Northern Ireland - Charity number 100781

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# Annual report

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**Rowallane Community Hub**  
**Company No. NI609218**  
**Trustees' Report For The Year Ended 30 September 2025**

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The trustees present their report and the financial statements for the year ended 30 September 2025.

## **Objectives and Activities**

### **Aims and Objectives**

The objects of Rowallane Community Hub are to promote the benefit of the inhabitants of Rowallane area and its environs to:

- Provide facilities in the interests of social welfare for recreation and other leisure time occupation with the object of improving the quality of life for the inhabitants of the area of benefit.
- Advance community development in the area of benefit, and in particular the promotion of the community and voluntary sector for the benefit of the public by providing support and facilities to community and voluntary groups.
- Promote education and training by: providing facilities and equipment for the educational courses and programmes; and promoting knowledge and education in good gardening principles and the protection of the natural environment and encouraging participation in horticultural and gardening activities.
- Promote good community relations.

The Charity complies with the duty to have regard to the Commission's Public Benefit requirement statutory guidance. In setting the objectives and planning the activities for the year the Trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance to ensure that the activities have helped to achieve the Charity's purposes and provide a benefit to the beneficiaries.

### **Public Benefit**

The public benefit of the charity include:

- giving people a meeting place to get together with others to do enjoy social interaction and to take part in activities of a social and recreational nature. The participants learn new skills and share their own knowledge and skills with each other.
- encouraging people to become active in a voluntary capacity, organise groups if required and use our facilities and activities to make life better for themselves and their neighbours.
- the education of people in a range of subjects including Horticulture, the environment, gardening, computer training, numeracy and literacy.
- providing neutral space in the town of Saintfield which will be promoted to the whole community regardless of religion, ethnic origin and personal background.

## **Achievements and Performance**

### **Main Achievements**

Rowallane Community Hub during this period continues to provide a shared community space for community groups, voluntary and statutory organisations, to meet and offer services. The hall operates in two separate buildings i.e. main building with upstairs conference room, accessible toilet, kitchen and store, which can be accessed by a lift, and a ground floor building at the rear of the site which provides additional space, toilets and kitchen area.

During this period, we facilitated 10 regular user groups and 40 ad hoc users. The facility, all of which provides support and services to the residents of Saintfield and surrounding area and improving their quality of life, had a footfall of approximately 5000 in the year. Our users' activities include Rowallane Men's Shed, children's dance class, Bible classes, training, interagency meetings, networking meetings, children's parties, public meetings and youth activities etc. In addition, we facilitate a Hen's Shed, Club @ The Hub, sewing and craft classes, and physical activity classes, again reducing social isolation and improving the health and wellbeing of local people.

**Rowallane Community Hub  
Trustees' Report (continued)  
For The Year Ended 30 September 2025**

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**Financial Review**

**Financial Position**

During the year, Rowallane Community Hub had income in the year of £16,472 (2024:£13,754). There was costs in the year of £25,950 (2024:£29,897) including depreciation of £15,658. This resulted in an overall deficit in the year of £9,478 (2024: £16,143).

**Trustees and Officers**

The trustees and officers served during the year are listed on page 1.

**Structure, Governance and Management**

**Governing Document**

The organisation is a charitable company, limited by guarantee and incorporated on 27 September 2011. The company is governed under its Articles of Association and in the event of the company being wound up members would be required to contribute an amount not exceeding £1.

**Statement of Trustees' Responsibilities**

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small Company Rules**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:



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Mrs Hazel Bland

Trustee

Date

16 May 2026

**Rowallane Community Hub**

Northern Ireland - Charity number 100781

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# Annual return

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**Rowallane Community Hub**  
**Independent Examiner's Report to the Trustees of Rowallane Community Hub**  
**For The Year Ended 30 September 2025**

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I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2025.

**Responsibilities and Basis of Report**

As the charity trustees (and also the directors of the company 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 (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.

