

CLOUGHMILLS COMMUNITY ACTION TEAM

Northern Ireland · Charity number 103897

Details

Known as	CCAT
Status	Received
Registered	2015-11-03
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	The Mill 70 Main Street Cloughmills County Antrim Bt44 9lf BT44 9LF
Phone	02827638444
Email	info@cloughmills.org.uk
Website	www.facebook.com/cloughmillscat

Activities

Purposes: Objects of the Charity To promote the benefit of the inhabitants of Cloughmills and surrounding district (the area of benefit) without distinction of sex, sexual orientation, age, race, ethnicity, or political , religious or other opinion by associating with the statutory authorities, voluntary and community organisations and inhabitants in a common effort to : (a) promote community development by providing resources, support and information for community and voluntary groups and organisations and encouraging and assisting such organisations to co-operate to achieve their aims ; (b) relieve those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage; (c) advance environmental protection and improvement and promote village renewal; (d) advance health and promote participation in healthy recreation (e) provide facilities in the interests of social welfare for recreation and other leisure time occupations with the object of improving the conditions of life for the said inhabitants; (f) advance education and training and provide information and advice to local inhabitants; (g) promote good community relations, racial harmony and equality and diversity.

What the charity does: The advancement of education, The advancement of health or the saving of lives, The advancement of citizenship or community development, The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity, The advancement of environmental protection or improvement, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage, Other charitable purposes

How the charity works: Arts,Community development,Education/training,Environment/sustainable development/conservation,Heritage/historical,Medical/health/sickness,Relief of poverty,Rural development,Volunteer development,Youth development

Who the charity helps: Children (5-13 year olds),Community safety/crime prevention,General public,Men,Mental health,Older people,Parents,Tenants,Unemployed/low income,Voluntary and community sector,Volunteers,Women,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£22,330	£25,800	£0	0

Trustees

Name	Role	Appointed
Donal Martin		
Mr Albert Walker		
Mr Mervyn Mcfall		
Mrs Donna Baird		
Mrs Jean Loughridge		
Mrs Mary Shaw		
Ms Anna Murray		
Philip Doran		

CLOUGHMILLS COMMUNITY ACTION TEAM

Northern Ireland - Charity number 103897

Accounts

CLOUGHMILLS COMMUNITY ACTION TEAM

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2025

CHARITY REG NO: 103897

**COMPANY LIMITED BY GUARANTEE AND NOT
HAVING A SHARE CAPITAL**

COMPANY NO: NI609804

CLOUGHMILLS COMMUNITY ACTION TEAM

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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CLOUGHMILLS COMMUNITY ACTION TEAM

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

ADMINISTRATIVE DETAILS

Charitable company name	Cloughmills Community Action Team
Charity reference number	NIC 103897
Company reference number	NI609804
Registered Office	The Mill 70 Main Street Cloughmills Ballymena BT44 9LF
Trustees	P Doran M Cooper (<i>resigned 13 December 2024</i>) J Loughridge D Martin D Donnelly (<i>resigned 27 January 2025</i>) J Frew (<i>resigned 27 January 2025</i>) M McFall (<i>appointed 27 January 2025</i>) M McGuckien (<i>appointed 27 January 2025</i>) S McIlvenna (<i>appointed 24 February 2025</i>) A Murray (<i>appointed 27 January 2025</i>) M Shaw (<i>appointed 27 January 2025</i>) C Wilson (<i>appointed 27 January 2025</i>)
Independent Examiner	K Higgins FCA 9 Knockanully Road Martinstown Ballymena BT43 7LZ
Bankers	Bank of Ireland 275-279 Antrim Road Glengormley BT36 7QN

CLOUGHMILLS COMMUNITY ACTION TEAM

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2025

The Board of Trustees, who are also the Company Directors, present their report and financial statements of the Company for the year ended 31 March 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” (FRS 102) in preparing the annual report and financial statements of the Company.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Company’s governing document, the Charities Act (Northern Ireland) 2008, Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and Charities SORP (FRS 102) 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).

REFERENCE AND ADMINISTRATIVE DETAILS

References and administrative details are shown in the schedule of Trustees of the Company and professional advisers on page 1 of the financial statements.

TRUSTEES

The Directors of the Company are its Trustees for the purpose of charity law. The Trustees who served the company during the year were as follows:

P Doran	
M Cooper	<i>(resigned 13 December 2024)</i>
J Loughridge	
D Martin	
D Donnelly	<i>(resigned 27 January 2025)</i>
J Frew	<i>(resigned 27 January 2025)</i>
M McFall	<i>(appointed 27 January 2025)</i>
M McGuckien	<i>(appointed 27 January 2025)</i>
S McIlvenna	<i>(appointed 24 February 2025)</i>
A Murray	<i>(appointed 27 January 2025)</i>
M Shaw	<i>(appointed 27 January 2025)</i>
C Wilson	<i>(appointed 27 January 2025)</i>

PUBLIC BENEFIT STATEMENT

The Directors of Cloughmills Community Action Team, CCAT, confirm that they have had due regard for the guidance on Public Benefit by the Charity Commission for Northern Ireland and are pleased to report that during the period the company continued to provide the Public Benefits through programmes and services on offer. In particular, the directors consider how planned activities will contribute to the aims and objectives they have set.

CLOUGHMILLS COMMUNITY ACTION TEAM

REPORT OF THE BOARD OF TRUSTEES (continued)

FOR THE YEAR ENDED 31 MARCH 2025

PUBLIC BENEFIT STATEMENT (continued)

Public Benefits

The public benefit which flows from CCAT'S community development role is that local organisations are able to work better together to provide a range of facilities and services to the inhabitants of Cloughmills and the surrounding district, all of which helps to promote good community relations.

The benefits are delivered through partnerships working on:

- village renewal,
- joint funding of training to support community organisations in the delivery of services and partnership projects to explore local history and traditions.
- presence on the Web and on Facebook and a community newsletter to keep people informed.
- social , environmental and health improvement programmes at its premises at The Mill, Cloughmills

OBJECTIVES AND ACTIVITIES

The principal objects of the Company are as stated in the Memorandum of Association:

To promote the benefit of the inhabitants of Cloughmills and surrounding district and promote good community relations, social harmony, equality and diversity.

CCAT maintains flowerbeds, hanging baskets, grassed areas and hedges around the village to ensure that local inhabitants can take pride in the appearance of their community. It has created a community allotment garden and bio park at the Old Mill, Cloughmills where it has developed a range of activities involving the growing of food (fruit and veg) , the cooking of food and training local people in those activities - locally known as the "Incredible Edible Cloughmills" project.

