

Creggan Community Association

Northern Ireland · Charity number 100799

Details

Known as	CCA
Status	Received
Registered	2014-10-03
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Community Centre Crockanboy Road Creggan Omagh County Tyrone Bt79 9af BT79 9AF
Phone	07765658780
Email	creggancommunityassociation@outlook.com
Website	www.creggancommunity.com

Activities

Purposes: To promote the benefit of the inhabitants of the Creggan area and its immediate environs (hereinafter called the "area of benefit") without distinction of age, sex, race, political or religious or other opinions, by associating the statutory authorities, voluntary organisations, institutions, business and inhabitants in a common effort to advance education, and to provide facilities in the interests of social welfare for health, recreation and leisure-time occupation, with the object of improving conditions of life for the inhabitants, and to promote all or any objects for the benefit of the community which now or hereafter may be deemed by law to be charitable.

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

How the charity works: Community development, Community enterprise, Playgroup/after schools, Rural development, Youth development

Who the charity helps: Children (5-13 year olds), General public, Parents, Preschool (0-5 year olds), Specific areas of deprivation, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£527,757	£494,020	£-8,111	30

Trustees

Name	Role	Appointed
Barry McMullan		
Bronagh Mcaleer		
Cathal Loughran		
Martin Fox		
Mary T Conway		
Mrs Joanne Hughes		
Mrs Oonagh Bradely		
Mrs Sinead McMullan		
Patricia Grogan		
Sheila Grimes		

Creggan Community Association

Northern Ireland - Charity number 100799

Accounts

COMPANY REGISTRATION NUMBER: NI036799
CHARITY REGISTRATION NUMBER: NIC100799

**Creggan Community Association
Company Limited by Guarantee
Financial Statements
30 September 2024**

SP McCAFFREY & CO
Chartered accountants & statutory auditor
50 Campsie Road
Omagh
Co Tyrone
BT79 0AG

Creggan Community Association

Company Limited by Guarantee

Financial Statements

Year ended 30 September 2024

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Creggan Community Association

Company Limited by Guarantee

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

Year ended 30 September 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 30 September 2024.

Reference and administrative details

Registered charity name Creggan Community Association

Charity registration number NIC100799

Company registration number NI036799

Principal office and registered office Creggan Community Centre
Omagh
Co Tyrone
BT79 9AF

The trustees

Mary T Conway
Sheila Grimes
Martin Fox
Cathal Loughran
Oonagh Bradley
Sharon Begley
Joanne Hughes
Sinead McMullan
Patricia Grogan
Barry McMullan

Auditor SP McCaffrey & Co
Chartered accountants & statutory auditor
50 Campsie Road
Omagh
Co Tyrone
BT79 0AG

Bankers Bank of Ireland
Campsie Road
Omagh
Co Tyrone

Solicitors Corrigan McGrade Solicitors
40 John Street
Omagh
County Tyrone
BT78 1DN

Creggan Community Association

Company Limited by Guarantee

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

Year ended 30 September 2024

Structure, governance and management

Governing document

Creggan Community Association is a company limited by guarantee (Registration Number NI036799). The company is governed by its Memorandum of Articles of Association. The company is recognised and registered by the Charities Commission for Northern Ireland (ref NIC100799).

Principal activity The principal activity of the company is to promote the greater good of the people of Creggan and district by providing facilities for community education, social welfare and recreation and also the provision of childcare and after school childcare facilities.

Structure and Governance

The Association holds an annual AGM where it elects trustees to oversee the running for the year.

Objectives and activities

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Achievements and performance

The Trustees are satisfied that the Association has continued to meet its key aims and objectives; namely to promote the greater good of the people of Creggan and district by providing facilities for community education, social welfare and recreation and after school childcare.

Financial review

Review of the Business

The Association is non-profit making and the trustees are aware of the of the sustainable use of resources.

Reserves Policy

The trustees of Creggan Community Association have set up a reserves policy which requires that reserves be maintained at a level which ensures that the organisations core activities could continue during a period of unforeseen difficulty. The directors will review this figure annually.

Plans for future periods

Creggan Community Association will continue to provide weekly classes/events for the community. We also hope to achieve the following:-

- Will endeavour to increase the size of the committee by 30%.
- Will endeavour to introduce at least 2 new activities to the community.- Will support the White Hare Daycare to continue to deliver high-quality services.- Will support White Hare Daycare to improve the facilities indoor and outdoor for the children.- Will continue to plan future projects.

Creggan Community Association

Company Limited by Guarantee

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

Year ended 30 September 2024

Trustees' responsibilities statement

The trustees, who are also directors 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

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

Creggan Community Association

Company Limited by Guarantee

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

Year ended 30 September 2024

The trustees' annual report was approved on 23 June 2025 and signed on behalf of the board of trustees by:



Sheila Grimes
Trustee

Creggan Community Association

Company Limited by Guarantee

Independent Auditor's Report to the Members of Creggan Community Association

Year ended 30 September 2024

Opinion

We have audited the financial statements of Creggan Community Association (the 'charity') for the year ended 30 September 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 September 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Creggan Community Association

Company Limited by Guarantee

Independent Auditor's Report to the Members of Creggan Community Association *(continued)*

Year ended 30 September 2024

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Creggan Community Association

Company Limited by Guarantee

Independent Auditor's Report to the Members of Creggan Community Association *(continued)*

Year ended 30 September 2024

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Creggan Community Association

Company Limited by Guarantee

Independent Auditor's Report to the Members of Creggan Community Association *(continued)*