**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. 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 includes 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.

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.

*Brian Stewart*

-----  
Brian Stewart

Date 18 May 2026  
RBCA Limited  
Chartered Accountants  
Linenhall Exchange  
26 Linenhall Street  
Belfast  
BT2 8BG

**Rowallane Community Hub**

Northern Ireland - Charity number 100781

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# Accounts

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COMPANY REGISTRATION NUMBER: NI609218  
CHARITY REGISTRATION NUMBER: NIC100781

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**Rowallane Community Hub**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**30 September 2023**

# Rowallane Community Hub

## Company Limited by Guarantee

### Financial Statements

Year ended 30 September 2023

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Statement of financial activities (including income and expenditure account)	<b>5</b>
Statement of financial position	<b>6</b>
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# Rowallane Community Hub

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

#### Year ended 30 September 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2023.

#### Reference and administrative details

<b>Registered charity name</b>	Rowallane Community Hub
<b>Charity registration number</b>	NIC100781
<b>Company registration number</b>	NI609218
<b>Principal office and registered office</b>	35 Main Street Saintfield Ballynahinch Co. Down BT24 7AB Northern Ireland

#### The trustees

Mr B J Graham  
Mr A T Bland  
Mr A Wilkinson  
Mrs P M Ashby  
Dr I W Mack  
Mrs S E Welsh

**Company secretary** Mr B J Graham

**Independent examiner** Ms Elaine Mulholland  
216/218 Holywood Road  
Belfast  
BT4 1PD

#### Structure, governance and management

The organisation is a charitable company, limited by guarantee and incorporated on 27 September 2011. The company is governed under its Articles of Association and in the event of the company being wound up members would be required to contribute an amount not exceeding £1.

## **Rowallane Community Hub**

### **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

### **Year ended 30 September 2023**

#### **Objectives and activities**

The objects of Rowallane Community Hub are to promote the benefit of the inhabitants of the Rowallane area and it environs to:

- provide facilities in the interests of social welfare for recreation and other leisure time occupation with the object of improving the conditions of life for the inhabitants of the area of benefit;
- advance community development in the area of benefit and in particular the promotion of the community and voluntary sector for the benefit of the public by providing support and facilities to community and voluntary groups;
- promote education and training by:
  - (i) providing facilities and equipment for the educational courses and programmes;
  - (ii) promoting knowledge and education in good gardening principles and the protection of the natural environment and encouraging participation in horticultural and gardening activities;
- promote good community relations.

The Charity complies with the duty to have regard to the Commission's Public Benefit requirement statutory guidance: In setting the objectives and planning the activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

#### **Achievements and performance**

Rowallane Community Hub was officially opened on 31 March 2015 having undertaken the substantial project of developing 2 derelict barns and a yard to create a modern, accessible, multi-use space available to all members of Saintfield and neighbouring communities. Development costs have included the creation of a community hall and community allotments. During the year the charity has continued to develop its facilities with assistance of grants including from DAERA and Awards for All.

#### **Financial review**

During the year Rowallane Community Hub received grants towards the project to the value of £10,095 (2022 £nil), and generated other income from its facilities of £17,638 (2022 £11,458). This resulted in an overall surplus of £12,368 for the year.

## Rowallane Community Hub

### Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 30 September 2023

#### Responsibilities of the trustees

The trustees (who are also the directors of Rowallane Community Hub for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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 charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 19 June 2024 and signed on behalf of the board of trustees by:



Mr B J Graham  
Trustee

# Rowallane Community Hub

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Rowallane Community Hub

#### Year ended 30 September 2023

I report to the trustees on my examination of the financial statements of Rowallane Community Hub ('the charity') for the year ended 30 September 2023.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

*Elaine Mulholland*

Ms Elaine Mulholland  
Independent Examiner

216/218 Holywood Road  
Belfast  
BT4 1PD

## Rowallane Community Hub

Company Limited by Guarantee

Statement of Financial Activities  
(including income and expenditure account)