CCAT continue to look for new projects that help local inhabitants to gain new skills which contribute to better health, a better quality of life and help to prevent social isolation. The garden and bio park provide an ideal setting in which people can learn about nature and environmental conservation. CCAT runs courses and activities for those purposes, especially for young people. It has also developed courses on social and therapeutic horticulture for people with mental health conditions and provides open access to the bio park grounds for general recreational needs.

Training courses for various craft-based activities are provided at the refurbished buildings at the Mill which help local people to develop new skills, (jam making , beer making, baking, Christmas decorations, candle making, felting, patchwork quilting, woodworking , painting, upholstery etc). CCAT also provides courses for digital inclusion which are helpful for older people in the community to cope with online services.

CLOUGHMILLS COMMUNITY ACTION TEAM

REPORT OF THE BOARD OF TRUSTEES (continued)

FOR THE YEAR ENDED 31 MARCH 2025

OBJECTIVES AND ACTIVITIES (continued)

CCAT manages the delivery of a number of community events throughout the year with the annual June and Christmas Fairs being the key events in the local calendar all contributing to the development of good community relations.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

Cloughmills Community Action Team is a company limited by guarantee not having a share capital and avails of the use of 'Limited' exemption. The Company was incorporated on 04 November 2011. The Company is registered with the NI Charity Commission as of 03 November 2015; Charity No: 103897.

Organisational structure and related parties

Responsibilities for the activities of the Company is vested in and carried out by a Board of Trustees which meets at intervals throughout the period. Trustees may be appointed by resolution of a meeting of the Board of Trustees. None of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustees of the Charity with a contracted supplier must be disclosed to the full Board in the same way as any other contractual relationship with a related party. In the current year there are no such related party transactions to report.

Recruitment, appointment, induction and training

The Board of Trustees is comprised of some members who have been involved in the charity for several years and are familiar with its work and new members who were elected at the Annual General meeting last year. Appropriate training and inductions are ongoing for all new Trustees. 3 long standing volunteers on the Board, (Patrick, Marcus and Declan) stepped down following the AGM and we wish to put on record our appreciation for the work and commitment they made to the development of the organisation over many years.

Financial risk management objectives and policies

The Trustees have overall responsibility for ensuring that CCAT has in place an appropriate system of controls, financial and otherwise. The Trustees have assessed the major risks to which CCAT is exposed, in particular those related to the operations and finances of the company and are satisfied that systems are in place to mitigate any exposure to major risks.

ACHIEVEMENTS AND PERFORMANCE

In 2024-25, the Team has continued to deliver on its objectives through a number of various activities:

CLOUGHMILLS COMMUNITY ACTION TEAM

REPORT OF THE BOARD OF TRUSTEES (continued)

FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE (continued)

Older Peoples Wellbeing Group

This group continues to have a strong input to life at The Mill, meeting on a regular weekly basis all year round. As well as learning new craft-based skills, this group has a focus around the health benefits and friendships which flow from being part of a group and it participates in and supports wider activities such as social gatherings, visits from other community groups, preparing for our annual Summer Fair, Christmas Fair and Santa at the Mill events. They also provide much needed support for maintaining the community garden. The highlight of their year was participating in the Artscare Older Peoples Festival Programme for which the group put on a highly acclaimed artistic dance performance at the Festival Showcase Exhibition in Belfast.

Men's Shed

The Men's Shed is an opportunity for men to come together for social involvement, to improve their health and wellbeing, to learn new skills, discover hidden abilities and to take pleasure in making or repairing things that give a sense of achievement. They actively support seasonal social activities and are also available to help out by designing solutions to various property maintenance issues which may arise. Like the wellbeing group, there are wider benefits which extend beyond these activities such as a continuing interest in the project to eradicate ferrets and rats from Rathlin Island, for which they made some products in the previous year. Training on health and safety in the workshop and fire safety was undertaken in conjunction with other men's sheds during the year.

Community Fridge

The Community Fridge is now in its 9th year. The objective of the initiative is to redistribute food which might otherwise end up in landfill. Our core partners since we started are Sainsbury's, Ballymena. We are grateful to them and our volunteers who maintain this service. We also are continuing our partnership with Doherty and Gray which adds a range of meat products to our offering.

Library of Things

The Library of Things is another resource used by the Cloughmills community. It is an example of shared resources and not only delivers practical and financial benefits but also tackles the issue of waste arising from everyone owning lots of things, which inevitably would be destined for landfill.

Events

Our Events Team manages high quality social events which take a huge amount of time, effort and creativity to both design and deliver. We now have a calendar of events, giving people access to fun and entertainment within walking distance of households in the village. The volunteers involved have been successful in generating funding to ensure we can deliver affordable options for these events and we are grateful for the support given for these events by local businesses and our local Council (Causeway Coast and Glens Borough Council). As well as the more established events such as the June Fair and Christmas, the team has developed the Christmas Fair, carol service and lights switch on, and supported other arts and crafts activities.

CLOUGHMILLS COMMUNITY ACTION TEAM

REPORT OF THE BOARD OF TRUSTEES (continued)

FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE (continued)

Community Garden & Park

The Community Garden & Biopark are at the heart of our operations and serve as a location for activities as well as areas where nature and people can thrive together. The community garden hosts various social events as well as our own activities. This year our volunteers have been working hard to help regenerate the garden and polytunnels and we are grateful for that help. Our green and blue spaces continue to be enjoyed by a large number of people. We welcome this and it is always important that people have the opportunity to go for walks or sit enjoying what our facilities have to offer. We have installed some seating close to the river and in a woodland setting just off the nature pathway to enable people to tarry a little and meditate on the natural world around them. Our school and playgroup continue to use the facilities for curriculum- based work.

Other facilities

Our spaces are well used by the local community and It is very satisfying to accommodate progressive people with ideas who simply need space to trial or make their ideas work. We have a book club, baby massage, yoga, macrame, and an outdoor preschool playgroup using our premises and the facilities are also hired for consultations and meetings by other distinct groups including farming, vintage tractor and local church groups as well as for private birthday parties for young children. Like everything we do we depend on our hardworking volunteers to facilitate these bookings of our facilities and we thank them for all the cleaning, putting up tables, taking down tables and generally ensuring that people have everything they need.

Financial

Cloughmills Community Action Team is a non-profit making organisation. Total income for the year amounted to £22,330 (2024: £43,885). Income derived from charitable activities amounted to £10,908 (2024: £26,145) and other income amounted to £11,422 (2024: £17,740). Total expenditure for the year amounted to £25,800 (2024: £35,723).

