

Company Registration Number: NI050068  
Charity Number: 103689

**Churchtown Community Association**  
(A company limited by guarantee, not having a share capital)  
**Annual Report and Unaudited Financial Statements**  
**for the financial year ended 31 March 2024**

**Churchtown Community Association**  
(A company limited by guarantee, not having a share capital)  
**CONTENTS**

	<b>Page</b>
Reference and Administrative Information	3
Directors' Annual Report	4 - 6
Statement of Directors' Responsibilities	7
Independent Examiner's Report	8
Statement of Financial Activities	9
Summary Income and Expenditure Account	10
Balance Sheet	11
Notes to the Financial Statements	12 - 16
Supplementary Information relating to the Financial Statements	18

## **Churchtown Community Association**

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### **REFERENCE AND ADMINISTRATIVE INFORMATION**

**Directors**

Dave Cameron  
Jane Harvey  
Gordon James Speer  
Maria Corry  
Samuel David Young  
Aisling McHugh  
Sorcha McHugh

**Company Secretary**

Brendan Devlin

**Charity Number in Northern Ireland**

103689

**Company Registration Number**

NI050068

**Registered Office and Principal Address**

48 Lurganbuoy Road  
Castlederg  
Co Tyrone  
BT81 7HT

**Independent Examiner**

Michael Drumm FCCA  
30a Gortin Road  
Omagh  
Co Tyrone  
BT79 7HX

**Principal Bankers**

Bank of Ireland  
4 John Street  
Castlederg  
Co Tyrone  
BT81 7AW

**Churchtown Community Association**  
(A company limited by guarantee, not having a share capital)  
**DIRECTORS' ANNUAL REPORT**  
for the financial year ended 31 March 2024

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2024.

The financial statements are prepared in accordance with the Companies Act 2006, 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 Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the directors of Churchtown Community Association present a summary of its purpose, governance, activities, achievements and finances for the financial year ended 31 March 2024.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

### **Mission, Objectives and Strategy**

#### **Objectives**

The principal activity of the company is to promote the benefit of the Castlederg area and its environs in a common effort to advance education, relieve poverty, relieve unemployment, preserve and protect health and provide facilities in the interest of social welfare for recreation and other leisure time occupations with the object of improving the conditions of life for said inhabitants by:

1. Providing or securing the provision of social services, educational and recreational facilities and practical assistance for all persons resident with the area.
2. providing, endow and furnish and fit out with all necessary furniture and other equipment and maintain such building, premises and centres as may from time to time be required for the purposes of the company.

### **Structure, Governance and Management**

#### **Structure**

Churchtown Community Association is a company limited by guarantee governed by its Memorandum & Articles of Association dated 7th March 2004. It is registered as a charity with the Charity Commission NI.

### **Review of Activities, Achievements and Performance**

#### **Review Period Activities**

During the review period up to 31st March 2024, Churchtown CA continued to expand and diversify its project portfolio and has worked in partnership with numerous agencies/organisations to deliver a range of community projects and services, these included:

- Completion of Community Audit
- Delivered 4 x 5-week Menopause Education & Awareness Programmes
- Introduce ongoing Monthly Menopause Support Group
- Introduced twice weekly Diva Den Sessions
- Continued Men's Shed Activities
- Continued Crafty Craft Group
- Continued Community Allotment Activities
- Planned, coordinated and hosted community wide events, including Spring Carnival & Halloween Hoolie on the Hill
- Liaised with Derry City & Strabane DC on proposed plans for new play park and hosted public consultation event.
- Hosted 2 Healthy Relationship Workshops, addressing themes such as personal & community safety, domestic violence and coercive behaviour.

In addition, to these activities Churchtown CA delivered a host of stand-alone projects with the aim of improving the health and wellbeing of the local community whilst encouraging participants to engage and access community initiatives within the local community.