Year ended 30 September 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	615	–	615	593
Charitable activities	6	19,566	945	20,511	5,997
Other income	7	6,607	–	6,607	4,868
<b>Total income</b>		<u>26,788</u>	<u>945</u>	<u>27,733</u>	<u>11,458</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	14,420	945	15,365	11,843
<b>Total expenditure</b>		<u>14,420</u>	<u>945</u>	<u>15,365</u>	<u>11,843</u>
<b>Net income/(expenditure) and net movement in funds</b>					
		<u>12,368</u>	–	<u>12,368</u>	<u>(385)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		(19,453)	284,883	265,430	265,815
<b>Total funds carried forward</b>		<u>(7,085)</u>	<u>284,883</u>	<u>277,798</u>	<u>265,430</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# Rowallane Community Hub

## Company Limited by Guarantee

### Statement of Financial Position

30 September 2023

	Note	2023 £	£	2022 £
<b>Fixed assets</b>				
Tangible fixed assets	12		391,440	391,440
<b>Current assets</b>				
Cash at bank and in hand		20,898		9,222
<b>Net current assets</b>			20,898	9,222
<b>Total assets less current liabilities</b>			412,338	400,662
<b>Creditors: amounts falling due after more than one year</b>	13		134,540	135,232
<b>Net assets</b>			277,798	265,430
<b>Funds of the charity</b>				
Restricted funds			284,883	284,883
Unrestricted funds			(7,085)	(19,453)
<b>Total charity funds</b>	14		277,798	265,430

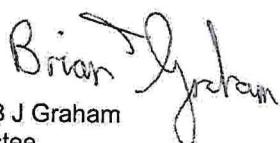
For the year ending 30 September 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

#### Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 19 June 2024, and are signed on behalf of the board by:



Mr B J Graham  
Trustee

# Rowallane Community Hub

## Company Limited by Guarantee

### Notes to the Financial Statements

#### Year ended 30 September 2023

##### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 35 Main Street, Saintfield, Ballynahinch, Co. Down, BT24 7AB, Northern Ireland.

##### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

##### 3. Accounting policies

###### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

###### Going concern

There are no material uncertainties about the charity's ability to continue.

###### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

###### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

###### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Rowallane Community Hub

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 September 2023

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

All fixed assets are initially recorded at cost.

# Rowallane Community Hub

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 September 2023

#### 3. Accounting policies *(continued)*

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office equipment - 20% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### 4. Limited by guarantee

The company is limited by guarantee and has no issued or authorised share capital.

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Donations	615	615	593	593

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Voluntary Income	10,416	–	10,416
Grant Income - DAERA	–	945	945
Grant Income - Awards for All	9,150	–	9,150
	19,566	945	20,511

## Rowallane Community Hub

## Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

## Year ended 30 September 2023

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Voluntary Income	5,997	–	5,997
Grant Income - DAERA	–	–	–
Grant Income - Awards for All	–	–	–
	<u>5,997</u>	<u>–</u>	<u>5,997</u>

## 7. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Rental Income	5,400	5,400	4,225	4,225
Other income type 2	1,207	1,207	643	643
	<u>6,607</u>	<u>6,607</u>	<u>4,868</u>	<u>4,868</u>

## 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Support costs	14,420	945	15,365

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Support costs	11,843	–	11,843

## 9. Expenditure on charitable activities by activity type

	Support costs £	Total funds 2023 £	Total fund 2022 £
Governance costs	15,365	15,365	11,843

## 10. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>522</u>	<u>500</u>

## 11. Trustee remuneration and expenses

No trustees received remuneration or other benefits through employment of the charity.