The net income for the year amounted to (£3,470) (2024: £11,640) with net assets of £309,269 at 31 March 2025, (2024: £312,739). The Trustees consider that Cloughmills Community Action Team is in a satisfactory position to carry on its charitable activities. Trustees aim to continue to develop services to the community and realise the full potential of the Mill buildings and community garden and Biopark.

TRUSTEES RESPONSIBILITY STATEMENT

The Trustees (who are also the directors of Cloughmills Community Action Team for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in Northern Ireland requires the directors to prepare financial statements for each financial period which give a true and fair view of the of the Company and of the

CLOUGHMILLS COMMUNITY ACTION TEAM

REPORT OF THE BOARD OF TRUSTEES (continued)

FOR THE YEAR ENDED 31 MARCH 2025

TRUSTEES RESPONSIBILITY STATEMENT (continued)

incoming resources and application of resources, including the income and expenditure, of the Company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP 2015 (FRS 102).
- make judgements and accounting estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006, Charities Act (Northern Ireland) 2008 and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

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.

In so far as the Trustees are aware:

- there is no relevant information of which the Company's independent examiner is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

INDEPENDENT EXAMINER

A resolution proposing K Higgins FCA to be re-appointed as Independent Examiner will be put forward at the Annual General Meeting.

SMALL COMPANY EXEMPTIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed, By Order of the Trustees on 27 August 2025:


Mr Philip Doran (Aug 29, 2025 11:11:39 GMT+1)

Mr Philip Doran
Trustee

Registered office:
70 Main Street
Cloughmills
Ballymena

BT44 9LF

CLOUGHMILLS COMMUNITY ACTION TEAM

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF CLOUGHMILLS COMMUNITY ACTION TEAM FOR THE YEAR ENDED 31 MARCH 2025

I report on the accounts of Cloughmills Community Action Team for the year ended 31 March 2025 as set out on pages 9 to 17.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The Trustees (who are also the directors of Cloughmills Community Action team) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008.
- 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.
- state whether any particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

I have examined your Charity accounts as required under section 65 of the Charities Act and my 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. 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 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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.
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 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.



[Kevin Higgins \(Aug 27, 2025 12:25:10 GMT+1\)](#)

K Higgins FCA
9 Knockanully Road
Martinstown
Ballymena
BT43 7LZ

DATE: 27 August 2025

CLOUGHMILLS COMMUNITY ACTION TEAM

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income from:					
Charitable activities	2	6,728	4,180	10,908	26,145
Other trading activities	3	10,583		10,583	16,879
Other Income	4	839		839	861
Total income		<u>18,151</u>	<u>4,180</u>	<u>22,330</u>	<u>43,885</u>
Expenditure on:					
Charitable activities	5	20,479	5,322	25,800	35,723
Total expenditure		<u>20,479</u>	<u>5,322</u>	<u>25,800</u>	<u>35,723</u>
Net income		<u>(2,328)</u>	<u>(1,142)</u>	<u>(3,470)</u>	<u>8,162</u>
Write off unrepresented cheques		-	-	-	3,478
Net movement in funds		<u>(2,328)</u>	<u>(1,142)</u>	<u>(3,470)</u>	<u>11,640</u>
Reconciliation of funds:					
Total funds brought forward		<u>296,214</u>	<u>16,525</u>	<u>312,739</u>	301,099
Total funds carried forward		<u>293,886</u>	<u>15,383</u>	<u>309,269</u>	<u>312,739</u>

The Company has no recognised gains or losses in the year other than those included in the Statement of Financial Activities.

All the operations of the Company are classed as continuing.

CLOUGHMILLS COMMUNITY ACTION TEAM

BALANCE SHEET

AS AT 31 MARCH 2025

	Note	2025		2024
		£	£	£
Fixed assets				
Tangible assets	8		<u>230,260</u>	<u>235,377</u>
Current assets				
Debtors	9	418		796
Cash at bank and in hand		<u>79,316</u>		<u>76,936</u>
		79,734		77,732
Creditors: amounts falling due within one year	10	<u>(725)</u>		<u>(370)</u>
Net current assets			<u>79,009</u>	<u>77,362</u>
Total assets less current liabilities			<u>309,269</u>	<u>312,739</u>
Net assets			<u>309,269</u>	<u>312,739</u>
Charity Funds				
Unrestricted funds			<u>293,886</u>	<u>296,214</u>
Restricted funds			<u>15,383</u>	<u>16,525</u>
			<u>309,269</u>	<u>312,739</u>

The Directors are satisfied that the Company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2) relating to small companies, and that no member or members have requested an audit pursuant to section 476(1) of the Act.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved and authorised for issue by the Trustees on 27 August 2025 and are signed on their behalf by:



Mr Philip Doran (Aug 29, 2025 11:11:39 GMT+1)

Mr Philip Doran, Trustee



Mr Donal Martin (Aug 29, 2025 10:53:02 GMT+1)

Mr Donal Martin, Trustee

The notes on pages 11 to 17 form part of these financial statements.

Cloughmills Community Action Team

Notes to the Financial Statements

For the year ended 31 March 2025

1. Accounting Policies

(a) General information and basis of preparation

Cloughmills Community Action Team is a charitable company limited by guarantee and does not have any share capital. It registered as a charity with The Charity Commission for Northern Ireland on 03 November 2015 - Charity No: 103897 and it is incorporated in Northern Ireland. The address of the registered office is given in the charity information on page 1 of these financial statements.

The Company constitutes a public benefit entity as defined by FRS 102.

Statement of compliance

The financial statements have been prepared in compliance with 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 United Kingdom and Republic of Ireland (FRS 102), Charities Act (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 201, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements were prepared on the accruals basis for the year ended 31 March 2025.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all periods presented unless otherwise stated.

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of investments.

(b) Funds

Unrestricted funds:

General funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company which have not been designated for other purpose.

Restricted funds:

These are funds that can only be used for particular restricted purposes within the objects of the Company. Restrictions arise when specified by the donor or when the funds are raised for particular purposes.

CLOUGHMILLS COMMUNITY ACTION TEAM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES *(continued)*

(c) **Income recognition**

All incoming resources have been included in the financial statements using the accruals basis except for donations, legacies and bequests which are included in the financial statements using the receipts basis.

Income from government and other grants are recognised at fair value when the Company has entitlement after any performance conditions have been met.

Income from charitable activities includes income earned from fundraising events and trading activities to raise funds for the Company. Income is received in exchange for supplying goods and services to raise funds and this is recognised when entitlement has occurred.

