

Macosquin Village Community Association

Northern Ireland · Charity number 102929

Details

Known as MVCA

Status Received

Registered 2015-08-12

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address 8 Ringrash Road
Macosquin Orange Lodge 310
Bt51 4lh
BT51 4LH

Phone 07951836427

Email xtashkingx@hotmail.com

Website [macosquin orange lodge](#)

Activities

Purposes: The Association is established to: - relieve poverty, sickness and the aged and to promote the benefit of the inhabitants of the Macosquin and district area of Co Londonderry and its environs (hereinafter described as 'the area of benefit') without distinction of age, gender, race, political, religious or other opinion, by associating 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.

What the charity does: The advancement of education, The advancement of citizenship or community development, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Community development, Education/training, Heritage/historical, Relief of poverty, Research/evaluation, Rural development, Sport/recreation, Volunteer development, Youth development

Who the charity helps: Adult training, Children (5-13 year olds), General public, Mental health, Older people, Physical disabilities, Unemployed/low income

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£9,818	£7,623	£0	0

Trustees

Name	Role	Appointed
Miss Megan Grundle		
Miss Tammy McCormick		
Mr Chris Irwin		
Mr Mark Kelly		
Mrs Jacqueline Lloyd		
Mrs Natasha Rice		

Macosquin Village Community Association

Northern Ireland - Charity number 102929

Accounts

Macosquin Village Community Association

3 Charitable Activities

	2024-25 £	2023-24 £
Rent & Insurance	966	1,418
Bank Fees	33	35
Cleaning	-	0
Entertainment/events	4,073	2,465
Telephone, advertising, postage and stationery	277	109
Gifts	-	65
North West Football Association	-	250
Training	60	0
Kitchen Equipment	-	100
Computer Equipment	-	1,682
Food Expenses	1,914	84
	<u>7,323</u>	<u>6,208</u>
Accountancy Fees	300	300
	<u>7,623</u>	<u>6,508</u>
Analysis by Fund		
Unrestricted funds	1,410	135
Restricted Funds	6,213	6,373

4 Trustees

In the current year, expenses totaling £180 were reimbursed to Trustees. £0 was reimbursed in the previous year.

5 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

6 Analysis of net assets between funds

	Unrestricted Funds 2024-25	Restricted Funds 2024-25	Total Funds 2024-25	Unrestricted Funds 2023-24	Restricted Funds 2023-24	Total Funds 2023-24
Funds balances at 31 March 2025 are represented by:						
Current assets (liabilities)	413	2643	3056	504	358	862
	<u>413</u>	<u>2643</u>	<u>3056</u>	<u>504</u>	<u>358</u>	<u>862</u>

7 Related Party Transactions

There were no disclosable party transactions during the year (2024 - none).

Macosquin Village Community Association

1 Accounting Policies

Charity Information - Macosquin Village Community Association is an unincorporated charity.

1.1 Accounting Convention

These accounts have been prepared on a receipts and payments basis in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the statement of Recommended Practice for charities applying FRS 102, the Charities Act (Northern Ireland) 2008 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted as set out below

1.2 Going Concern

The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives

Restricted funds are subject to specific conditions by donors as to how they may be used. The purpose and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming Income

Income is recognised when it has been received by the charity, as the financial statements are prepared on a receipts and payments basis

1.5 Expenditure

Expenditure is recognised when it has been paid by the charity, as the financial statements are prepared on a receipts and payments basis.