Year ended 30 September 2024

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Gary Thompson (Senior Statutory Auditor)

For and on behalf of
SP McCaffrey & Co
Chartered accountants & statutory auditor

50 Campsie Road
Omagh
Co Tyrone
BT79 0AG

23 June 2025

Creggan Community Association

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 September 2024

		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	3,000	11,757	14,757	11,808
Charitable activities	6	508,315	–	508,315	476,087
Other trading activities	7	4,560	–	4,560	11,728
Investment income	8	125	–	125	27
Total income		<u>516,000</u>	<u>11,757</u>	<u>527,757</u>	<u>499,650</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	9	16,740	3,752	20,492	25,703
Expenditure on charitable activities		465,523	8,005	473,528	413,012
Total expenditure		<u>482,263</u>	<u>11,757</u>	<u>494,020</u>	<u>438,715</u>
Net income and net movement in funds		<u>33,737</u>	<u>–</u>	<u>33,737</u>	<u>60,935</u>
Reconciliation of funds					
Total funds brought forward		383,170	–	383,170	322,235
Total funds carried forward		<u>416,907</u>	<u>–</u>	<u>416,907</u>	<u>383,170</u>

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

The notes on pages 12 to 19 form part of these financial statements.

Creggan Community Association

Company Limited by Guarantee

Statement of Financial Position

30 September 2024

	Note	2024	2023
		£	£
Fixed assets			
Tangible fixed assets	14	373,745	317,771
Current assets			
Stocks	15	750	450
Debtors	16	5,290	5,849
Cash at bank and in hand		157,988	172,085
		<u>164,028</u>	<u>178,384</u>
Creditors: amounts falling due within one year	17	8,111	15,618
Net current assets		<u>155,917</u>	<u>162,766</u>
Total assets less current liabilities		<u>529,662</u>	<u>480,537</u>
Accruals and deferred income		<u>112,755</u>	<u>97,367</u>
Net assets		<u>416,907</u>	<u>383,170</u>
Funds of the charity			
Unrestricted funds		<u>416,907</u>	<u>383,170</u>
Total charity funds		<u>416,907</u>	<u>383,170</u>

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 23 June 2025, and are signed on behalf of the board by:



Sheila Grimes
Trustee

The notes on pages 12 to 19 form part of these financial statements.

Creggan Community Association

Company Limited by Guarantee

Statement of Cash Flows

Year ended 30 September 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income	33,737	60,935
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	12,045	14,783
Other interest receivable and similar income	(125)	(27)
Interest payable and similar charges	90	527
<i>Changes in:</i>		
Stocks	(300)	71
Trade and other debtors	559	4,230
Trade and other creditors	7,881	3,943
Cash generated from operations	<u>53,887</u>	<u>84,462</u>
Interest paid	(90)	(527)
Interest received	125	27
Net cash from operating activities	<u>53,922</u>	<u>83,962</u>
Cash flows from investing activities		
Purchase of tangible assets	(68,019)	-
Net cash used in investing activities	<u>(68,019)</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(14,097)	83,962
Cash and cash equivalents at beginning of year	172,085	88,123
Cash and cash equivalents at end of year	<u>157,988</u>	<u>172,085</u>

The notes on pages 12 to 19 form part of these financial statements.

Creggan Community Association

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 30 September 2024

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 Creggan Community Centre, Omagh, Co Tyrone, BT79 9AF.

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.

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.

Creggan Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

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.

Creggan Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

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:

Plant and machinery	-	20% reducing balance
Fixtures and fittings	-	20% reducing balance
Motor Vehicles	-	20% reducing balance
Equipment	-	20% reducing balance

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.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Creggan Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by Guarantee and therefore does not have any Share Capital.

Creggan Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Fermanagh & Omagh District Council	–	675	675
Arts Council for Northern Ireland	–	3,077	3,077
Dept. of Health	–	–	–
Employment Grant	3,000	–	3,000
Pathway Fund	–	8,005	8,005
	<u>3,000</u>	<u>11,757</u>	<u>14,757</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
Fermanagh & Omagh District Council	–	1,750	1,750
Arts Council for Northern Ireland	–	–	–
Dept. of Health	–	2,000	2,000
Employment Grant	558	–	558
Pathway Fund	–	7,500	7,500
	<u>558</u>	<u>11,250</u>	<u>11,808</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Childcare	<u>508,315</u>	<u>508,315</u>	<u>476,087</u>	<u>476,087</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Art Classes	502	502	–	–
Hall Hire	325	325	–	–
Soccer	240	240	–	–
Sports Day	–	–	341	341
Disco's Bingo, Hall Hire	–	–	11,387	11,387
Bingo	3,493	3,493	–	–
	<u>4,560</u>	<u>4,560</u>	<u>11,728</u>	<u>11,728</u>

Creggan Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

8. Investment income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Bank interest receivable	125	<u>125</u>	27	<u>27</u>

9. Costs of raising donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Costs of generating income	16,740	<u>3,752</u>	<u>20,492</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Costs of generating income	<u>23,953</u>	<u>1,750</u>	<u>25,703</u>

10. Net income

Net income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>12,045</u>	<u>14,783</u>

11. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,195</u>	<u>2,180</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	382,370	327,358
Employer contributions to pension plans	<u>5,295</u>	<u>4,187</u>
	<u>387,665</u>	<u>331,545</u>

The average head count of employees during the year was 30 (2023: 30). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff - type 1	<u>30</u>	<u>30</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

Creggan Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

13. Trustee remuneration and expenses

Cathal Loughran received £1,813 and Barry McMullan received £500 for the general maintenance to the centre and creche building.