Stand Alone projects delivered were:

10 Weeks foundation Mindfulness Programme

# **Churchtown Community Association**

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## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 March 2024

4 Week Meaningful Meditation Programme

Health MOT Check

Basic Sewing Classes

Well Being Crafts

### **Training**

Churchtown CA are currently a project partner with Success North West, a project which aim to engage with economically inactive cohorts to support/mentor individuals with the view of enhancing employability and supporting entrance to the labour market. During the review period numerous training opportunities were available to the project participants, which included:

- BARISTA Skills
- SMART Shopping
- Health & Safety in the Workplace
- Employability Skills
- Interview Skills

### **New Projects Introduced**

During the review period Churchtown CA introduced the "Better Connected" Group. The project provides a range of socialisation and training opportunities for young people with learning disabilities. The outcomes from this project have been reported as:

- Positive Impact on the participant's mental health
- Enhanced learning opportunities and increased physical well-being.

These outcomes are achieved by through the activities on offer and the participants' have establish new friendships, feel more connected to the community, and have access to social support.

Activities during the period have included:

- Gardening - Growing in Containers
- Upcycling small furniture items e.g. chairs, tables etc
- Making small items e.g. bird boxes, planters etc
- Arts and Crafts Classes
- Makaton Training

Furthermore, Churchtown CA introduced the Diva Den to its portfolio of projects, which proved to be a resounding success, with a second weekly session introduced to accommodate the demand for places.

These programmes were in addition to providing administration support; resource sharing etc with several local organisations and groupings including:

Community Allotments

Naiscoil na Deirge

CPM

Castlederg Childcare Services

### **Financial Results**

At the end of the financial year the company has assets of £34,196 (2023 - £57,080) and liabilities of £29,925 (2023 - £35,600). The net assets of the company have decreased by £(17,209).

### **Future Development**

#### **Future Development Plans**

In partnership with other local groups Churchtown CA will be proposing to deliver a series events through the Derg DEA promoting Women's Wellness and Health Promotion Events across 6 rural venues working together to afford residents in rural areas the same opportunities and access to Health & Well Being Information and supporting services.

**Churchtown Community Association**  
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**DIRECTORS' ANNUAL REPORT**  
for the financial year ended 31 March 2024

**Directors**

The directors who served throughout the financial year, except as noted, were as follows:

Dave Cameron  
Jane Harvey  
Gordon James Speer  
Maria Corry  
Samuel David Young  
Aisling McHugh  
Sorcha McHugh

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the financial year was:

Brendan Devlin

**Staff Training and Development**

The Association employs 3 members of staff: 1 part time and 2 full time, with 18 volunteers in supporting roles such as caretaker, administration support and stewarding community events.

**Compliance with Sector-Wide Legislation and Standards**

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Churchtown Community Association subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

**Public Benefits Statement**

The association has identified 2 main purposes of its activities:-

- 1) Provision of Community Venue for advancement of citizenship and community development
- 2) Advancement of education and relief of unemployment & poverty.

In assessing the benefits that flow from these purposes the association would suggest the following:-

1) Provision of Community Venue for advancement of citizenship and community development. Through this provision beneficiaries are able to improve the quality of their lives by accessing information and services which would otherwise remain unavailable to them.

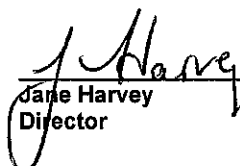
2) Advancement of Education; relief of unemployment & poverty. The benefits that flow from this purpose is enhanced educational attainment for the beneficiaries which improves their employability potential and increased confidence to participate community life whilst reducing social isolation. Through improved economic standing and employment beneficiaries can move out of poverty and reliance on welfare.

The association measures the outcome of these benefits via a number of mechanisms such as: Monitoring activities and session delivered Number of enquiries Attendance Records Individual session evaluation forms Number and types of organisations availing of community centre. There is no harm potential flowing from the purposes of Churchtown Community Association. The charity's beneficiaries are individuals who attend the various training activities and information sessions. Additional beneficiaries include, members of the various groupings availing of the venue such as AA, Family Contact Visits, local football clubs etc. The benefits of the association are open to the inhabitants of Castlederg and its environs.