2 Donations & Grants

	Unrestricted Funds 2024-25 £	Restricted Funds 2024-25 £	Total Funds 2024-25 £	Unrestricted Funds 2023-24 £	Restricted Funds 2023-24 £	Total Funds 2023-24 £
Grants Receivable	1,319	8,499	9,818	-	4,412	4,412
Grants receivable for core activities						
Causeway Coast & Glens Council	-	2,000	2,000	-	2,000	2,000
Housing Executive	-	-	-	-	1,237	1,237
Halifax Foundation	-	4,500	4,500	-	-	-
Macosquin Football Club	-	-	-	-	250	250
Honourable Irish Society	-	1,000	1,000	-	-	-
Macosquin Community Fundraising	1,319	-	1,319	-	-	-
Policing & Community Safety Partnership	-	999	999	-	-	-
Groundwork	-	-	-	-	375	375
Crum	-	-	-	-	550	550
	<u>1,319</u>	<u>8,499</u>	<u>9,818</u>	<u>-</u>	<u>4,412</u>	<u>4,412</u>

Statement of Financial Position

	Notes	2024-25 £	2023-24 £
Current assets			
Cash at bank and in hand		<u>3,056</u>	<u>862</u>
		3,056	862
Net Current assets		<u>3,056</u>	<u>862</u>
Income Funds			
Restricted Funds		2,643	358
Unrestricted Funds		413	504
		<u>3,056</u>	<u>862</u>

The financial Statements were approved by the Trustees on ¹⁶⁻⁰²⁻xx xxxx 2026

Sign

Natasha Rico

Mark Kelly

Print

Natasha Rico

MARK KELLY

Statement of Comprehensive Net Expenditure

		Unrestricted Funds 2024-25 £	Restricted Funds 2024-25 £	Total Funds 2024-25 £	Unrestricted Funds 2023-24 £	Restricted Funds 2023-24 £	Total Funds 2023-24 £
<u>Income from:</u>							
Donations and Grants	2	1,319	8,499	9,818	0	4,412	4,412
<u>Expenditure on:</u>							
Charitable activities	3	1,410	6,213	7,623	135	6,373	6,508
<u>Net (Expenditure) / Income for the year</u>							
Net Movement in Funds		(91)	2,286	2,195	(135)	(1,961)	(2,096)
Fund balances at 1 April 2024		504	358	862	639	2,319	2,958
Fund balances at 31 March 2025		413	2,643	3,056	504	358	862

The statement of financial activities includes all gains and losses recognised in the year

**Independent Examiner's Report on the unaudited accounts to the trustees of
Macosquin Village Community Association**

I report on the accounts of Macosquin Village Community Association for the year ended 31 March 2025, which are set out on pages 6 to 9.

Respective responsibilities of directors and reporting accountants

As the charity's trustees you are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed. The charity is preparing accrual accounts and I am qualified to undertake the examination by being a qualified member of CIMA.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008 and under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act)
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act (Northern Ireland) 2008
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

NR which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 63 of the Charities Act 2008 and section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008 and section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations; and
 - which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met, or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Name: Robert Butler

Professional body: Chartered Institute of Management Accountants

Address: 12 Meadowbrook
Ballybogey
Co Antrim
BT53 6RE

Date: 13 February 2026

Macosquin Village Community Association

Trustee's Report

The Trustees present their annual report and financial statements for the year ended 31 March 2025

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act (Northern Ireland) 2008 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

To promote the health and wellbeing of the inhabitants of the whole village, to provide assistance, advice and to advance education to all people in the village.

Our aim is to run yearly activities, i.e. fetes, classes, training and educational events.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The group held a Summer Scheme, Village Flag and Halloween events which was open and attended by people of all backgrounds. We continually run classes and courses throughout the year. Emphasis has been placed on trying to run events post covid that will allow people to come together and reduce the feeling of rural isolation.

Financial review

The charity secured funding from Causeway Coast and Glens Borough Council to the sum of £2,000, £4,500 from Halifax Foundation, £1,000 from Honourable Irish Society and £999 from Policing Partnership.

The charity also carried out some fundraising itself raising £1,319

Structure, governance and management

The charity is a Registered charity, governed by the Constitution with a day to day oversight by a management committee of local individuals.

The Trustees who served during the year and up to the date of signature of the financial statements were:

G McGonigle	Resigned July 2023	T McCormick	
J Craig	Resigned July 2023	W King	Deceased 6 June 2023
R Millican	Resigned July 2023	M Kelly	Appointed July 2023
N King	Resigned July 2023	J Hutchinson	Appointed August 2023 & Resigned February 2024
D Nicholl		N Rice	Appointed July 2023
K McIntyre	Resigned July 2023	L McElwee	Resigned July 2023
L Christie	Appointed July 2023	H Boyd	Appointed July 2023
M Grundle	Appointed July 2023		
J Lloyd	Appointed July 2023		

None of the Trustees has any beneficial interest in the charity.