(d) **Expenditure recognition**

All expenditure is accounted for on accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

It is categorised under the following headings:

- Expenditure on charitable activities includes those costs incurred by the Company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them; and
- Other expenditure represents those items not falling into the categories above.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

(e) **Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(f) **Tangible Fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold Buildings	-	2.0% Straight Line
Fixtures & Fittings	-	20.0% Straight Line

CLOUGHMILLS COMMUNITY ACTION TEAM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES *(continued)*

(g) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. There are no issues noted with impairment of assets for the period.

(h) Grants

Grants towards capital expenditure are credited to deferred revenue over the expected useful life of the assets. Grants towards revenue expenditure are credited to the SoFA as the related expenditure is incurred.

(i) Taxation

No provision is required for taxation as the Company is defined as a charitable company for taxation purposes.

(j) Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditures are sufficient with the level of resources for the Company to be able to continue as a going concern.

2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Gruig Wind Farm	4,398		4,398	4,312
CC&G Community Development	2,330		2,330	2,459
CC&G Christmas Festival Grant				750
CC&G Social Connections				500
Donations				5,500
Transition Towns				4,630
NIHE		148	148	900
Arts Council				7,094
Altaveedan Wind Farm		3,042	3,042	
PHA Clear		990	990	
	<u>6,728</u>	<u>4,180</u>	<u>10,908</u>	<u>26,145</u>

CLOUGHMILLS COMMUNITY ACTION TEAM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025 *(continued)*

3. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Fundraising Events	2,278		2,278	2,683
Hire of rooms	2,660		3,030	3,030
Christmas	1,372		1,372	1,482
Courses				175
Trade sales	496		496	617
Men's shed	1,195		1,195	2,330
Study visits				2,154
Recycling clothes	162		162	634
Gifts & Donations	2,420		2,420	2,418
Darkness to light				1,357
	<u>10,583</u>	<u>-</u>	<u>10,583</u>	<u>16,879</u>

4. OTHER INCOME

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Renewables receipts	519		519	
NI water refund				805
Bank interest received	321		321	57
	<u>839</u>	<u>-</u>	<u>839</u>	<u>861</u>

CLOUGHMILLS COMMUNITY ACTION TEAM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025 (continued)

5. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Repairs & maintenance	1,804		1,804	2,309
Insurances	3,233		3,233	2,894
Premises costs	2,164		2,164	2,059
Courses				642
Fundraising event costs				1,402
Project Costs	6,231	5,322	11,553	18,089
Office Costs	932		932	1,180
Accountancy	703		703	1,200
Bank fees	212		212	355
Depreciation	5,117		5,117	5,544
Other	83		83	48
	20,479	5,322	25,800	35,723

6. ANALYSIS OF PROJECT COSTS

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total Funds 2025 £
Men's shed	232		232
Trading costs	467		467
Volunteer reimbursements	1,255		1,255
Other events & workshops	4,277		4,277
Hubbub Waste Less, Save More		1,178	1,178
Social Connection		510	510
AIB Community Project		2,654	2,654
PHA Clear Programme – Arts Project		980	980
	6,231	5,322	11,553

CLOUGHMILLS COMMUNITY ACTION TEAM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

7. TAXATION

The Charity is not registered for VAT and accordingly, all their expenditure is inclusive of VAT incurred. The Charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988, consequently there is no corporation taxation charge in these accounts.

8. TANGIBLE FIXED ASSETS

	Freehold Buildings	Fixtures & Fittings	Total
Cost	£	£	£
At 1 April 2024	255,846	34,824	290,670
Additions	-	-	-
At 31 March 2025	<u>255,846</u>	<u>34,824</u>	<u>290,670</u>
Depreciation			
At 1 April 2024	20,468	34,824	55,292
Charge for the year	5,117	-	5,117
At 31 March 2025	<u>25,585</u>	<u>34,824</u>	<u>60,409</u>
Net book value			
At 31 March 2025	<u>230,260</u>	<u>-</u>	<u>230,260</u>
At 31 March 2024	<u>235,378</u>	<u>-</u>	<u>235,377</u>

9. DEBTORS

	2025	2024
	£	£
Other debtors	<u>418</u>	<u>796</u>
	<u>418</u>	<u>796</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN 1 YEAR

	2025	2024
	£	£
Accruals and deferred income	<u>725</u>	<u>370</u>
	<u>725</u>	<u>370</u>

CLOUGHMILLS COMMUNITY ACTION TEAM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

11. RELATED PARTY TRANSACTIONS

There were no related party transactions during the period (2024 - £Nil).

12. ETHICAL STANDARDS

In common with many other organisations of our size and nature, we use our independent examiner to prepare and assist in the preparation of the financial statements.

13. TRUSTEES AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

The Trustees neither received nor waived any remuneration during the year and none are accruing pension benefits. The key management personnel are the Trustees, and the total amount of employee benefits received by key management personnel during the year was £nil (2024: £nil).

There were no staff employed by the Company during the year.

14. SHARE CAPITAL

The company is limited by guarantee having no share capital.

15. OTHER FINANCIAL COMMITMENTS

The Charity has a repairing lease of 50 years with Causeway Coast and Glens Borough Council in relation to the Old Mill buildings in Cloughmills, with a nominal rent of £1 per annum.












Cloughmills CAT Sorp Accs 31.03.25

Final Audit Report

2025-08-29

Created:	2025-08-27
By:	Kevin Higgins (khiggins602@hotmail.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAIButj8b1foywSlrVsvph79YzssKBjrjN

"Cloughmills CAT Sorp Accs 31.03.25" History

-  Document created by Kevin Higgins (khiggins602@hotmail.co.uk)
2025-08-27 - 11:23:59 AM GMT
-  Document emailed to Mr Philip Doran (pppdrn@aol.com) for signature
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-  Document e-signed by Mr Philip Doran (pppdrn@aol.com)
Signature Date: 2025-08-29 - 10:11:39 AM GMT - Time Source: server
-  Agreement completed.
2025-08-29 - 10:11:39 AM GMT

CLOUGHMILLS COMMUNITY ACTION TEAM

Northern Ireland - Charity number 103897

Accounts

CLOUGHMILLS COMMUNITY ACTION TEAM

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2024

CHARITY REG NO: 103897

**COMPANY LIMITED BY GUARANTEE AND NOT
HAVING A SHARE CAPITAL**

COMPANY NO: NI609804

CLOUGHMILLS COMMUNITY ACTION TEAM

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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CLOUGHMILLS COMMUNITY ACTION TEAM