Approved by the Board of Directors on 3 December 2024 and signed on its behalf by:



Dave Cameron  
Director



Jane Harvey  
Director

## Churchtown Community Association

(A company limited by guarantee, not having a share capital)

### STATEMENT OF DIRECTORS' RESPONSIBILITIES

for the financial year ended 31 March 2024

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

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

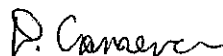
In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, 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 company will continue in operation.

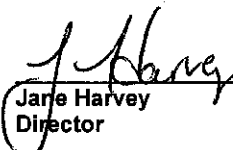
The directors confirm that they have complied with the above requirements in preparing the financial statements.

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

Approved by the Board of Directors on 3 December 2024 and signed on its behalf by:



Dave Cameron  
Director



Jane Harvey  
Director

## **Churchtown Community Association**

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# **INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF DIRECTORS OF CHURCHTOWN COMMUNITY ASSOCIATION**

We have examined the financial statements of the company for the financial year ended 31 March 2024, which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. 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 Directors 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 company and the company's members, as a body, for our work, or for this report.

### **Respective responsibilities of directors and examiner**

The company's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The company's directors consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 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**

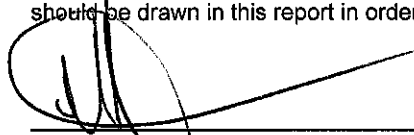
We have examined your company financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the company 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 directors 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 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of 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.



**MICHAEL DRUMM FCCA**

30a Gortin Road  
Omagh  
Co Tyrone  
BT79 7HX

**Date: 3 December 2024**



# Churchtown Community Association

(A company limited by guarantee, not having a share capital)

## STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
<b>Incoming Resources</b>							
Charitable activities							
■ Grants from governments and other co-funders	3.1	19,182	75,070	94,252	15,460	115,242	130,702
Activities for generating funds	3.2	10,200	-	10,200	4,470	-	4,470
<b>Total incoming resources</b>		<b>29,382</b>	<b>75,070</b>	<b>104,452</b>	<b>19,930</b>	<b>115,242</b>	<b>135,172</b>
<b>Resources Expended</b>							
Raising funds	4.1	26,117	5,681	31,798	23,214	(24)	23,190
Charitable activities	4.2	14,045	75,818	89,863	1,703	126,984	128,687
<b>Total Resources Expended</b>		<b>40,162</b>	<b>81,499</b>	<b>121,661</b>	<b>24,917</b>	<b>126,960</b>	<b>151,877</b>
<b>Net incoming/outgoing resources before transfers</b>		<b>(10,780)</b>	<b>(6,429)</b>	<b>(17,209)</b>	<b>(4,987)</b>	<b>(11,718)</b>	<b>(16,705)</b>
Gross transfers between funds		-	-	-	10,216	(10,216)	-
<b>Net movement in funds for the financial year</b>		<b>(10,780)</b>	<b>(6,429)</b>	<b>(17,209)</b>	<b>5,229</b>	<b>(21,934)</b>	<b>(16,705)</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	12	11,396	10,084	21,480	6,167	32,018	38,185
<b>Total funds at the end of the year</b>		<b>616</b>	<b>3,655</b>	<b>4,271</b>	<b>11,396</b>	<b>10,084</b>	<b>21,480</b>

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

**Churchtown Community Association**

(A company limited by guarantee, not having a share capital)

**SUMMARY INCOME AND EXPENDITURE ACCOUNT**

for the financial year ended 31 March 2024

	Statement of Financial Activities	2024 £	2023 £
Gross income	Unrestricted funds	29,382	
	Restricted funds	75,070	
		<u>104,452</u>	<u>135,172</u>
<b>Total income</b>		<b>104,452</b>	<b>135,172</b>
<b>Total expenditure</b>		<b>(121,661)</b>	<b>(151,877)</b>
<b>Net income/(expenditure)</b>		<b>(17,209)</b>	<b>(16,705)</b>

The company has no recognised gains or losses other than the results for the financial year. The results for the financial year have been calculated on the historical cost basis.