## Rowallane Community Hub

## Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

## Year ended 30 September 2023

## 12. Tangible fixed assets

	Fixtures and fittings £	Land and buildings £	Total £
<b>Cost</b>			
At 1 October 2022 and 30 September 2023	<u>4,871</u>	<u>391,440</u>	<u>396,311</u>
<b>Depreciation</b>			
At 1 October 2022 and 30 September 2023	<u>4,871</u>	<u>–</u>	<u>4,871</u>
<b>Carrying amount</b>			
At 30 September 2023	<u>–</u>	<u>391,440</u>	<u>391,440</u>
At 30 September 2022	<u>–</u>	<u>391,440</u>	<u>391,440</u>

## 13. Creditors: amounts falling due after more than one year

	2023 £	2022 £
Other creditors	<u>134,540</u>	<u>135,232</u>

## 14. Analysis of charitable funds

## Unrestricted funds

	At 1 October 2022	Income	Expenditure	At 30 September 2023
	£	£	£	£
Unrestricted Fund	<u>(19,453)</u>	<u>26,788</u>	<u>(14,420)</u>	<u>(7,085)</u>

	At 1 October 2021	Income	Expenditure	At 30 September 2022
	£	£	£	£
Unrestricted Fund	<u>(19,068)</u>	<u>11,458</u>	<u>(11,843)</u>	<u>(19,453)</u>

## Restricted funds

	At 1 October 2022	Income	Expenditure	At 30 September 2023
	£	£	£	£
Restricted Fund	<u>284,883</u>	<u>945</u>	<u>(945)</u>	<u>284,883</u>

	At 1 October 2021	Income	Expenditure	At 30 September 2022
	£	£	£	£
Restricted Fund	<u>284,883</u>	<u>–</u>	<u>–</u>	<u>284,883</u>

# Rowallane Community Hub

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 September 2023

#### 15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	–	391,440	<b>391,440</b>
Current assets	20,898	–	<b>20,898</b>
Creditors less than 1 year	(27,983)	(106,557)	<b>(134,540)</b>
<b>Net assets</b>	<u>(7,085)</u>	<u>284,883</u>	<u><b>277,798</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	–	391,440	391,440
Current assets	9,222	–	9,222
Creditors less than 1 year	(28,675)	(106,557)	(135,232)
<b>Net assets</b>	<u>(19,453)</u>	<u>284,883</u>	<u>265,430</u>

**Rowallane Community Hub**

Northern Ireland - Charity number 100781

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# Annual report

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COMPANY REGISTRATION NUMBER: NI609218  
CHARITY REGISTRATION NUMBER: NIC100781

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**Rowallane Community Hub**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**30 September 2023**

# Rowallane Community Hub

## Company Limited by Guarantee

### Financial Statements

Year ended 30 September 2023

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# Rowallane Community Hub

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

#### Year ended 30 September 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2023.

#### Reference and administrative details

<b>Registered charity name</b>	Rowallane Community Hub
<b>Charity registration number</b>	NIC100781
<b>Company registration number</b>	NI609218
<b>Principal office and registered office</b>	35 Main Street Saintfield Ballynahinch Co. Down BT24 7AB Northern Ireland

#### The trustees

Mr B J Graham  
Mr A T Bland  
Mr A Wilkinson  
Mrs P M Ashby  
Dr I W Mack  
Mrs S E Welsh

**Company secretary** Mr B J Graham

**Independent examiner** Ms Elaine Mulholland  
216/218 Holywood Road  
Belfast  
BT4 1PD

#### Structure, governance and management

The organisation is a charitable company, limited by guarantee and incorporated on 27 September 2011. The company is governed under its Articles of Association and in the event of the company being wound up members would be required to contribute an amount not exceeding £1.

