

Charity Number: 100929

**Friends of Glencull Community
and Parents Association**

Annual Report and Unaudited Financial Statements

for the financial year ended 31 March 2025

Friends of Glencull Community and Parents Association

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Friends of Glencull Community and Parents Association REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Deborah Campbell
Arlene Kelly
Sinead Gladney
Anita McKenna

Charity Number in Northern Ireland

100929

Principal Address

Glencull Primary School
107 Omagh Road
Seskilgreen
Co. Tyrone
BT70 2DB
Northern Ireland

Independent Examiner

Xeinadin NI Limited
Chartered Accountants
2 Church Street
Ballygawley
Co. Tyrone
BT70 2HB
Northern Ireland

Principal Bankers

Danske Bank
Donegall Square West
Belfast
Co Antrim
BT1 6JS
Northern Ireland

Friends of Glencull Community and Parents Association

TRUSTEES' REPORT

for the financial year ended 31 March 2025

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 March 2025.

The financial statements are prepared in accordance with the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Friends of Glencull Community and Parents Association present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2025.

Principal Activity

The organisation allows staff and parents to come together as an elected body to work together for the needs of the pupils in St Malachys Glencull Primary School.

Mission, Objectives and Strategy

Mission Statement

The main aims of the association can be summarised as follows:

To relieve poverty, sickness and the aged and to promote the benefit of the inhabitants of the Glencull and district area of Co Tyrone and its environs without distinction of age, sex, race, political, religious or other opinion.

By associating with the statutory authorities, voluntary organisations and inhabitants in a common effort to advance education, and to provide facilities in the interests of social welfare, for recreation or other leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

To establish or to secure the establishment of Community projects and to maintain them and to manage to cooperate with any local statutory authority in the maintenance and management of such projects for activities promoted by the Association and its constituent bodies in furtherance of the above objects.

The advancement of the educational, moral, mental, social and cultural wellbeing of the students of Glencull Primary School, St. Malachy's and other children of the area without distinction of age, sex, race, political, religious or other opinion.

In planning the activities of the association, we kept in mind the charity commissions guidance on public benefit.

Financial Review

The results for the financial year are set out on page 7 and additional notes are provided showing income and expenditure in greater detail.

Results and Dividends

At the end of the financial year the charity has assets of £13,096 (2024 - £14,290) and liabilities of £0 (2024 - £0). The net assets of the charity have decreased by £(1,194).

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Friends of Glencull Community and Parents Association subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 15 January 2026 and signed on its behalf by:

Deborah Campbell

Deborah Campbell
Trustee

Friends of Glencull Community and Parents Association

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2025

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

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 Charities Act (Northern Ireland) 2008. 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.

Approved by the Board of Trustees on 22 January 2026 and signed on its behalf by:

Deborah Campbell

Deborah Campbell
Trustee

Friends of Glencull Community and Parents Association

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF FRIENDS OF GLENCULL COMMUNITY AND PARENTS ASSOCIATION

We have examined the financial statements of the charity for the financial year ended 31 March 2025, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with the Charities Act (Northern Ireland) 2008. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this 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 work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Xeinadin NI Limited

XEINADIN NI LIMITED

Chartered Accountants
2 Church Street
Ballygawley
Co. Tyrone
BT70 2HB
Northern Ireland

Date: 22 January 2026

Friends of Glencull Community and Parents Association

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Total Funds 2024 £
Income						
Activities for generating funds	3.1	889	10,900	11,789	-	-
Other income	3.2	55	-	55	10,017	10,017
Total incoming resources		944	10,900	11,844	10,017	10,017
Expenditure						
Other expenditure	4.	2,138	10,900	13,038	56,690	56,690
Net incoming/outgoing resources before transfers		(1,194)	-	(1,194)	(46,673)	(46,673)
Gross transfers between funds		-	-	-	-	-
Net movement in funds for the financial year		(1,194)	-	(1,194)	(46,673)	(46,673)
Reconciliation of funds:						
Total funds beginning of the year		14,290	-	14,290	60,963	60,963
Total funds at the end of the year		13,096	-	13,096	14,290	14,290

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Friends of Glencull Community and Parents Association

BALANCE SHEET

as at 31 March 2025

		2025	2024
	Notes	£	£
Current Assets			
Cash at bank and in hand		13,096	14,290
Net Current Assets		13,096	14,290
Total Assets less Current Liabilities		13,096	14,290
Funds			
General fund (unrestricted)	5.	13,096	14,290
Total funds		13,096	14,290

Approved by the Board of Trustees and authorised for issue on 22 January 2026 and signed on its behalf by

Deborah Campbell

Deborah Campbell
Trustee

Friends of Glencull Community and Parents Association

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. GENERAL INFORMATION

Friends of Glencull Community and Parents Association is a charity incorporated in Northern Ireland. The registered office of the charity is Glencull Primary School, 107 Omagh Road, Seskilgreen, Co. Tyrone, BT70 2DB, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 March 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

3. INCOME

3.1	OTHER TRADING ACTIVITIES	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
	Fundraising	889	-	889	4,345
	Grants	-	10,900	10,900	5,600
3.2	OTHER INCOME	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
	Interest income	55	-	55	72

Friends of Glencull Community and Parents Association
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

4. EXPENDITURE					
OTHER EXPENDITURE	Direct Costs	Other Costs	Support Costs	2025	2024
	£	£	£	£	£
Admin expenses	13,038	-	-	13,038	56,690
5. RESERVES					
				2025	2024
				£	£
At the beginning of the year				14,290	60,963
Deficit for the financial year				(1,194)	(46,673)
At the end of the year				13,096	14,290

6. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

FRIENDS OF GLENCULL COMMUNITY AND PARENTS ASSOCIATION

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

Friends of Glencull Community and Parents Association **SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement
for the financial year ended 31 March 2025

	2025 £	2024 £
Income		
Donations	-	3,593
Payments for after school activities	312	752
Activities to generate funds 2	577	-
Grants	10,900	5,600
	<u>11,789</u>	<u>9,945</u>
Expenses		
After school activities	666	456
3G pitch project	11,968	54,982
Holy communion expenses	369	319
School hall opening	-	890
Bank charges	35	43
	<u>13,038</u>	<u>56,690</u>
Other income		
Bank interest	55	72
Net deficit	<u>(1,194)</u>	<u>(46,673)</u>