# Churchtown Community Association

(A company limited by guarantee, not having a share capital)

Company Number: NI050068

## BALANCE SHEET

as at 31 March 2024

	Notes	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible assets	8	3,407	4,051
<b>Current Assets</b>			
Debtors	9	25,041	49,999
Cash at bank and in hand		5,748	3,030
		30,789	53,029
<b>Creditors: Amounts falling due within one year</b>	10	(29,925)	(35,600)
<b>Net Current Assets</b>		864	17,429
<b>Total Assets less Current Liabilities</b>		4,271	21,480
<b>Funds</b>			
Restricted trust funds		3,655	10,084
General fund (unrestricted)		616	11,396
<b>Total funds</b>	12	4,271	21,480

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

For the financial year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The directors confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

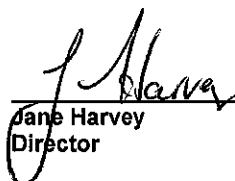
The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Directors and authorised for issue on 3 December 2024 and signed on its behalf by



Dave Cameron  
Director



Jane Harvey  
Director

**Churchtown Community Association**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2024

**1. GENERAL INFORMATION**

Churchtown Community Association is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is 48 Lurganbuoy Road, Castlederg, Co Tyrone, BT81 7HT which is also the principal place of business of the company. The financial statements have been presented in Pound (£) which is also the functional currency of the company.

**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 company 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 company for the financial year ended 31 December 2017 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.

**Incoming Resources**

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

**Resources Expended**

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	Straight line over twenty-five years
Plant and machinery	-	20% Reducing balance
Fixtures, fittings and equipment	-	20% Reducing balance
Motor vehicles	-	20% Reducing balance

**Debtors**

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the the company from government agencies and other co-funders, but not yet received at year end, is included in debtors.

**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.

**Churchtown Community Association**

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2024

**Taxation and deferred taxation**

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**3. INCOME****3.1 CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
<b>Grants from governments and other co-funders:</b>				
Grant Income	19,182	75,070	94,252	130,702

**3.2 OTHER TRADING ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Administration/ Room hire/ Fundraising	3,400	-	3,400	-
Other income	6,800	-	6,800	4,470
	10,200	-	10,200	4,470

**4. EXPENDITURE****4.1 RAISING FUNDS**

	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Administration/ Room hire/ Fundraising	9,214	644	21,940	31,798	23,190

**4.2 CHARITABLE ACTIVITIES**

	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Grants expenditure	89,863	-	-	89,863	128,687

**4.3 SUPPORT COSTS**

		Cost of Raising Funds £	2024 £	2023 £
Support Costs		21,940	21,940	13,665

**5. ANALYSIS OF SUPPORT COSTS**

	2024 £	2023 £
Support Costs	21,940	13,665

**Churchtown Community Association**

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2024

6.	NET INCOMING RESOURCES	2024	2023			
		£	£			
	Net Incoming Resources are stated after charging/(crediting):					
	Depreciation of tangible assets	376	409			
	Independent Examiner's remuneration:					
	- independent examination services	2,977	2,400			
7.	EMPLOYEES AND REMUNERATION					
	Number of employees					
	The average number of persons employed (including executive directors) during the financial year was as follows:					
		2024	2023			
		Number	Number			
	Administration	3	3			
	The staff costs comprise:	2024	2023			
		£	£			
	Wages and salaries	8,481	5,415			
8.	TANGIBLE FIXED ASSETS					
	<sup>a</sup> Land and buildings freehold	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total	
	£	£	£	£	£	
	Cost					
	At 31 March 2024	6,309	23,404	30,782	10,000	70,495
	Depreciation					
	At 1 April 2023	4,204	22,850	29,444	9,946	66,444
	Charge for the financial year	252	111	268	13	644
	At 31 March 2024	4,456	22,961	29,712	9,959	67,088
	Net book value					
	At 31 March 2024	1,853	443	1,070	41	3,407
	At 31 March 2023	2,105	554	1,338	54	4,051
9.	DEBTORS	2024	2023			
		£	£			
	Trade debtors	25,041	49,999			
10.	CREDITORS	2024	2023			
	Amounts falling due within one year	£	£			
	Taxation and social security costs	1,231	798			
	Other creditors	26,294	34,802			
	Accruals and deferred income	2,400	-			
		29,925	35,600			