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

ADMINISTRATIVE DETAILS

Charitable company name	Cloughmills Community Action Team	
Charity reference number	NIC 103897	
Company reference number	NI609804	
Registered Office	The Mill 70 Main Street Cloughmills Ballymena BT44 9LF	
Trustees	B Donnelly	<i>(resigned 11 October 2023)</i>
	J Whitten	<i>(resigned 31 October 2023)</i>
	D McCook	<i>(resigned 10 January 2024)</i>
	P Doran	
	M Millar	<i>(resigned 27 September 2023)</i>
	M Cooper	
	D Martin	
	S McIlvenna	<i>(resigned 23 November 2023)</i>
	J P Frew	<i>(appointed 27 September 2023)</i>
	D Donnelly	<i>(appointed 21 March 2024)</i>
	J Loughridge	<i>(appointed 21 March 2024)</i>
Secretary	D Donnelly	<i>(appointed 21 March 2024)</i>
Independent Examiner	K Higgins FCA 9 Knockanully Road Martinstown Ballymena BT43 7LZ	
Bankers	Bank of Ireland 275-279 Antrim Road Glengormley BT36 7QN	

CLOUGHMILLS COMMUNITY ACTION TEAM

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2024

The Board of Trustees, who are also the Company Directors, present their report and financial statements of the Company for the year ended 31 March 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” (FRS 102) in preparing the annual report and financial statements of the Company.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Company’s governing document, the Charities Act (Northern Ireland) 2008, Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and Charities SORP (FRS 102) 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).

REFERENCE AND ADMINISTRATIVE DETAILS

References and administrative details are shown in the schedule of Trustees of the Company and professional advisers on page 1 of the financial statements.

TRUSTEES

The Directors of the Company are its Trustees for the purpose of charity law. The Trustees who served the company during the year were as follows:

B Donnelly	<i>(resigned 11 October 2023)</i>
J Whitten	<i>(resigned 31 October 2023)</i>
D McCook	<i>(resigned 10 January 2024)</i>
P Doran	
M Millar	<i>(resigned 27 September 2023)</i>
M Cooper	
D Martin	
S McIlvenna	<i>(resigned 23 November 2023)</i>
J P Frew	<i>(appointed 27 September 2023)</i>
D Donnelly	<i>(appointed 21 March 2024)</i>
J Loughridge	<i>(appointed 21 March 2024)</i>

PUBLIC BENEFIT STATEMENT

The Directors of Cloughmills Community Action Team, CCAT, confirm that they have had due regard for the guidance on Public Benefit by the Charity Commission for Northern Ireland and are pleased to report that during the period the company continued to provide the Public Benefits through programmes and services on offer. In particular, the directors consider how planned activities will contribute to the aims and objectives they have set.

CLOUGHMILLS COMMUNITY ACTION TEAM

REPORT OF THE BOARD OF TRUSTEES (continued)

FOR THE YEAR ENDED 31 MARCH 2024

PUBLIC BENEFIT STATEMENT (continued)

Public Benefits

The public benefit which flows from CCAT'S community development role is that local organisations are able to work better together to provide a range of facilities and services to the inhabitants of Cloughmills and the surrounding district, all of which helps to promote good community relations.

The benefits are delivered through partnerships working on:

- village renewal,
- joint funding of training to support community organisations in the delivery of services and partnership projects to explore local history and traditions.
- presence on the Web and on Facebook and a community newsletter to keep people informed.

OBJECTIVES AND ACTIVITIES

The principal objects of the Company are as stated in the Memorandum of Association:

To promote the benefit of the inhabitants of Cloughmills and surrounding district without distinction.

CCAT maintains flowerbeds, hanging baskets, grassed areas and hedges around the village to ensure that local inhabitants can take pride in the appearance of their community. It has created a community allotment garden and bio park at the Old Mill, Cloughmills where it has developed a range of activities involving the growing of food (fruit and veg) , the cooking of food and training local people in those activities - locally known as the "Incredible Edible Cloughmills" project.

CCAT continue to look for new projects that help local inhabitants to gain new skills which contribute to better health, a better quality of life and help to prevent social isolation. The garden and bio park provide an ideal setting in which people can learn about nature and environmental conservation. CCAT runs courses and activities for those purposes, especially for young people. It has also developed courses on social and therapeutic horticulture for people with mental health conditions and provides open access to the bio park grounds for general recreational needs.

Training courses for various craft-based activities are provided at the garden and at other venues which help local people to develop new skills, (jam making , beer making, baking, Christmas decorations, candle making, felting and patchwork quilting). CCAT also provides courses for digital inclusion which are helpful for older people in the community to cope with online services.

CLOUGHMILLS COMMUNITY ACTION TEAM

REPORT OF THE BOARD OF TRUSTEES (continued)

FOR THE YEAR ENDED 31 MARCH 2024

OBJECTIVES AND ACTIVITIES (continued)

CCAT manages the delivery of a number of community events throughout the year with the annual June and Christmas Fairs being the key events in the local calendar all contributing to the development of good community relations.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

Cloughmills Community Action Team is a company limited by guarantee not having a share capital and avails of the use of 'Limited' exemption. The Company was incorporated on 04 November 2011. The Company is registered with the NI Charity Commission as of 03 November 2015; Charity No: 103897.

Organisational structure and related parties

Responsibilities for the activities of the Company is vested in and carried out by a Board of Trustees which meets at intervals throughout the period. Trustees may be appointed by resolution of a meeting of the Board of Trustees. None of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustees of the Charity with a contracted supplier must be disclosed to the full Board in the same way as any other contractual relationship with a related party. In the current year there are no such related party transactions to report.

Recruitment, appointment, induction and training

The Board of Trustees have been involved in the charity for several years and so are familiar with its work. The Trustees regularly review the requirements of CCAT and the possibility of a need for additional Trustees. Appropriate training and induction are available to all new Trustees.

Financial risk management objectives and policies

The Trustees have overall responsibility for ensuring that CCAT has in place an appropriate system of controls, financial and otherwise.

The Trustees have assessed the major risks to which CCAT is exposed, in particular those related to the operations and finances of the company and are satisfied that systems are in place to mitigate any exposure to major risks.

ACHIEVEMENTS AND PERFORMANCE

In 2023-24, the Team has continued to deliver on its objectives through a number of various activities:

Friday Wellbeing Group

This group continues to go from strength to strength, meeting on an almost continuous basis all year round. As well as learning new skills, this group participates in and supports wider activities such as

CLOUGHMILLS COMMUNITY ACTION TEAM

REPORT OF THE BOARD OF TRUSTEES (continued)

FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENTS AND PERFORMANCE (continued)

seasonal social activities including our now annual Christmas Fair. Aside from activities it focuses on the health benefits which flow from being part of a group and participating in activities with a social purpose.

