

# Friends of Pavestone Centre

## Document 1: Charity Accounts for the year ended 31<sup>st</sup> March 2025

	Unrestricted Funds	Restricted Funds	Total _____	Previous year Total 2024
<u>Receipts</u>				
Voluntary receipts				
Donations	4625.00			900.00
Grants	250.00			
Fundraising appeals.				
Bank interest/refunds				
Christmas Coffee Party & Sales	<u>817.00</u>			<u>5231.00</u>
Total Receipts	<u>5692.00</u>			<u>6,131.00</u>
<u>Payments</u>				
Cost of fund-raising	446.74			
Grants and Donations.	2088.03			
Governance cost Bank charge	67.39			
Purchase of materials	<u>730.90</u>			
Total	<u>3333.06</u>			<u>6281.01</u>
Excess of payments Over receipt	+2358.94		Excess of payment over receipt.	£150.01

### Statement of Assets and Liabilities on 31<sup>st</sup> March

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Total 2024 Previous year
Cash Funds				
Current Accounts HSBC	15,915.92		15,915.92	13,556.98
Total Cash Funds	15,915.92		15,915.92	13,556.98
Equipment				
Total assets retained				

## Notes to the financial statements for the year ended 31 March 2025

### 1. Accounting policies

Set out below are the principal accounting policies that have been adopted in the compilation of the Receipt and Payments Account and the Statement of Assets and Liabilities

#### (a) Receipts and Payments Account

All items of income and expenditure included with the Receipts and Payments Account have been accounted for on a cash receipts basis.

#### (b) Statement of Assets and Liabilities

The only assets retained for the Friends of Pavestone Centre own use is equipment that is depreciated over a four year period on a straight line basis.

### 2. Reconciliation of Cash Funds

	£
Total Cash Funds at Beginning of the year	
Receipts for the Year	
Payments for the Year	
Total Cash funds at the end of the year	

### 3. Movement in funds

	At 1 April 2024	Incoming Resources	Outing Resources	March 25.
	£	£	£	£
Restricted funds				
Unrestricted funds	13,556.98			15,915.92
<b>Total funds</b>				

#### Purposes of Restricted Funds

Funds which were donated as the result of an appeal related to the needs of a specific service user. As this was not used the money was returned to the donors, apart from one donor who recognised an alternative usage for other service users who might need assistance related to a specific event or activity.

### 4. Transactions with the Trustees

No trustee received any remuneration or reimbursement of expenses during the year.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

### 5. Governance Costs

Governance costs incurred during the year of £67.39 related to bank fees.

Income		Expenditure	
<i>Opening balance</i>	13556.98	Bank Charges	67.39
Fund raising	817.00	Materials and necessary equipment	730.90
Donations	4625.00	Group activities and outings	2088.03
NHSCT	<u>250.00</u>	Items for 20 year celebration vent	<u>446.74</u>
	<u>5692.00</u>		<u>3333.06</u>
		<i><u>Closing balance</u></i>	<u>15,915.92</u>
<i><u>TOTAL</u></i>	<u>19,248.98</u>	<i><u>TOTAL</u></i>	<u>19,248.98</u>

Signed

Date 28.07.2025



## **Friends of Pavestone Centre**

### **Document 3: Independent Examiner's Report to the trustees for the year ended 31 March 25**

I report on the accounts of the Friends of Pavestone Centre for the year ended 31 March 25.

#### **Respective responsibilities of charity trustees and examiner**

As the Friends of Pavestone Centre Trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- Examine the accounts under section 65 of the Charities Act
- Follow the procedures laid down in the general Directions given by the Commission under section 65(9) (b) of the Charities Act
- State whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

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

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirement of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

### Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) To (4) listed above and, in connection with following the Directions of the charity Commission for Northern Ireland: I have found no matters that require drawing to your attention.

Thomas Oliver                      Certified Public Accountant                      Date

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) To (4) listed above and, in connection with following the Directions of the charity Commission for Northern Ireland: I have found no matters that require drawing to your attention.

Handwritten signature of Thomas Oliver in black ink, with the letters 'FCPA' written to the right of the signature.

Thomas Oliver

Certified Public Accountant

Date 12th August 2025



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