14. Tangible fixed assets

	Land and buildings £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost						
At 1 Oct 2023	458,606	2,218	158,670	28,600	23,845	671,939
Additions	66,939	—	—	—	1,080	68,019
At 30 Sep 2024	<u>525,545</u>	<u>2,218</u>	<u>158,670</u>	<u>28,600</u>	<u>24,925</u>	<u>739,958</u>
Depreciation						
At 1 Oct 2023	199,977	799	129,125	11,128	13,139	354,168
Charge for the year	—	284	5,909	3,494	2,358	12,045
At 30 Sep 2024	<u>199,977</u>	<u>1,083</u>	<u>135,034</u>	<u>14,622</u>	<u>15,497</u>	<u>366,213</u>
Carrying amount						
At 30 Sep 2024	<u>325,568</u>	<u>1,135</u>	<u>23,636</u>	<u>13,978</u>	<u>9,428</u>	<u>373,745</u>
At 30 Sep 2023	<u>258,629</u>	<u>1,419</u>	<u>29,545</u>	<u>17,472</u>	<u>10,706</u>	<u>317,771</u>

15. Stocks

	2024 £	2023 £
Stock of food	350	250
General stock	400	200
	<u>750</u>	<u>450</u>

16. Debtors

	2024 £	2023 £
Childcare owed	3,225	5,849
PAYE prepaid	2,065	—
	<u>5,290</u>	<u>5,849</u>

Creggan Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2024

17. Creditors: amounts falling due within one year

	2024	2023
	£	£
Creditors	2,691	6,900
Social security and other taxes	–	2,300
Grant in advance	–	3,000
Childcare prepaid	5,420	3,418
	<u>8,111</u>	<u>15,618</u>

18. Deferred income

	2024	2023
	£	£
At 1 October 2023	140,684	140,684
Amount released to income	(70,863)	(66,251)
Amount deferred in year	42,934	22,934
At 30 September 2024	<u>112,755</u>	<u>97,367</u>

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,295 (2023: £4,187).

20. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2024	2023
	£	£
Recognised in accruals and deferred income:		
Deferred government grants due within one year	<u>112,755</u>	<u>97,367</u>

21. Analysis of changes in net debt

	At 1 Oct 2023	Cash flows	At 30 Sep 2024
	£	£	£
Cash at bank and in hand	<u>172,085</u>	<u>(14,097)</u>	<u>157,988</u>

Creggan Community Association

Northern Ireland - Charity number 100799

Accounts

COMPANY REGISTRATION NUMBER: NI036799
CHARITY REGISTRATION NUMBER: NIC100799

**Creggan Community Association
Company Limited by Guarantee
Unaudited Financial Statements
30 September 2023**

SP McCAFFREY & CO

Chartered accountants
50 Campsie Road
Omagh
Co Tyrone
BT79 0AG

Creggan Community Association

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 September 2023

		2023	2022		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	558	11,250	11,808	19,426
Charitable activities	6	476,087	–	476,087	357,383
Other trading activities	7	11,728	–	11,728	12,409
Investment income	8	27	–	27	34
Total income		<u>488,400</u>	<u>11,250</u>	<u>499,650</u>	<u>389,252</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	9	23,953	1,750	25,703	19,809
Expenditure on charitable activities		403,512	9,500	413,012	350,609
Total expenditure		<u>427,465</u>	<u>11,250</u>	<u>438,715</u>	<u>370,418</u>
Net income and net movement in funds		<u>60,935</u>	<u>–</u>	<u>60,935</u>	<u>18,834</u>
Reconciliation of funds					
Total funds brought forward		322,235	–	322,235	303,401
Total funds carried forward		<u>383,170</u>	<u>–</u>	<u>383,170</u>	<u>322,235</u>

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

The notes on pages 8 to 15 form part of these financial statements.

Creggan Community Association

Company Limited by Guarantee

Statement of Financial Position

30 September 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	14		317,771	332,554
Current assets				
Stocks	15	450		521
Debtors	16	5,849		10,079
Cash at bank and in hand		172,085		88,123
		<u>178,384</u>		<u>98,723</u>
Creditors: amounts falling due within one year	17	<u>15,618</u>		<u>7,189</u>
Net current assets			<u>162,766</u>	<u>91,534</u>
Total assets less current liabilities			<u>480,537</u>	<u>424,088</u>
Accruals and deferred income			<u>97,367</u>	<u>101,853</u>
Net assets			<u>383,170</u>	<u>322,235</u>
Funds of the charity				
Unrestricted funds			<u>383,170</u>	<u>322,235</u>
Total charity funds			<u>383,170</u>	<u>322,235</u>

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.

The statement of financial position
continues on the following page.

The notes on pages 8 to 15 form part of these financial statements.

Creggan Community Association

Company Limited by Guarantee

Statement of Financial Position *(continued)*

30 September 2023

These financial statements were approved by the board of trustees and authorised for issue on 1 July 2024, and are signed on behalf of the board by:



Sheila Grimes
Trustee

The notes on pages 8 to 15 form part of these financial statements.

Creggan Community Association

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 Creggan Community Centre, Omagh, Co Tyrone, BT79 9AF.

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.

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.

Creggan Community Association

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.

Creggan Community Association

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:

Plant and machinery	-	20% reducing balance
Fixtures and fittings	-	20% reducing balance
Motor Vehicles	-	20% reducing balance
Equipment	-	20% reducing balance

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.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Creggan Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by Guarantee and therefore does not have any Share Capital.