**Churchtown Community Association**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2024

**11. RESERVES**

	2024 £	2023 £
At the beginning of the year	21,480	38,185
Deficit for the financial year	(17,209)	(16,705)
At the end of the year	<u>4,271</u>	<u>21,480</u>

**12. FUNDS**

**12.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2022	6,167	32,018	38,185
Movement during the financial year	5,229	(21,934)	(16,705)
At 31 March 2023	11,396	10,084	21,480
Movement during the financial year	(10,780)	(6,429)	(17,209)
At 31 March 2024	<u>616</u>	<u>3,655</u>	<u>4,271</u>

**12.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2024 £
<b>Restricted funds</b>					
DFC Capital Grant	1,377	-	268	-	1,109
Prog Costs	8,854	-	8,854	-	-
TEO funding	-	3,648	3,648	-	-
DCSDC Grants	(147)	27,769	25,076	-	2,546
Triax Skills funding	-	33,653	33,653	-	-
Awards for All	-	10,000	10,000	-	-
	<u>10,084</u>	<u>75,070</u>	<u>81,499</u>	<u>-</u>	<u>3,655</u>
<b>Unrestricted funds</b>					
Unrestricted General	11,396	29,382	40,162	-	616
<b>Total funds</b>	<u>21,480</u>	<u>104,452</u>	<u>121,661</u>	<u>-</u>	<u>4,271</u>

**13. STATUS**

The company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

**14. RELATED PARTY TRANSACTIONS**

Castlederg Childcare Services Ltd and Churchtown Community Association Ltd comprise common key management.

**Churchtown Community Association**

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2024

**15. POST-BALANCE SHEET EVENTS**

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



**CHURCHTOWN COMMUNITY ASSOCIATION**  
(A company limited by guarantee, not having a share capital)

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024**

**Churchtown Community Association**

(A company limited by guarantee, not having a share capital)

**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement

for the financial year ended 31 March 2024

	2024 £	2023 £
<b>Income</b>		
Other income	11,382	9,041
TEO Funding	3,648	36,807
Triax Skills Funding	33,653	28,646
Derry City & Strabane District Council Funding	14,200	37,200
Community Support Funding	4,000	3,996
Community Festival Funding	7,569	5,840
Good Relations Funding	2,000	1,758
PCSP	8,000	8,319
Kathleen Graham Trust	-	2,000
Awards for All	10,000	-
Housing Executive Funding	5,000	-
Halifax Funding	5,000	-
	<b>104,452</b>	<b>133,607</b>
<b>Cost of generating funds</b>		
Festival Costs	13,978	5,840
TEO costs	-	41,073
Triax Skills costs	33,653	28,456
Derry City & Strabane District Council	231	22,540
Community Support costs	13,881	24,070
Good Relations costs	3,926	3,651
Awards for All Expenditure	10,000	-
Housing Executive costs	7,586	-
Halifax grant costs	5,000	-
Kathleen Graham Trust	2,268	5,596
Depreciation on capital grants	268	335
	<b>90,791</b>	<b>131,561</b>
<b>Gross surplus</b>	<b>13,661</b>	<b>2,046</b>
<b>Expenses</b>		
Wages and salaries	8,481	5,415
Rent payable	4,530	1,391
Rates	2,330	1,985
Insurance	386	690
Light and heat	683	-
Repairs and maintenance	1,376	920
Halloween Festival costs	-	2,500
Printing, postage and stationery	1,718	28
Computer costs	610	256
Travelling and subsistence	2,080	978
Auditor's/Independent Examiner's remuneration	2,977	2,400
Bank charges	274	286
Staff welfare	80	193
General expenses	4,969	1,300
Depreciation	376	409
	<b>30,870</b>	<b>18,751</b>
<b>Net deficit</b>	<b>(17,209)</b>	<b>(16,705)</b>