Men's Shed

The Men's Shed is an opportunity for men to learn new skills, discover hidden abilities and to showcase all of this to visitors. They also actively support seasonal social activities and are also available to help out by designing solutions to various issues which may arise. Like the wellbeing group, there are wider benefits which extend beyond the activities with a visit to Rathlin Island as part of the project to eradicate ferrets and rats being one such highlight.

Community Fridge

The Community Fridge is now in its 8th year. The objective of the initiative is to redistribute food which might otherwise end up in landfill. Our core partners since we started are Sainsbury's, Ballymena. We are grateful to them and our volunteers who maintain this service. We have entered into a new partnership with Doherty and Gray which has meant the addition to a range of meat products to our offering.

Library of Things

The Library of Things is another resource used by the Cloughmills community. It is an example of shared resources and not only delivers practical and financial benefits but also tackles the issue of waste arising from everyone owning lots of things.

Events

Our Events Team managed high quality events which take a huge amount of time, effort and creativity to both design and deliver. We now have a calendar of events, giving people access to fun and entertainment within walking distance of a significant number of village households. The volunteers involved have been really successful in generating funding to ensure we can deliver affordable options.

As well as the more established events such as the June Fair and Christmas, the team has developed the Christmas Fair, carol service and lights switch on, held movie events and supported the arts and crafts summer scheme.

Community Garden & Park

The Community Garden & Park are at the heart of our group and serve as a location for activities as well as areas where nature and people can thrive together. The community garden hosts various social events as well as our own activities. This year, much of the work was conducted by 3 key volunteers supported by our Duke of Edinburgh placement students. It is extremely fulfilling to be able to facilitate these local young people.

Our green and blue spaces continue to be enjoyed by a large number of people. We welcome this and it was always important that people have the opportunity to go for walks or sit enjoying what

CLOUGHMILLS COMMUNITY ACTION TEAM

REPORT OF THE BOARD OF TRUSTEES (continued)

FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENTS AND PERFORMANCE (continued)

our facilities have to offer. Our school and playgroup continue to use the facilities for curriculum-based work. We organised 3 gentler activities in the garden – circus skills, nature printing & drumming. These were all well received.

Other facilities

Our spaces are well used, and the last year saw an increase in this. It is very satisfying for the Trustees to see progressive people with ideas simply needing space to trial or make their ideas work. We have a book club, baby massage, yoga, macrame, supper clubs, a community choir, consultations and hire by other distinct groups including local churches. Like everything we do we depend on our hardworking volunteers who clean, put up tables, take down tables and generally ensure people have everything they need.

Financial

Cloughmills Community Action Team is a non-profit making organisation. Total income for the year amounted to £43,885 (2023: £44,639). Income derived from charitable activities amounted to £26,145 (2023: £32,258) and other income amounted to £17,740 (2023: £12,381). Total expenditure for the year amounted to £35,723 (2023: £35,059).

The net income for the year, after writing off old un-presented cheques of £3,478 amounted to £11,640 (2023: £9,580) with net assets of £312,739 at 31 March 2024, (2023: £301,099). The Trustees consider that Cloughmills Community Action Team is in a satisfactory position to carry on its charitable activities.

PLANS FOR FUTURE PERIODS

There are no major changes envisaged in the foreseeable future.

TRUSTEES RESPONSIBILITY STATEMENT

The Trustees (who are also the directors of Cloughmills Community Action Team for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in Northern Ireland requires the directors to prepare financial statements for each financial period which give a true and fair view of the of the Company and of the incoming resources and application of resources, including the income and expenditure, of the Company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP 2015 (FRS 102).
- make judgements and accounting estimates that are reasonable and prudent.

CLOUGHMILLS COMMUNITY ACTION TEAM

REPORT OF THE BOARD OF TRUSTEES (continued)

FOR THE YEAR ENDED 31 MARCH 2024

TRUSTEES RESPONSIBILITY STATEMENT (continued)

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006, Charities Act (Northern Ireland) 2008 and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

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.

In so far as the Trustees are aware:

- there is no relevant information of which the Company's independent examiner is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

INDEPENDENT EXAMINER

A resolution proposing K Higgins FCA to be re-appointed as Independent Examiner will be put forward at the Annual General Meeting.

SMALL COMPANY EXEMPTIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed, By Order of the Trustees on 26 November 2024:

Patrick Frew

[Patrick Frew \(Nov 29, 2024 13:48 GMT\)](#)

.....
Mr Patrick Frew
Trustee

Registered office:
70 Main Street
Cloughmills
Ballymena

BT44 9LF

CLOUGHMILLS COMMUNITY ACTION TEAM

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF CLOUGHMILLS COMMUNITY ACTION TEAM FOR THE YEAR ENDED 31 MARCH 2024

I report on the accounts of Cloughmills Community Action Team for the year ended 31 March 2024 as set out on pages 9 to 17.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The Trustees (who are also the directors of Cloughmills Community Action team) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008.
- 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.
- state whether any particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

I have examined your Charity accounts as required under section 65 of the Charities Act and my 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. 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 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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.
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 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.



K Higgins FCA
9 Knockanully Road
Martinstown
Ballymena
BT43 7LZ

DATE: 26 November 2024

CLOUGHMILLS COMMUNITY ACTION TEAM

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income from:					
Charitable activities	2	13,521	12,624	26,145	32,258
Other trading activities	3	16,879		16,879	11,180
Other Income	4	861		861	1,201
Total income		<u>31,261</u>	<u>12,624</u>	<u>43,885</u>	<u>44,639</u>
Expenditure on:					
Charitable activities	5	24,556	11,167	35,723	35,059
Total expenditure		<u>24,556</u>	<u>11,167</u>	<u>35,723</u>	<u>35,059</u>
Net income		<u>6,705</u>	<u>1,457</u>	<u>8,162</u>	<u>9,580</u>
Write off unrepresented cheques		<u>3,478</u>	<u>-</u>	<u>3,478</u>	<u>-</u>
Net movement in funds		<u>10,183</u>	<u>1,457</u>	<u>11,640</u>	<u>9,580</u>
Reconciliation of funds:					
Total funds brought forward		<u>286,031</u>	<u>15,068</u>	<u>301,099</u>	291,519
Total funds carried forward		<u>296,214</u>	<u>16,525</u>	<u>312,739</u>	301,099

The Company has no recognised gains or losses in the year other than those included in the Statement of Financial Activities.

All the operations of the Company are classed as continuing.