Creggan Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
Fermanagh & Omagh District Council	–	1,750	1,750
Dept. for Education	–	–	–
Early Years CRSF	–	–	–
HSBC	–	–	–
Dept. of Health	–	2,000	2,000
Employment Grant	558	–	558
Pathway Fund	–	7,500	7,500
Grants receivable	–	–	–
	<u>558</u>	<u>11,250</u>	<u>11,808</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
Fermanagh & Omagh District Council	–	1,759	1,759
Dept. for Education	3,000	–	3,000
Early Years CRSF	10,167	–	10,167
HSBC	–	2,500	2,500
Dept. of Health	–	–	–
Employment Grant	–	–	–
Pathway Fund	–	–	–
Grants receivable	2,000	–	2,000
	<u>15,167</u>	<u>4,259</u>	<u>19,426</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Childcare	<u>476,087</u>	<u>476,087</u>	<u>357,383</u>	<u>357,383</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Sports Day	341	341	–	–
Disco's Bingo, Hall Hire	11,387	11,387	6,609	6,609
Facilitation fees	–	–	800	800
Reim. of costs from Parish	–	–	5,000	5,000
	<u>11,728</u>	<u>11,728</u>	<u>12,409</u>	<u>12,409</u>

Creggan Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

8. Investment income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Bank interest receivable	<u>27</u>	<u>27</u>	<u>34</u>	<u>34</u>

9. Costs of raising donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Costs of generating income	<u>23,953</u>	<u>1,750</u>	<u>25,703</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Costs of generating income	<u>18,050</u>	<u>1,759</u>	<u>19,809</u>

10. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>14,783</u>	<u>18,061</u>

11. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,180</u>	<u>2,140</u>

12. Staff costs

The average head count of employees during the year was 30 (2022: 25). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff	<u>30</u>	<u>25</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

Cathal Loughran received £1,813 and Barry McMullan received £500 for the general maintenance to the centre and creche building.

Creggan Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

14. Tangible fixed assets

	Land and buildings £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost						
At 1 Oct 2022 and 30 Sep 2023	<u>458,606</u>	<u>2,218</u>	<u>158,670</u>	<u>28,600</u>	<u>23,845</u>	<u>671,939</u>
Depreciation						
At 1 Oct 2022	199,977	444	121,739	6,760	10,465	339,385
Charge for the year	—	355	7,386	4,368	2,674	14,783
At 30 Sep 2023	<u>199,977</u>	<u>799</u>	<u>129,125</u>	<u>11,128</u>	<u>13,139</u>	<u>354,168</u>
Carrying amount						
At 30 Sep 2023	<u>258,629</u>	<u>1,419</u>	<u>29,545</u>	<u>17,472</u>	<u>10,706</u>	<u>317,771</u>
At 30 Sep 2022	<u>258,629</u>	<u>1,774</u>	<u>36,931</u>	<u>21,840</u>	<u>13,380</u>	<u>332,554</u>

15. Stocks

	2023 £	2022 £
Stock of food	250	300
Stock - General	200	221
	<u>450</u>	<u>521</u>

16. Debtors

	2023 £	2022 £
Debtors	5,849	5,950
Other debtors	—	4,129
	<u>5,849</u>	<u>10,079</u>

17. Creditors: amounts falling due within one year

	2023 £	2022 £
Creditors	6,900	2,769
Social security and other taxes	2,300	—
Grant in advance	3,000	—
Childcare paid in advance	3,418	4,420
	<u>15,618</u>	<u>7,189</u>

Creggan Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

18. Deferred income

	2023	2022
	£	£
At 1 October 2022	140,684	140,684
Amount released to income	(66,251)	(61,765)
Amount deferred in year	<u>22,934</u>	<u>22,934</u>
At 30 September 2023	<u>97,367</u>	<u>101,853</u>

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,187 (2022: £3,817).

20. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023	2022
	£	£
Recognised in accruals and deferred income:		
Deferred government grants due within one year	<u>97,367</u>	<u>101,853</u>

Creggan Community Association

Northern Ireland - Charity number 100799

Annual report



Creggan Community Association

NIC 100799

Trustees Annual Report

1st October 2022 -30th September 2023

- The Charity is a company limited by guarantee established under a memorandum and articles of association, company registration number: NI036799
- Registered office: Creggan Community Centre, 416 Crockanboy Road, Creggan, OMAGH, Co Tyrone, BT79 9AF
- In fulfilling the public benefit requirement, the charity trustees have had regard to the Charity Commission for Northern Ireland's statutory public benefit guidance.

The Company's objects are:

To promote the benefit of the inhabitants of the Creggan area and its immediate environs (hereafter called the "area of benefit") without distinction of age, sex, race, political or religious or other opinions by associating the statutory authorities, voluntary organisations, institution, business and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for health, recreation and leisure-time occupation, with the object of improving conditions of life for the inhabitants; and to promote all or any objects for the benefit of the community which now or hereafter may be deemed by law to be charitable.

Activities

2022/2023 was a busy year for the committee members and their families. There has been a total of 10 CCA monthly meeting, with additional meetings held for the organisation of the community Christmas party, sports day and AGM.

While funding and grants are important in keeping the community centre running, the Association are successful in fund raising on their own behalf. Funds have been generated through a range of activities such as the weekly bingo in the autumn and winter months, hall hire, and special events organised by the committee such as the sports day. The information below sets out the activities we have carried out to further our purposes and fulfil the public benefit elements during the last 12 months.