The Trustees report was approved by the Board of Trustees.


Trustee

16.02.26
Date


Trustee

16-2-26
Date

Macosquin Village Community Association

Legal and Administrative Information

Trustees	Natasha Rice	Appointed August 2023
	Diane Nicholl	
	Laura Christie	Appointed August 2023
	Megan Grundle	Appointed August 2023
	Jacqueline Lloyd	Appointed August 2023
	Helena Boyd	Appointed August 2023
	Diane Nicholl	
	Tammy McCormick	
	Mark Kelly	Appointed July 2023

Independent examiner	Robert Butler 12 Meadowbrook Ballybogy Ballymoney Co. Antrim BT53 6RE
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Bankers	Danske Bank Ltd 22 The Diamond Coleraine Co. Londonderry BT52 1DE
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NI Charities No.	102929
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Macosquin Village Community Association

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Macosquin Village Community Association

Annual Report Unaudited Financial Statements

For the Year Ended 31 March 2025

Charities Registration No. 102929

Macosquin Village Community Association

Northern Ireland - Charity number 102929

Accounts

Macosquin Village Community Association

Annual Report Unaudited Financial Statements

For the Year Ended 31 March 2024

Charities Registration No. 102929

Macosquin Village Community Association

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Macosquin Village Community Association

Legal and Administrative Information

Trustees

N.Rice
T.White
J.Lloyd
L.Christie
T.McCormick
M.Grundle
R.Boyd
D.Nicholl
M.Kelly

Independent examiner

Robert Butler
12 Meadowbrook
Ballybogy
Ballymoney
Co. Antrim
BT53 6RE

Bankers

Danske Bank Ltd
22 The Diamond
Coleraine
Co. Londonderry
BT52 1DE

NI Charities No.

102929

Macosquin Village Community Association

Trustee's Report

The Trustees present their annual report and financial statements for the year ended 31 March 2023

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act (Northern Ireland) 2008 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the Up and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

To promote the health and wellbeing of the inhabitants of the whole village, to provide assistance, advice and to advance education to all people in the village.

Our aim is to run yearly activities, i.e. fetes, classes, training and educational events.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The group held a King's Festival which was open and attended by people of all backgrounds. We continually run classes and courses throughout the year.

Financial review

The charity secured funding from Causeway Coast and Glens Borough Council to the sum of £2,000 and £1,237 from Northern Ireland Housing Executive.

The charity also received funds from Groundwork & Crum

Structure, governance and management

The charity is a Registered charity, governed by the Constitution with a day to day oversight by a management committee of local individuals.

The Trustees who served during the year and up to the date of signature of the financial statements were:

G McGonigle	Resigned 17 July 2023	T McCormick	
J Craig	Resigned July 2023	W King	Deceased 6 June 2023
R Millican	Resigned July 2023	M Kelly	Appointed 12 July 2023
L.Christie	Appointed August 2023	J Hutchinson	Appointed 18 August 2023
D Nicholl		L McElwee	Resigned July 2023
K McIntyre	Resigned July 2023	N Rice	
M.Grundle	Appointed August 2023	R.Boyd	Appointed August 2023
J.Lloyd	Appointed August 2023		

None of the Trustees has any beneficial interest in the charity.

The Trustees report was approved by the Board of Trustees.


Trustee


Trustee

**Independent Examiner's Report on the unaudited accounts to the trustees of
Macosquin Village Community Association**

I report on the accounts of Macosquin Village Community Association for the year ended 31 March 2024, which are set out on pages 6 to 9.