# Rowallane Community Hub

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 30 September 2023

##### Objectives and activities

The objects of Rowallane Community Hub are to promote the benefit of the inhabitants of the Rowallane area and its environs to:

- provide facilities in the interests of social welfare for recreation and other leisure time occupation with the object of improving the conditions of life for the inhabitants of the area of benefit;
- advance community development in the area of benefit and in particular the promotion of the community and voluntary sector for the benefit of the public by providing support and facilities to community and voluntary groups;
- promote education and training by:
  - (i) providing facilities and equipment for the educational courses and programmes;
  - (ii) promoting knowledge and education in good gardening principles and the protection of the natural environment and encouraging participation in horticultural and gardening activities;
- promote good community relations.

The Charity complies with the duty to have regard to the Commission's Public Benefit requirement statutory guidance. In setting the objectives and planning the activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

##### Achievements and performance

Rowallane Community Hub was officially opened on 31 March 2015 having undertaken the substantial project of developing 2 derelict barns and a yard to create a modern, accessible, multi-use space available to all members of Saintfield and neighbouring communities. Development costs have included the creation of a community hall and community allotments. During the year the charity has continued to develop its facilities with assistance of grants including from DAERA and Awards for All.

##### Financial review

During the year Rowallane Community Hub received grants towards the project to the value of £10,095 (2022 £nil), and generated other income from its facilities of £17,638 (2022 £11,458). This resulted in an overall surplus of £12,368 for the year.

## Rowallane Community Hub

### Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 September 2023

#### Responsibilities of the trustees

The trustees (who are also the directors of Rowallane Community Hub for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees *must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period.*

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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 charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 19 June 2024 and signed on behalf of the board of trustees by:



Mr B J Graham  
Trustee

**Rowallane Community Hub**

Northern Ireland - Charity number 100781

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# Annual return

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# Rowallane Community Hub

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Rowallane Community Hub

#### Year ended 30 September 2023

I report to the trustees on my examination of the financial statements of Rowallane Community Hub ('the charity') for the year ended 30 September 2023.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

*Elaine Mulholland*

Ms Elaine Mulholland  
Independent Examiner

216/218 Holywood Road  
Belfast  
BT4 1PD

**Rowallane Community Hub**

Northern Ireland - Charity number 100781

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# Accounts

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**COMPANY REGISTRATION NUMBER: NI609218**  
**CHARITY REGISTRATION NUMBER: NIC100781**

**Rowallane Community Hub**  
**Company Limited by Guarantee**  
**Financial Statements**  
**30 September 2022**

**Rowallane Community Hub**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 30 September 2022**

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# Rowallane Community Hub

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

#### Year ended 30 September 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2022.

#### Reference and administrative details

**Registered charity name** Rowallane Community Hub

**Charity registration number** NIC100781

**Company registration number** NI609218

**Principal office and registered office** 35 Main Street  
Saintfield  
Ballynahinch  
Co. Down  
BT24 7AB  
Northern Ireland

#### The trustees

Mr B J Graham  
Mr A T Bland  
Mr A Wilkinson  
Mrs P M Ashby  
Dr I W Mack  
Mrs S E Welsh

**Company secretary** Mr B J Graham

**Independent examiner** Ms Elaine Mulholland  
216/218 Holywood Road  
Belfast  
BT4 1PD

#### Structure, governance and management

The organisation is a charitable company, limited by guarantee and incorporated on 27 September 2011. The company is governed under its Articles of Association and in the event of the company being wound up members would be required to contribute an amount not exceeding £1.

# Rowallane Community Hub

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 30 September 2022

##### Objectives and activities

The objects of Rowallane Community Hub are to promote the benefit of the inhabitants of the Rowallane area and its environs to:

- provide facilities in the interests of social welfare for recreation and other leisure time occupation with the object of improving the conditions of life for the inhabitants of the area of benefit;
- advance community development in the area of benefit and in particular the promotion of the community and voluntary sector for the benefit of the public by providing support and facilities to community and voluntary groups;
- promote education and training by:
  - (i) providing facilities and equipment for the educational courses and programmes;
  - (ii) promoting knowledge and education in good gardening principles and the protection of the natural environment and encouraging participation in horticultural and gardening activities;
- promote good community relations.