The community centre.

With thanks to our extremely hard-working committee members and the staff of the White Hare Daycare, both the old and new halls are in continuous use. The committee is always seeking ways to further the develop and make use of the hall to benefit all in our community and beyond. Maintenance work is completed on an ongoing basis, and we continue to be grateful for the hours of work put in by committee members Barry mc Mullan and Cathal Loughran. Hall equipment and the hall itself are available for hire, should they be needed; providing that this does not clash with other established activities. The committee would encourage those who request these resources to ensure that they are returned immediately so that others can make use of them.



Volunteers.

The CCA would not be able to function without its members who have generously given up their time to organise and take part in local events. The CCA are always keen to recruit new members who will help bring new ideas to help keep the centre running. Therefore, we appeal to those who may be willing to participate in future activities to make themselves known to any committee member. Finally volunteering may be as small or as big a commitment as you are able to undertake.

White Hare day care.



White Hare Daycare and After School has continued to grow and develop with the hard work of the day care manager Catherine Donnelly and the entire day care staff. Registered for 49 places per day in the daycare and 30 places per day in our After School premises daycare centre runs between 80-100% occupancy throughout the year. We currently have 121 children enrolled on our system and 26 staff members.

The summer scheme has completed its second successful year, and it is expected the numbers for next year increase as too will the numbers in the afterschool programme. In June 2023 the daycare developed a construction area in the back play area and further development is planned.

Bingo

Bingo continues to be a success for CCA, being one of the main sources of income for the hall. As usual bingo took a summer break and resumed every Sunday in the autumn with much success having a special Christmas appreciation evening with extra prizes. We have a small group of volunteers who help out weekly, and a word of special thanks to Sheila Grimes who has never missed a week at calling the numbers.

Irish dancing.

The Irish dancing class continues with the Mullan school of dancing on a Tuesday and Thursday evening throughout the year with the exception of July. Louise and Alish have a steady group of children from Creggan and the surrounding areas.

Jujitsu.

Continues every Saturday evening in the hall with instructor Christopher Colhoun. These continue to be popular with the children and adults attending.

Christmas party



In December the committee decided to host a Christmas party for the children in the local and surrounding areas. Lots of hard work went into preparing the event, with committee members baking and making Christmas props for the events. There were arts and crafts, face painting, storytelling by Mrs Claus and Santa himself made an appearance. Due to its success the committee hopes to make this an annual event. At Christmas time the CCA always makes a charitable donation, this year we decided to stay local, and with the cost-of-living crisis on everyone's mind, monetary donations were made to the two local schools. St Colmcille's primary received a donation of £200 and the Dean Maguire High school £300, to

provide breakfast/ dinners.



Sports day.



Creggan sports took place on Sunday 4th June 2023. This was a hugely successful day for the CCA, with committee members putting in a huge amount of effort into organising. Volunteers from the local community helped manage attractions as well as assisting with refreshments. Fortunately the weather was exceptional, and all outdoor activities were able to run without interruption which included amusements, bouncy castles, pony rides, petting zoo, hot food and indoor refreshments being served. Creggan sports wouldn't be complete without the fancy dress competition, races and of course the bony baby. We couldn't run the event without the help and support from the

community, the CCA are so grateful to all the volunteers who give us their time and look forward to planning next years event.

Other activities held throughout the year included Mini Movers in October and July 2023; Hip Hop classes hosted by urban motion in May 2023 and Active Kids in April 2023.

CCA also assisted Omagh Uniform Exchange as a local drop off and collection point for local primary and secondary schools, rather than parents having to travel into Omagh. It is hoped that we will be able to assist this organisation in the future to help local families with associated expenses of returning to school. The hall was also used as a drop off point for donations to O'Conner transport who delivered much needed aid to those affected the earthquakes in Turkey in March 2023.



The Fermanagh and Omagh District Council summer scheme could not be facilitated this year due the White Hare summer scheme running in the hall during the same time. It was hoped that next year the FODC could run during the 12th of July week as the day care takes a summer break. The hall has been hired out for local children's musical productions; Sean nos dancing ran for a short period in October. An Charrig Mhor GFC hosted the football fundamentals from the hall on Saturday mornings in the autumn. There have also been several coffee mornings in the hall for different charitable organisations.

Finances

A review of the charities' financial position confirms a successful year mainly down to income generated through our charitable activities, grants and fundraising. The charity had Income of £499,650 and Expenditure of £438,715 giving a surplus for the year of £60,935. We have net current assets of £383,170. The growth of White Hare Daycare undertook significant work and investment and is now doing well in terms of a Social Enterprise. The bulk of the Income and Expenditure over the year is attributed to White Hare Daycare.

The Charity's finances are in surplus, and accounts are prepared to comply with the requirements of the Charity Commission for N Ireland.

Our activities do not lead to any harm. The only private benefit from our purposes is that a trustee or family member may participate in the same manner as all other beneficiaries, this is purely incidental and necessary so that the benefit is available to all inhabitants of the area.

Trustees

The following trustees served during the financial period for Creggan Community Association:

Sheila Grimes

Sharon Begley

Martin Fox

Oonagh Bradley

Mary T Conway

Cathal Loughran

Sinead McMullan,

Joanne Hughes

Barry McMullan

Patricia Grugan

Signed on behalf of the Trustees by:

A handwritten signature in cursive script, reading "Sheila Grimes", is written over a horizontal line.