Respective responsibilities of directors and reporting accountants

As the charity's trustees you are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed. The charity is preparing accrual accounts and I am qualified to undertake the examination by being a qualified member of CIMA.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008 and under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act)
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act (Northern Ireland) 2008
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 63 of the Charities Act 2008 and section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008 and section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations; and
 - which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met, or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Name: Robert Butler

Professional body: Chartered Institute of Management Accountants

Address: 12 Meadowbrook
Ballybogey
Co Antrim
BT53 6RE

Date: 03 June 2024

Macosquin Village Community Association

Statement of Comprehensive Net Expenditure

		Unrestricted Funds 2023-24 £	Restricted Funds 2023-24 £	Total Funds 2023-24 £	Unrestricted Funds 2022-23 £	Restricted Funds 2022-23 £	Total Funds 2022-23 £
<u>Income from:</u>							
Donations and Grants	2	-	4,412	4,412	500	6,389	6,889
<u>Expenditure on:</u>							
Charitable activities	3	284	6,224	6,508	1,876	5,962	7,838
<u>Net (Expenditure) / Income for the year</u>							
Net Movement in Funds		(284)	(1,812)	(2,096)	(1,376)	427	(949)
Fund balances at 1 April 2023		639	2,319	2,958	2,015	1,892	3,907
Fund balances at 31 March 2024		355	507	862	639	2,319	2,958

The statement of financial activities includes all gains and losses recognised in the year

Macosquin Village Community Association

Statement of Financial Position

	Notes	2023-24 £	2022-23 £
Current assets			
Cash at bank and in hand		<u>862</u>	<u>2,958</u>
		862	2,958
Net Current assets		<u>862</u>	<u>2,958</u>
Income Funds			
Restricted Funds		355	2,319
Unrestricted Funds		507	639
		<u>862</u>	<u>2,958</u>

The financial Statements were approved by the Trustees on 3rd July 2024

Sign

Nancy

Rebecca Boyd

Print

Natasia Rice

Rebecca Boyd

Macosquin Village Community Association

1 Accounting Policies

Charity Information - Macosquin Village Community Association is an unincorporated charity.

1.1 Accounting Convention

These accounts have been prepared on a receipts and payments basis in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the statement of Recommended Practice for charities applying FRS 102, the Charities Act (Northern Ireland) 2008 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted as set out below

1.2 Going Concern

The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives

Restricted funds are subject to specific conditions by donors as to how they may be used. The purpose and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming Income

Income is recognised when it has been received by the charity, as the financial statements are prepared on a receipts and payments basis

1.5 Expenditure

Expenditure is recognised when it has been paid by the charity, as the financial statements are prepared on a receipts and payments basis.

2 Donations & Grants

	Unrestricted Funds 2023-24 £	Restricted Funds 2023-24 £	Total Funds 2023-24 £	Unrestricted Funds 2022-23 £	Restricted Funds 2022-23 £	Total Funds 2022-23 £
Grants Receivable	-	4,412	4,412	500	6,389	6,889
Grants receivable for core activities						
Causeway Coast & Glens Council	-	2000	2,000		3,749	3,749
Housing Executive	-	1237	1,237		1,515	1,515
Tesco	-	-	-		1,125	1,125
Macosquin Football Club	-	250	250			-
Macosquin School	-	-	-	500	0	500
Groundwork	-	375	375			-
Crum	-	550	550			-
	-	4,412	4,412	500	6,389	6,889

Macosquin Village Community Association

3 Charitable Activities

	2023-24 £	2022-23 £
Rent & Insurance	1,418	756
Bank Fees	35	36
Cleaning	-	150
Entertainment/events	2,465	4647
Telephone, advertising, postage and stationery	109	445
Gifts	65	-
North West Football Association	250	-
Training	-	-
Kitchen Equipment	100	-
Computer Equipment	1,682	831
Food Expenses	84	673
	<u>6,208</u>	<u>7,538</u>
Accountancy Fees	300	300
	<u>6,508</u>	<u>7,838</u>
Analysis by Fund		
Unrestricted funds	284	1876
Restricted Funds	6,224	5962

4 Trustees

In the current year, expenses totaling £0 were reimbursed to Trustees. £555 was reimbursed in the previous year.