The Charity complies with the duty to have regard to the Commission's Public Benefit requirement statutory guidance: In setting the objectives and planning the activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

##### Achievements and performance

Rowallane Community Hub was officially opened on 31 March 2015 having undertaken the substantial project of developing 2 derelict barns and a yard to create a modern, accessible, multi-use space available to all members of Saintfield and neighbouring communities. Development costs have included the creation of a community hall and community allotments. During the year the charity has continued to develop its facilities and has continued to provide services to the local community in line with its objectives.

##### Financial review

During the year Rowallane Community Hub generated income from its facilities of £11,458. This resulted in a small overall loss of £385 for the year.

## Rowallane Community Hub

### Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

### Year ended 30 September 2022

#### Responsibilities of the trustees

The trustees (who are also the directors of Rowallane Community Hub for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

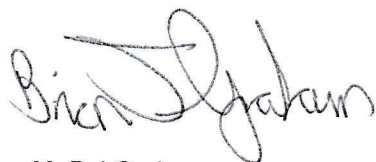
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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 charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 17 May 2023 and signed on behalf of the board of trustees by:



Mr B J Graham  
Trustee

# Rowallane Community Hub

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Rowallane Community Hub

#### Year ended 30 September 2022

I report to the trustees on my examination of the financial statements of Rowallane Community Hub ('the charity') for the year ended 30 September 2022.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Ms E Mulholland  
On behalf of Johnston Graham Limited  
Independent Examiner

216/218 Holywood Road  
Belfast  
BT4 1PD

# Rowallane Community Hub

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 30 September 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	593	–	<b>593</b>	–
Charitable activities	6	5,997	–	<b>5,997</b>	3,545
Investment income	7	–	–	–	12
Other income	8	4,868	–	<b>4,868</b>	4,200
<b>Total income</b>		<u>11,458</u>	<u>–</u>	<u><b>11,458</b></u>	<u>7,757</u>
<b>Expenditure</b>					
Expenditure on charitable activities	9,10	11,843	–	<b>11,843</b>	12,694
<b>Total expenditure</b>		<u>11,843</u>	<u>–</u>	<u><b>11,843</b></u>	<u>12,694</u>
<b>Net expenditure and net movement in funds</b>					
		<u>(385)</u>	<u>–</u>	<u><b>(385)</b></u>	<u>(4,937)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		(19,068)	284,883	<b>265,815</b>	270,752
<b>Total funds carried forward</b>		<u>(19,453)</u>	<u>284,883</u>	<u><b>265,430</b></u>	<u>265,815</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**Rowallane Community Hub**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**30 September 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	13	391,440	391,440
<b>Current assets</b>			
Cash at bank and in hand		<u>9,222</u>	9,107
<b>Net current assets</b>		<u>9,222</u>	<u>9,107</u>
<b>Total assets less current liabilities</b>		<b>400,662</b>	<b>400,547</b>
<b>Creditors: amounts falling due after more than one year</b>	14	<u>135,232</u>	<u>134,732</u>
<b>Net assets</b>		<u><b>265,430</b></u>	<u><b>265,815</b></u>
<b>Funds of the charity</b>			
Restricted funds		<b>284,883</b>	284,883
Unrestricted funds		<u><b>(19,453)</b></u>	<u>(19,068)</u>
<b>Total charity funds</b>	15	<u><b>265,430</b></u>	<u><b>265,815</b></u>

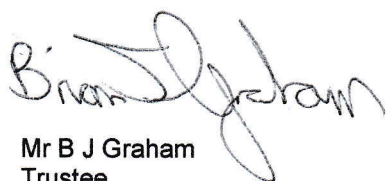
For the year ending 30 September 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 17 May 2023, and are signed on behalf of the board by:



Mr B J Graham  
Trustee

# Rowallane Community Hub

## Company Limited by Guarantee

### Notes to the Financial Statements

#### Year ended 30 September 2022

##### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 35 Main Street, Saintfield, Ballynahinch, Co. Down, BT24 7AB, Northern Ireland.

##### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

##### 3. Accounting policies

###### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

###### Going concern

There are no material uncertainties about the charity's ability to continue.

###### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

###### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

###### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Rowallane Community Hub

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 September 2022

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

All fixed assets are initially recorded at cost.

# Rowallane Community Hub

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 September 2022

#### 3. Accounting policies *(continued)*

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office equipment - 20% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### 4. Limited by guarantee

The company is limited by guarantee and has no issued or authorised share capital.

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>				
Donations	593	593	—	—

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grant Income	—	—	—
Voluntary Income	5,997	—	5,997
	<u>5,997</u>	<u>—</u>	<u>5,997</u>

## Rowallane Community Hub

## Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

## Year ended 30 September 2022

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grant Income - DAERA	–	1,134	1,134
Voluntary Income	2,411	–	2,411
	<u>2,411</u>	<u>1,134</u>	<u>3,545</u>

## 7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest received	–	–	12	12
	<u>–</u>	<u>–</u>	<u>12</u>	<u>12</u>

## 8. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Rental Income	4,225	4,225	4,200	4,200
Other income	643	643	–	–
	<u>4,868</u>	<u>4,868</u>	<u>4,200</u>	<u>4,200</u>

## 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Support costs	11,843	–	11,843
	<u>11,843</u>	<u>–</u>	<u>11,843</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Support costs	11,560	1,134	12,694
	<u>11,560</u>	<u>1,134</u>	<u>12,694</u>

## 10. Expenditure on charitable activities by activity type

	Total funds 2022 £	Total fund 2021 £
Support costs	11,843	12,694
Governance costs	<u>11,843</u>	<u>12,694</u>

# Rowallane Community Hub

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 September 2022

##### 11. Independent examination fees

	<b>2022</b>	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<b>500</b>	600

##### 12. Trustee remuneration and expenses

No trustees received remuneration or other benefits through employment of the charity.

##### 13. Tangible fixed assets

	Fixtures and fittings £	Land and buildings £	<b>Total £</b>
<b>Cost</b>			
At 1 October 2021 and 30 September 2022	<u>4,871</u>	<u>391,440</u>	<u>396,311</u>
<b>Depreciation</b>			
At 1 October 2021 and 30 September 2022	<u>4,871</u>	<u>–</u>	<u>4,871</u>
<b>Carrying amount</b>			
At 30 September 2022	<u>–</u>	<u>391,440</u>	<u>391,440</u>
At 30 September 2021	<u>–</u>	<u>391,440</u>	<u>391,440</u>

##### 14. Creditors: amounts falling due after more than one year

	<b>2022</b>	2021
	£	£
Other creditors	<b><u>135,232</u></b>	<u>134,732</u>

##### 15. Analysis of charitable funds

###### Unrestricted funds

	At 1 Oct 2021	Income	Expenditure	At 30 Sept 2022
	£	£	£	£
Unrestricted Fund	<u>(19,068)</u>	<u>11,458</u>	<u>(11,843)</u>	<u>(19,453)</u>
	At 1 Oct 2020	Income	Expenditure	At 30 Sept 2021
	£	£	£	£
Unrestricted Fund	<u>(14,131)</u>	<u>6,623</u>	<u>(11,560)</u>	<u>(19,068)</u>

# Rowallane Community Hub

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 September 2022

##### 15. Analysis of charitable funds *(continued)*

###### Restricted funds

	At 1 Oct 2021	Income	Expenditure	At 30 Sept 2022
	£	£	£	£
Restricted Fund	284,883	–	–	<b>284,883</b>

	At 1 Oct 2020	Income	Expenditure	At 30 Sept 2021
	£	£	£	£
Restricted Fund	284,883	1,134	(1,134)	284,883