Name: Sheila Grimes

Date: 15th July 2024

Creggan Community Association

Northern Ireland - Charity number 100799

Annual return

Creggan Community Association

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Creggan Community Association

Year ended 30 September 2023

I report to the trustees on my examination of the financial statements of Creggan Community Association ('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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 65 of the 2008 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants Ireland, which is one of the listed bodies.

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).

Creggan Community Association

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Creggan Community Association *(continued)*

Year ended 30 September 2023

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.



S P McCaffrey
Independent Examiner

50 Campsie Road
Omagh
Co Tyrone
BT79 0AG

Creggan Community Association

Northern Ireland - Charity number 100799

Accounts

COMPANY REGISTRATION NUMBER: NI036799
CHARITY REGISTRATION NUMBER: NIC100799

**Creggan Community Association
Company Limited by Guarantee
Unaudited Financial Statements
30 September 2022**

SP McCAFFREY & CO
Chartered accountants
50 Campsie Road
Omagh
Co Tyrone
BT79 0AG

Creggan Community Association

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 Creggan Community Association

Charity registration number NIC100799

Company registration number NI036799

Principal office and registered office Creggan Community Centre
Omagh
Co Tyrone
BT79 9AF

The trustees

Mary T Conway
Sheila Grimes
Martin Fox
Clare Haughey (Retired 23 March 2022)
Cathal Loughran
Patrick McKernan (Retired 23 March 2022)
Oonagh Bradley
Sharon Begley
Joanne Hughes
Sinead McMullan
Patricia Grugan (Appointed 23 March 2022)
Barry McMullan (Appointed 23 March 2022)

Independent examiner S P McCaffrey
50 Campsie Road
Omagh
Co Tyrone
BT79 0AG

Structure, governance and management

The Association holds an annual AGM where it elects trustees to oversee the running for the year.

Objectives and activities

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Achievements and performance

The Trustees' are satisfied that the Association has continued to meet its key aims and objectives, namely to promote the greater good of the people of Creggan and district by providing facilities for community education, social welfare and recreation.

Creggan Community Association

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 September 2022

		2022	2021		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	15,167	4,259	19,426	93,358
Charitable activities	6	357,383	–	357,383	212,151
Other trading activities	7	12,409	–	12,409	2,344
Investment income	8	34	–	34	36
Total income		<u>384,993</u>	<u>4,259</u>	<u>389,252</u>	<u>307,889</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	9	18,050	1,759	19,809	11,345
Expenditure on charitable activities		348,109	2,500	350,609	259,603
Total expenditure		<u>366,159</u>	<u>4,259</u>	<u>370,418</u>	<u>270,948</u>
Net income and net movement in funds		<u>18,834</u>	<u>–</u>	<u>18,834</u>	<u>36,941</u>
Reconciliation of funds					
Total funds brought forward		303,401	–	303,401	266,460
Total funds carried forward		<u>322,235</u>	<u>–</u>	<u>322,235</u>	<u>303,401</u>

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

The notes on pages 8 to 15 form part of these financial statements.

Creggan Community Association

Company Limited by Guarantee

Statement of Financial Position

30 September 2022

	Note	2022 £	£	2021 £
Fixed assets				
Tangible fixed assets	14		332,554	321,177
Current assets				
Stocks	15	521		458
Debtors	16	10,079		12,428
Cash at bank and in hand		88,123		89,632
		<u>98,723</u>		<u>102,518</u>
Creditors: amounts falling due within one year	17	<u>7,189</u>		<u>13,661</u>
Net current assets			<u>91,534</u>	<u>88,857</u>
Total assets less current liabilities			<u>424,088</u>	<u>410,034</u>
Accruals and deferred income			<u>101,853</u>	<u>106,633</u>
Net assets			<u>322,235</u>	<u>303,401</u>
Funds of the charity				
Unrestricted funds			<u>322,235</u>	<u>303,401</u>
Total charity funds			<u>322,235</u>	<u>303,401</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.

The statement of financial position
continues on the following page.
The notes on pages 8 to 15 form part of these financial statements.

Creggan Community Association

Company Limited by Guarantee

Statement of Financial Position *(continued)*

30 September 2022

These financial statements were approved by the board of trustees and authorised for issue on 11 June 2023, and are signed on behalf of the board by:



Sheila Grimes
Trustee

The notes on pages 8 to 15 form part of these financial statements.

Creggan Community Association

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 Creggan Community Centre, Omagh, Co Tyrone, BT79 9AF.

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.

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.

Creggan Community Association

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.

Creggan Community Association

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:

Plant and machinery	-	20% reducing balance
Fixtures and fittings	-	20% reducing balance
Motor Vehicles	-	20% reducing balance
Equipment	-	20% reducing balance

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.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Creggan Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by Guarantee and therefore does not have any Share Capital.