5 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

6 Analysis of net assets between funds

	Unrestricted Funds 2023-24	Restricted Funds 2023-24	Total Funds 2023-24	Unrestricted Funds 2022-23	Restricted Funds 2022-23	Total Funds 2022-23
Funds balances at 31 March 2024 are represented by:						
Current assets (liabilities)	355	507	862	639	2319	2958
	<u>355</u>	<u>507</u>	<u>862</u>	<u>639</u>	<u>2319</u>	<u>2958</u>

7 Related Party Transactions

There were no disclosable party transactions during the year (2023 - none).

Macosquin Village Community Association

	2023-24 £	2022-23 £	2020-21 £
Income			
Macosquin Football Club	250	-	-
Macosquin School	-	500	-
Arnold Clarke Fund	-	-	2,500
Ulster Community Foundation	-	-	2,000
Foyle Foundation London	-	-	1,200
Housing Executive	1,237	1,515	-
Causeway Coast & Glens Council	2,000	3,749	2,598
Groundwork UK	375	-	-
Tesco	-	1,125	-
CRUM	550	-	-
	<u>4,412</u>	<u>6,889</u>	<u>8,298</u>
Expenses			
Rent & Insurance	1,418	756	745
Bank Fees	35	36	27
Cleaning	-	150	-
Entertainment/Events	2,465	4,647	1,024
Telephone, Advertising, Postage and Stationery	109	445	728
Gifts	65	-	-
North West Football Association	250	-	-
Training	-	-	30
Kitchen Equipment	100	-	-
Computer Equipment	1,682	831	578
Food Expenses	84	673	1,164
Accountancy Expenses	300	300	210
	<u>6,508</u>	<u>7,838</u>	<u>4,506</u>
Operating (deficit)/surplus	<u>(2,096)</u>	<u>(949)</u>	<u>3,792</u>
Interest Payable and Similar Charges	-	-	-
Interest Receivable	-	-	-
Deficit of expenditure over income for the year	<u>(2,096)</u>	<u>(949)</u>	<u>3,792</u>

Macosquin Village Community Association

Northern Ireland - Charity number 102929

Annual report

Macosquin Village Community Association

Trustee's Report

The Trustees present their annual report and financial statements for the year ended 31 March 2024

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act (Northern Ireland) 2008 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the Up and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

To promote the health and wellbeing of the inhabitants of the whole village, to provide assistance, advice and to advance education to all people in the village.

Our aim is to run yearly activities, i.e. fetes, classes, training and educational events.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The group held a King's Festival which was open and attended by people of all backgrounds. We continually run classes and courses throughout the year. Emphasis has been placed on trying to run events post covid that will allow people to come together and reduce the feeling of rural isolation.

Financial review

The charity secured funding from Causeway Coast and Glens Borough Council to the sum of £2,000 and £1,237 from Northern Ireland Housing Executive.

The charity also received funds from Groundwork & Crum

Structure, governance and management


The charity is a Registered charity, governed by the Constitution with a day to day oversight by a management committee of local individuals.

The Trustees who served during the year and up to the date of signature of the financial statements were:

G McGonigle	Resigned July 2023	T McCormick	
J Craig	Resigned July 2023	W King	Deceased 6 June 2023
R Millican	Resigned July 2023	M Kelly	Appointed July 2023
N King	Resigned July 2023	J Hutchinson	Appointed August 2023 & Resigned February 2024
D Nicholl		N Rice	Appointed July 2023
K McIntyre	Resigned July 2023	L McElwee	Resigned July 2023
L Christie	Appointed July 2023	H Boyd	Appointed July 2023
M Grundle	Appointed July 2023		
J Lloyd	Appointed July 2023		

None of the Trustees has any beneficial interest in the charity.


The Trustees report was approved by the Board of Trustees.



Trustee

1/6/24

Date



Trustee

01/6/24

Date

Macosquin Village Community Association

Northern Ireland - Charity number 102929

Annual return

**Independent Examiner's Report on the unaudited accounts to the trustees of
Macosquin Village Community Association**

I report on the accounts of Macosquin Village Community Association for the year ended 31 March 2024, which are set out on pages 6 to 9.