##### 16. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	–	391,440	<b>391,440</b>
Current assets	9,222	–	<b>9,222</b>
Creditors less than 1 year	(28,675)	(106,557)	<b>(135,232)</b>
<b>Net assets</b>	<b>(19,453)</b>	<b>284,883</b>	<b>265,430</b>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Tangible fixed assets	–	391,440	391,440
Current assets	9,106	–	9,106
Creditors less than 1 year	(28,175)	(106,557)	(134,732)
<b>Net assets</b>	<b>(19,069)</b>	<b>284,883</b>	<b>265,814</b>

**Rowallane Community Hub**

Northern Ireland - Charity number 100781

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# Annual report

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# Rowallane Community Hub

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

#### Year ended 30 September 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2022.

#### Reference and administrative details

**Registered charity name** Rowallane Community Hub

**Charity registration number** NIC100781

**Company registration number** NI609218

**Principal office and registered office** 35 Main Street  
Saintfield  
Ballynahinch  
Co. Down  
BT24 7AB  
Northern Ireland

#### The trustees

Mr B J Graham  
Mr A T Bland  
Mr A Wilkinson  
Mrs P M Ashby  
Dr I W Mack  
Mrs S E Welsh

**Company secretary** Mr B J Graham

**Independent examiner** Ms Elaine Mulholland  
216/218 Holywood Road  
Belfast  
BT4 1PD

#### Structure, governance and management

The organisation is a charitable company, limited by guarantee and incorporated on 27 September 2011. The company is governed under its Articles of Association and in the event of the company being wound up members would be required to contribute an amount not exceeding £1.

# Rowallane Community Hub

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 30 September 2022

##### Objectives and activities

The objects of Rowallane Community Hub are to promote the benefit of the inhabitants of the Rowallane area and its environs to:

- provide facilities in the interests of social welfare for recreation and other leisure time occupation with the object of improving the conditions of life for the inhabitants of the area of benefit;
- advance community development in the area of benefit and in particular the promotion of the community and voluntary sector for the benefit of the public by providing support and facilities to community and voluntary groups;
- promote education and training by:
  - (i) providing facilities and equipment for the educational courses and programmes;
  - (ii) promoting knowledge and education in good gardening principles and the protection of the natural environment and encouraging participation in horticultural and gardening activities;
- promote good community relations.

The Charity complies with the duty to have regard to the Commission's Public Benefit requirement statutory guidance: In setting the objectives and planning the activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

##### Achievements and performance

Rowallane Community Hub was officially opened on 31 March 2015 having undertaken the substantial project of developing 2 derelict barns and a yard to create a modern, accessible, multi-use space available to all members of Saintfield and neighbouring communities. Development costs have included the creation of a community hall and community allotments. During the year the charity has continued to develop its facilities and has continued to provide services to the local community in line with its objectives.

##### Financial review

During the year Rowallane Community Hub generated income from its facilities of £11,458. This resulted in a small overall loss of £385 for the year.

## Rowallane Community Hub

### Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

### Year ended 30 September 2022

#### Responsibilities of the trustees

The trustees (who are also the directors of Rowallane Community Hub for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

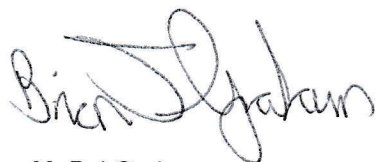
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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 charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 17 May 2023 and signed on behalf of the board of trustees by:



Mr B J Graham  
Trustee

**Rowallane Community Hub**

Northern Ireland - Charity number 100781

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# Annual return

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# Rowallane Community Hub

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Rowallane Community Hub

#### Year ended 30 September 2022

I report to the trustees on my examination of the financial statements of Rowallane Community Hub ('the charity') for the year ended 30 September 2022.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Ms E Mulholland  
On behalf of Johnston Graham Limited  
Independent Examiner

216/218 Holywood Road  
Belfast  
BT4 1PD