Creggan Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
Fermanagh & Omagh District Council	–	1,759	1,759
FODC - Recover Grant	–	–	–
Dept. for Education	3,000	–	3,000
Early Years CRSF	10,167	–	10,167
Job Retention Scheme	–	–	–
COVID Grant Fund	–	–	–
HSBC	–	2,500	2,500
Cregganconroe Community Benefit Fund	–	–	–
Safe Return Fund	–	–	–
Co-Operation Ireland	–	–	–
Grants receivable	2,000	–	2,000
	<u>15,167</u>	<u>4,259</u>	<u>19,426</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants			
Fermanagh & Omagh District Council	–	1,447	1,447
FODC - Recover Grant	–	498	498
Dept. for Education	–	–	–
Early Years CRSF	40,198	–	40,198
Job Retention Scheme	3,706	–	3,706
COVID Grant Fund	33,000	–	33,000
HSBC	–	–	–
Cregganconroe Community Benefit Fund	–	806	806
Safe Return Fund	4,095	–	4,095
Co-Operation Ireland	–	2,415	2,415
Grants receivable	–	7,193	7,193
	<u>80,999</u>	<u>12,359</u>	<u>93,358</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Childcare	<u>357,383</u>	<u>357,383</u>	<u>212,151</u>	<u>212,151</u>

Creggan Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

7. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Irish Dancing	715	715	380	380
Discos	4,792	4,792	—	—
Hall Hire	302	302	120	120
Bingo	800	800	1,844	1,844
Facilitation fees	800	800	—	—
Reim. of costs from Parish	5,000	5,000	—	—
	<u>12,409</u>	<u>12,409</u>	<u>2,344</u>	<u>2,344</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>34</u>	<u>34</u>	<u>36</u>	<u>36</u>

9. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of generating income	<u>18,050</u>	<u>1,759</u>	<u>19,809</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Costs of generating income	<u>6,985</u>	<u>4,359</u>	<u>11,345</u>

10. Net income

Net income is stated after charging/(crediting):		
	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>18,061</u>	<u>14,452</u>

11. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,140</u>	<u>1,950</u>

Creggan Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	273,027	210,916
Employer contributions to pension plans	3,817	1,808
	<u>276,844</u>	<u>212,724</u>

The average head count of employees during the year was 25 (2021: 20). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff - type 1	<u>25</u>	<u>20</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

13. Trustee remuneration and expenses

No trustee received any remuneration or other benefits.

14. Tangible fixed assets

	Land and buildings £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost						
At 1 Oct 2021	457,926	–	157,870	6,500	20,205	642,501
Additions	680	2,218	800	22,100	3,640	29,438
At 30 Sep 2022	<u>458,606</u>	<u>2,218</u>	<u>158,670</u>	<u>28,600</u>	<u>23,845</u>	<u>671,939</u>
Depreciation						
At 1 Oct 2021	199,977	–	112,926	1,300	7,121	321,324
Charge for the year	–	444	8,813	5,460	3,344	18,061
At 30 Sep 2022	<u>199,977</u>	<u>444</u>	<u>121,739</u>	<u>6,760</u>	<u>10,465</u>	<u>339,385</u>
Carrying amount						
At 30 Sep 2022	<u>258,629</u>	<u>1,774</u>	<u>36,931</u>	<u>21,840</u>	<u>13,380</u>	<u>332,554</u>
At 30 Sep 2021	<u>257,949</u>	<u>–</u>	<u>44,944</u>	<u>5,200</u>	<u>13,084</u>	<u>321,177</u>

15. Stocks

	2022	2021
	£	£
Raw materials and consumables	300	245
Work in progress	221	213
	<u>521</u>	<u>458</u>

Creggan Community Association
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

16. Debtors

	2022	2021
	£	£
Debtors	5,950	5,235
Other debtors	4,129	7,193
	<u>10,079</u>	<u>12,428</u>

17. Creditors: amounts falling due within one year

	2022	2021
	£	£
Creditors	2,769	3,530
Social security and other taxes	–	9,981
Monies Paid in Advance	4,420	150
	<u>7,189</u>	<u>13,661</u>

18. Deferred income

	2022	2021
	£	£
At 1 October 2021	140,684	140,684
Amount released to income	(61,765)	(56,985)
Amount deferred in year	22,934	22,934
At 30 September 2022	<u>101,853</u>	<u>106,633</u>

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,817 (2021: £1,808).

20. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022	2021
	£	£
Recognised in accruals and deferred income:		
Deferred government grants due within one year	<u>101,853</u>	<u>106,633</u>

Creggan Community Association

Northern Ireland - Charity number 100799

Annual report



Creggan Community Association

NIC 100799

Trustees Annual Report

1st October 2021 -30th September 2022

- The Charity is a company limited by guarantee established under a memorandum and articles of association, company registration number: NI036799
- Registered office: Creggan Community Centre, 416 Crockanboy Road, Creggan, OMAGH, Co Tyrone, BT79 9AF
- In fulfilling the public benefit requirement, the charity trustees have had regard to the Charity Commission for Northern Ireland's statutory public benefit guidance.

The Company's objects are:

To promote the benefit of the inhabitants of the Creggan area and its immediate environs (hereafter called the "area of benefit") without distinction of age, sex, race, political or religious or other opinions by associating the statutory authorities, voluntary organisations, institution, business and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for health, recreation and leisure-time occupation, with the object of improving conditions of life for the inhabitants; and to promote all or any objects for the benefit of the community which now or hereafter may be deemed by law to be charitable.

Activities

The information below sets out the activities we have carried out to further our purposes and fulfil the public benefit elements during the last 12 months.

2022 saw an end to the social restrictions brought about by the corona virus pandemic, thus normal services resumed, and the committee has been working hard in getting events back up and running. There has been a total of 12 CCA monthly meetings, with additional meetings held for the organisation of the re-opening of the teenage discos, Christmas party, and sports day.

While funding and grants are important in keeping the community centre running, the association are successful at fund raising on their own behalf. Funds have been generated by a range of activities such as the weekly bingo, teenage discos, hall hire, and special events organised by the committee such as the sports day and the upcoming bizarre. Below is a short synopsis of the range of activities and events which the association were involved in throughout 2021-2022.

The community centre.