CLOUGHMILLS COMMUNITY ACTION TEAM

BALANCE SHEET

AS AT 31 MARCH 2024

	Note	2024		2023
		£	£	£
Fixed assets				
Tangible assets	8		<u>235,377</u>	<u>240,921</u>
Current assets				
Debtors	9	796		6,590
Cash at bank and in hand		<u>76,936</u>		<u>55,546</u>
		77,732		62,136
Creditors: amounts falling due within one year	10	<u>(370)</u>		<u>(1,958)</u>
Net current assets			<u>77,362</u>	<u>60,178</u>
Total assets less current liabilities			<u>312,739</u>	<u>301,099</u>
Net assets			<u>312,739</u>	<u>301,099</u>
Charity Funds				
Unrestricted funds			<u>296,214</u>	<u>286,031</u>
Restricted funds			<u>16,525</u>	<u>15,068</u>
			<u>312,739</u>	<u>301,099</u>

The Directors are satisfied that the Company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2) relating to small companies, and that no member or members have requested an audit pursuant to section 476(1) of the Act.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved and authorised for issue by the Trustees on 26 November 2024 and are signed on their behalf by:

Patrick Frew

Patrick Frew (Nov 29, 2024 13:48 GMT)

Mr J P Frew, Trustee

Declan Donnelly

Declan Donnelly (Nov 29, 2024 13:52 GMT)

Mr D Donnelly, Trustee

The notes on pages 11 to 17 form part of these financial statements.

CLOUGHMILLS COMMUNITY ACTION TEAM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

(a) General information and basis of preparation

Cloughmills Community Action Team is a charitable company limited by guarantee and does not have any share capital. It registered as a charity with The Charity Commission for Northern Ireland on 03 November 2015 - Charity No: 103897 and it is incorporated in Northern Ireland. The address of the registered office is given in the charity information on page 1 of these financial statements.

The Company constitutes a public benefit entity as defined by FRS 102.

Statement of compliance

The financial statements have been prepared in compliance with 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 United Kingdom and Republic of Ireland (FRS 102), Charities Act (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 201, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements were prepared on the accruals basis for the year ended 31 March 2024.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all periods presented unless otherwise stated.

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of investments.

(b) Funds

Unrestricted funds:

General funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company which have not been designated for other purpose.

Restricted funds:

These are funds that can only be used for particular restricted purposes within the objects of the Company. Restrictions arise when specified by the donor or when the funds are raised for particular purposes.

CLOUGHMILLS COMMUNITY ACTION TEAM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES (*continued*)

(c) **Income recognition**

All incoming resources have been included in the financial statements using the accruals basis except for donations, legacies and bequests which are included in the financial statements using the receipts basis.

Income from government and other grants are recognised at fair value when the Company has entitlement after any performance conditions have been met.

Income from charitable activities includes income earned from fundraising events and trading activities to raise funds for the Company. Income is received in exchange for supplying goods and services to raise funds and this is recognised when entitlement has occurred.

(d) **Expenditure recognition**

All expenditure is accounted for on accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

It is categorised under the following headings:

- Expenditure on charitable activities includes those costs incurred by the Company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them; and
- Other expenditure represents those items not falling into the categories above.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

(e) **Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(f) **Tangible Fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold Buildings	-	2.0% Straight Line
Fixtures & Fittings	-	20.0% Straight Line

CLOUGHMILLS COMMUNITY ACTION TEAM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES *(continued)*

(g) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. There are no issues noted with impairment of assets for the period.

(h) Grants

Grants towards capital expenditure are credited to deferred revenue over the expected useful life of the assets. Grants towards revenue expenditure are credited to the SoFA as the related expenditure is incurred.

(i) Taxation

No provision is required for taxation as the Company is defined as a charitable company for taxation purposes.

(j) Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditures are sufficient with the level of resources for the Company to be able to continue as a going concern.

2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Gruig Wind Farm	4,312		4,312	4,227
CC&G Community Development	2,459		2,459	3,500
CC&G Christmas Festival Grant	750		750	250
CC&G Social Connections	500		500	
Donations	5,500		5,500	3,151
DAERA - Micro Capital Project				439
Probation NI				2,700
Transition Towns		4,630	4,630	
NIHE		900	900	
CC&G Sustainable Food Grant				2,303
Secad Altvedan -Cloughmills Menu				600
Secad - Health & Safety				1,450
Fibrus				1,000
Arts Council		7,094	7,094	828

CLOUGHMILLS COMMUNITY ACTION TEAM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024 (continued)

2. INCOME FROM CHARITABLE ACTIVITIES (continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Clear -decoupage project				1,545
AXA Parks Fund				9,515
Social Farms & Gardens				750
	<u>13,521</u>	<u>12,624</u>	<u>26,145</u>	<u>32,258</u>

3. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Fundraising Events	2,683		2,683	1,265
Hire of rooms	3,030		3,030	1,350
Christmas	1,482		1,482	610
Courses	175		175	462
Trade sales	617		617	972
Men's shed	2,330		2,330	2,266
Study visits	2,154		2,154	2,807
Recycling clothes	634		634	448
Gifts	2,418		2,418	1,001
Darkness to light	1,357		1,357	
	<u>16,879</u>	<u>-</u>	<u>16,879</u>	<u>11,180</u>

4. OTHER INCOME

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Sundry				1,201
NI water refund	805		805	
Bank interest received	56		56	
	<u>861</u>	<u>-</u>	<u>861</u>	<u>1,201</u>

CLOUGHMILLS COMMUNITY ACTION TEAM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024 (continued)

5. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Repairs & maintenance	2,309		2,309	481
Insurances	2,894		2,894	2,882
Premises costs	2,059		2,059	2,581
Courses	642		642	1,037
Fundraising event costs	1,402		1,402	
Project Costs	6,922	11,167	18,089	17,655
Office Costs	1,180		1,180	1,819
Accountancy	1,200		1,200	1,260
Bank fees	355		355	349
Depreciation	5,544		5,544	6,473
Other	48		48	522
	<u>24,556</u>	<u>11,167</u>	<u>35,273</u>	<u>35,059</u>

6. ANALYSIS OF PROJECT COSTS

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total Funds 2024 £
Men's shed	1,110		1,110
Trading costs	917		917
Volunteer reimbursements	1,895		1,895
Christmas	1,047		1,047
Other events & workshops	222		222
Study Groups	595		595
Darkness to light	1,137		1,137
Hubbub Wasteless		1,181	1,181
Transition Towns		724	724
Sonas / AXA		4,634	4,634
Cloughmills Menu		819	819
Arts Council		1,710	1,710
Rural Action		200	200
Social Farms & Gardens		617	617
Other		2,082	2,082
	<u>6,922</u>	<u>11,967</u>	<u>35,273</u>

CLOUGHMILLS COMMUNITY ACTION TEAM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

7. TAXATION

The Charity is not registered for VAT and accordingly, all their expenditure is inclusive of VAT incurred. The Charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988, consequently there is no corporation taxation charge in these accounts.