Respective responsibilities of directors and reporting accountants

As the charity's trustees you are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed. The charity is preparing accrual accounts and I am qualified to undertake the examination by being a qualified member of CIMA.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008 and under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act)
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act (Northern Ireland) 2008
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 63 of the Charities Act 2008 and section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008 and section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations; and
 - which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met, or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: *Robert A Butler*

Name: Robert Butler

Professional body: Chartered Institute of Management Accountants

Address: 12 Meadowbrook
Ballybogey
Co Antrim
BT53 6RE

Date: **03 June 2024**

Macosquin Village Community Association

Northern Ireland - Charity number 102929

Accounts

Charity Registration No. 102929

ids.
chartered accountants

MACOSQUIN VILLAGE COMMUNITY ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

IDS Chartered Accountants LLP
23/25 Queen Street
COLERAINE
Co Londonderry
BT52 1BG

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Statement of financial position	6
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LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

J Craig
R Millican
N King
D Nicholl
K McIntyre
T McCormick
Mr M Kelly
Mr J Hutchinson
Mrs L McElwee

(Appointed 12 July 2023)
(Appointed 18 August 2023)

Charity number

102929

Independent examiner

IDS Chartered Accountants LLP
23/25 Queen Street
COLERAINE
Co Londonderry
BT52 1BG

Bankers

Danske Bank
Donegall Square West
BELFAST
BT1 6JS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act (Northern Ireland) 2008 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

To promote the health and wellbeing of the inhabitants of the whole village, to provide assistance, advice and to advance education to all people in the village.

Our aim is to run yearly activities, i.e. fetes, classes, training and educational events.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The group held a summer fete, with over 900 people attending from all backgrounds. We continually run classes and courses on a monthly basis throughout the year.

The classes encourage people to come together over the winter months and provide people with new skills and experiences, reducing the sense of isolation and alienation.

Financial review

The charity secured funding from Causeway Coast and Glens Borough Council to the sum of £3,749 and £1,515 from Northern Ireland Housing Executive.

The charity would like to also thank Tesco for donating a grant of £1,125 to be spent on core costs.

Structure, governance and management

The charity is a Registered Charity, governed by a Constitution with day to day oversight by a management committee of local individuals.

The Trustees who served during the year and up to the date of signature of the financial statements were:

G McGonigle	(Resigned 17 July 2023)
J Craig	
R Millican	
N King	
D Nicholl	
K McIntyre	
T McCormick	
W King	(Deceased 6 June 2023)
Mr M Kelly	(Appointed 12 July 2023)
Mr J Hutchinson	(Appointed 18 August 2023)
Mrs L McElwee	

None of the Trustees has any beneficial interest in the charity.


MACOSQUIN VILLAGE COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees' report was approved by the Board of Trustees.


G. McGonigle
Trustee


Mrs L McElwaine

30 August 2023

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF MACOSQUIN VILLAGE COMMUNITY ASSOCIATION**

I report to the Trustees on my examination of the financial statements of Macosquin Village Community Association (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

I report in respect of my examination of the charity's financial statements carried out under section 65 of the Charities Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 69(9)(b) of the Charities Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the 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 63 of the Charities Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I 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.



Alison Wallace

IDS Chartered Accountants LLP

23/25 Queen Street
COLERAINE
Co Londonderry
BT52 1BG

Dated: 30 August 2023

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Income from:						
Donations and grants	2	500	6,389	6,889	5,078	8,298
Expenditure on:						
Charitable activities	3	1,876	5,962	7,838	3,178	4,506
Net (expenditure)/income for the year/ Net movement in funds						
		(1,376)	427	(949)	1,900	3,792
Fund balances at 1 April 2022						
		2,015	1,892	3,907	-	115
Fund balances at 31 March 2023						
		639	2,319	2,958	1,892	3,907

The statement of financial activities includes all gains and losses recognised in the year.