With thanks to our extremely hard-working committee members, both the old and new halls are in continuous use. The old hall is being used as a day care facility and is at full capacity and we have developed an after schools' programme being run from the old youth club centre. The committee is always seeking ways to further the develop and make use of the hall to benefit all in our community. Maintenance work is completed on an ongoing basis, and we continue to be grateful for the hours of work put in by committee members Barry Mc Mullan and Cathal Loughran. Hall equipment and the hall itself are available for hire, should they be needed; providing that this does not clash with other established activities. The committee would encourage those who request these resources to ensure that they are returned immediately so that others can make use of them.



Volunteers

The CCA would not be able to function without its members who have willingly given up some of their time to organise and take part in local events. The CCA are always keen to involve new members who will help bring new ideas to help keep the centre running. Therefore, we appeal to those who may be willing to participate in future activities to make themselves known to any committee member. Finally volunteering may be as small or as big a commitment as you wish.

White Hare Daycare



The Daycare has continued to grow and develop with the hard work of the manager Catherine Donnelly and the entire day care staff, now employing 25 staff. The summer scheme will now be entering its second year and they have planned lots of activities for the children over the summer months.

Bingo

Now in its 24th year, March 2022 saw bingo return to the indoor setting, after a successful drive-in bingo from the previous year (2021). As usual bingo took a summer break and resumed every Sunday in the autumn with much success having a special Christmas event with extra prizes. We have a small group of volunteers who help out weekly, and a special thanks to Sheila Grimes who has never missed a week at calling the numbers.

Discos

With the removal of covid restrictions the committee worked hard in ensuring that the teenage discos were organised to the highest safety standards. Risk assessments were undertaken, and professional bouncing staff hired to ensure the safety of all those attending. The committee decided to use an online booking system (klubfunder) to control the number of children attending the event. The monthly discos ran from April until September 2022, with October and December discos having to be cancelled due to poor attendance. It was at the point the committee decided to suspend the discos.

Irish dancing

The Irish dancing class continues with the Mullan school of dancing on a Tuesday and Thursday evening throughout the year with the exception of July. Louise and Alish have a steady group of children from creggan and the surrounding areas.

Jujitsu

Continues every Saturday evening in the hall with instructor Christopher Colhoun. These continue to be popular with the children and adults attending.

Christmas party

In December the committee decided to host a Christmas party for the children in the local and surrounding areas. Lots of hard work went into preparing the event, with committee members baking and making Christmas props for the events. There were arts and crafts, face painting, storytelling by Mrs Claus and Santa himself made an appearance. Due to its success the committee hopes to make this an annual event. At Christmas time the CCA always makes a charitable donation, this year we decided to stay local, and with the cost-of-living crisis on everyone's mind, monetary donations were made to the two local schools. St Colmcille's Primary received a donation of £200 and the Dean Maguire secondary school £300, with the hope that this money would provide breakfast/dinners.



Other events that were hosted in the hall this year include active kids/mini movers in May. The Fermanagh Omagh District Council summer scheme ran from the 4th July -8th July and was well attended and enjoyed by participants. The hall has been hired out for local children’s musical productions; Sean nos dancing ran for a short period in October. An Charrig Mhor hosted the football fundamentals from the hall on Saturday morning in the autumn. There have also been several coffee mornings in the hall for different charitable organisations.



Purchases for the hall/day care.

With the day care going from strength to strength and the after-school programme running from the main hall, that committee felt that the football field required regular maintenance for its use. Thus, a ride on lawn mower was purchased spring 2022 and extra storage was also required. A shipping container has been located to the rear of the hall. The committee has recently hired a cleaner to maintain the inside of the new hall due to the increased use of the hall’s facilities.



Finances

A review of the charities’ financial position confirms a successful year mainly down to income generated through our charitable activities, grants and fundraising. The charity had Income of £389,252 and Expenditure of £363,226

giving a surplus for the year of £26,026. We have net current assets of £329,427. The growth of White Hare Daycare undertook significant work and investment and is now doing well in terms of a Social Enterprise. The bulk of the Income and Expenditure over the year is attributed to White Hare Daycare.

The Charity's finances are in surplus and accounts are prepared to comply with the requirements of the Charity Commission for N Ireland.

Our activities do not lead to any harm. The only private benefit from our purposes is that a trustee or family member may participate in the same manner as all other beneficiaries, this is purely incidental and necessary so that the benefit is available to all inhabitants of the area.

Trustees

The following trustees served during the financial period for Creggan Community Association:

- Sheila Grimes
- Sharon Begley
- Martin Fox
- Oonagh Bradley
- Mary T Conway
- Paddy McKernan
- Cathal Loughran
- Clare Haughey
- Sinead McMullan,
- Joanne Hughes
- Barry McMullan
- Patricia Grugan

Signed on behalf of the Trustees by:



Name: Sheila Grimes

Date: 20th July 2023

Creggan Community Association

Northern Ireland - Charity number 100799

Annual return

Creggan Community Association

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Creggan Community Association

Year ended 30 September 2022

I report to the trustees on my examination of the financial statements of Creggan Community Association ('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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 65 of the 2008 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants Ireland, which is one of the listed bodies.

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).

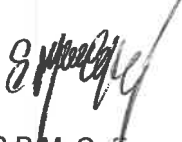
Creggan Community Association

Company Limited by Guarantee

**Independent Examiner's Report to the Trustees of Creggan Community
Association (continued)**

Year ended 30 September 2022

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.



S P McCaffrey
Independent Examiner

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Omagh
Co Tyrone
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