MACOSQUIN VILLAGE COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023

	Notes	£	2023 £	£	2022 £
Current assets					
Cash at bank and in hand		2,958		3,907	
Net current assets			<u>2,958</u>	<u>3,907</u>	<u>3,907</u>
Income funds					
Restricted funds			2,319		1,892
Unrestricted funds			<u>639</u>		<u>2,015</u>
			<u>2,958</u>		<u>3,907</u>

The financial statements were approved by the Trustees on 30 August 2023

Trustee 
G. McGonigle

Trustee 
Mrs L McElwee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Macosquin Village Community Association is an unincorporated charity.

1.1 Accounting convention

These accounts have been prepared on a receipts and payments basis in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act (Northern Ireland) 2008 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when it has been received by the charity, as the financial statements are prepared on a receipts and payments basis.

1.5 Resources expended

Expenditure is recognised when it has been paid by the charity, as the financial statements are prepared on a receipts and payments basis.

2 Donations and grants

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Grants receivable	500	6,389	6,889	5,078	3,220	8,298
	=====	=====	=====	=====	=====	=====

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

2 Donations and grants (Continued)

Grants receivable for core activities

Causeway Coast & Glens Council	-	3,749	3,749	1,878	720	2,598
Arnold Clarke Fund	-	-	-	-	2,500	2,500
Ulster Community Foundation	-	-	-	2,000	-	2,000
Foyle Foundation London	-	-	-	1,200	-	1,200
Housing Executive	-	1,515	1,515	-	-	-
Tesco Community	-	1,125	1,125	-	-	-
Macosquin School	500	-	500	-	-	-
	<u>500</u>	<u>6,389</u>	<u>6,889</u>	<u>5,078</u>	<u>3,220</u>	<u>8,298</u>

3 Charitable activities

	2023	2022
	£	£
Rent and insurance	756	745
Bank fees	36	27
Cleaning	150	-
Entertainment/events	4,647	1,024
Telephone, advertising, postage and stationery	445	728
Training	-	30
Computer Equipment	831	578
Food expenses	673	1,164
	<u>7,538</u>	<u>4,296</u>
Share of governance costs (see note 4)	300	210
	<u>7,838</u>	<u>4,506</u>
Analysis by fund		
Unrestricted funds	1,876	3,178
Restricted funds	5,962	1,328
	<u>7,838</u>	<u>4,506</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

4 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Accountancy	-	300	300	210
	-	300	300	210
Analysed between Charitable activities	-	300	300	210

5 Trustees

In the current year, expenses totalling £555 were reimbursed to 4 Trustees. £1,227 was reimbursed to 4 trustees in the previous year.

6 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

7 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022
	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:					
Current assets/(liabilities)	639	2,319	2,958	2,015	3,907
	639	2,319	2,958	2,015	3,907

8 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Macosquin Village Community Association

Northern Ireland - Charity number 102929

Annual report

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the year ended 31 March 2023.

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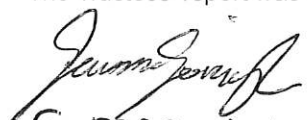
None of the Trustees has any beneficial interest in the charity.


MACOSQUIN VILLAGE COMMUNITY ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees' report was approved by the Board of Trustees.


G. McGonigle
Trustee


Mrs L McElwre

30 August 2023

Macosquin Village Community Association

Northern Ireland - Charity number 102929

Annual return

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF MACOSQUIN VILLAGE COMMUNITY ASSOCIATION**

I report to the Trustees on my examination of the financial statements of Macosquin Village Community Association (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

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I report in respect of my examination of the charity's financial statements carried out under section 65 of the Charities Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 69(9)(b) of the Charities Act.

Independent examiner's statement

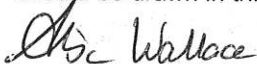
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I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the 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 63 of the Charities Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I 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.



Alison Wallace
IDS Chartered Accountants LLP

23/25 Queen Street
COLERAINE
Co Londonderry
BT52 1BG

Dated: 30 August 2023