8. TANGIBLE FIXED ASSETS

	Freehold Buildings	Fixtures & Fittings	Total
Cost	£	£	£
At 1 April 2023	255,846	34,824	290,670
Additions	-	-	-
At 31 March 2024	<u>255,846</u>	<u>34,824</u>	<u>290,670</u>
Depreciation			
At 1 April 2023	15,351	34,397	498,748
Charge for the year	5,117	427	5,544
At 31 March 2024	<u>20,468</u>	<u>34,824</u>	<u>55,292</u>
Net book value			
At 31 March 2024	<u>235,378</u>	<u>0</u>	<u>235,378</u>
At 31 March 2023	<u>240,495</u>	<u>427</u>	<u>240,922</u>

9. DEBTORS

	2024	2023
	£	£
Other debtors	<u>796</u>	<u>6,590</u>
	<u>796</u>	<u>6,590</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN 1 YEAR

	2024	2023
	£	£
Accruals and deferred income	<u>370</u>	<u>1,958</u>
	<u>370</u>	<u>1,958</u>

CLOUGHMILLS COMMUNITY ACTION TEAM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

11. RELATED PARTY TRANSACTIONS

There were no related party transactions during the period (2023 - £Nil).

12. ETHICAL STANDARDS

In common with many other organisations of our size and nature, we use our independent examiner to prepare and assist in the preparation of the financial statements.

13. TRUSTEES AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

The Trustees neither received nor waived any remuneration during the year and none are accruing pension benefits. The key management personnel are the Trustees, and the total amount of employee benefits received by key management personnel during the year was £nil (2023: £nil).

There were no staff employed by the Company during the year.

14. SHARE CAPITAL

The company is limited by guarantee having no share capital.

15. OTHER FINANCIAL COMMITMENTS

The Charity has a repairing lease of 50 years with Causeway Coast and Glens Borough Council in relation to the Old Mill buildings in Cloughmills, with a nominal rent of £1 per annum.












Cloughmills CAT Sorp Accs 31.03.24


Final Audit Report

2024-11-29


Created:	2024-11-27
By:	Kevin Higgins (khiggins602@hotmail.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAA52MT8sRpax7ZL-QPzxeMCFI5qP-CXMoj

"Cloughmills CAT Sorp Accs 31.03.24" History

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-  Signer info@cloughmills.org.uk entered name at signing as Patrick Frew
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 Document e-signed by Kevin Higgins (khiggins602@hotmail.co.uk)

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 Agreement completed.

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CLOUGHMILLS COMMUNITY ACTION TEAM

Northern Ireland - Charity number 103897

Annual report

CLOUGHMILLS COMMUNITY ACTION TEAM

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2024

The Board of Trustees, who are also the Company Directors, present their report and financial statements of the Company for the year ended 31 March 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” (FRS 102) in preparing the annual report and financial statements of the Company.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Company’s governing document, the Charities Act (Northern Ireland) 2008, Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and Charities SORP (FRS 102) 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).

REFERENCE AND ADMINISTRATIVE DETAILS

References and administrative details are shown in the schedule of Trustees of the Company and professional advisers on page 1 of the financial statements.

TRUSTEES

The Directors of the Company are its Trustees for the purpose of charity law. The Trustees who served the company during the year were as follows:

B Donnelly	<i>(resigned 11 October 2023)</i>
J Whitten	<i>(resigned 31 October 2023)</i>
D McCook	<i>(resigned 10 January 2024)</i>
P Doran	
M Millar	<i>(resigned 27 September 2023)</i>
M Cooper	
D Martin	
S McIlvenna	<i>(resigned 23 November 2023)</i>
J P Frew	<i>(appointed 27 September 2023)</i>
D Donnelly	<i>(appointed 21 March 2024)</i>
J Loughridge	<i>(appointed 21 March 2024)</i>

PUBLIC BENEFIT STATEMENT

The Directors of Cloughmills Community Action Team, CCAT, confirm that they have had due regard for the guidance on Public Benefit by the Charity Commission for Northern Ireland and are pleased to report that during the period the company continued to provide the Public Benefits through programmes and services on offer. In particular, the directors consider how planned activities will contribute to the aims and objectives they have set.

CLOUGHMILLS COMMUNITY ACTION TEAM

REPORT OF THE BOARD OF TRUSTEES (continued)

FOR THE YEAR ENDED 31 MARCH 2024

PUBLIC BENEFIT STATEMENT (continued)

Public Benefits

The public benefit which flows from CCAT'S community development role is that local organisations are able to work better together to provide a range of facilities and services to the inhabitants of Cloughmills and the surrounding district, all of which helps to promote good community relations.

The benefits are delivered through partnerships working on:

- village renewal,
- joint funding of training to support community organisations in the delivery of services and partnership projects to explore local history and traditions.
- presence on the Web and on Facebook and a community newsletter to keep people informed.

OBJECTIVES AND ACTIVITIES

The principal objects of the Company are as stated in the Memorandum of Association:

To promote the benefit of the inhabitants of Cloughmills and surrounding district without distinction.

CCAT maintains flowerbeds, hanging baskets, grassed areas and hedges around the village to ensure that local inhabitants can take pride in the appearance of their community. It has created a community allotment garden and bio park at the Old Mill, Cloughmills where it has developed a range of activities involving the growing of food (fruit and veg) , the cooking of food and training local people in those activities - locally known as the "Incredible Edible Cloughmills" project.

CCAT continue to look for new projects that help local inhabitants to gain new skills which contribute to better health, a better quality of life and help to prevent social isolation. The garden and bio park provide an ideal setting in which people can learn about nature and environmental conservation. CCAT runs courses and activities for those purposes, especially for young people. It has also developed courses on social and therapeutic horticulture for people with mental health conditions and provides open access to the bio park grounds for general recreational needs.

Training courses for various craft-based activities are provided at the garden and at other venues which help local people to develop new skills, (jam making , beer making, baking, Christmas decorations, candle making, felting and patchwork quilting). CCAT also provides courses for digital inclusion which are helpful for older people in the community to cope with online services.

CLOUGHMILLS COMMUNITY ACTION TEAM

REPORT OF THE BOARD OF TRUSTEES (continued)

FOR THE YEAR ENDED 31 MARCH 2024

OBJECTIVES AND ACTIVITIES (continued)

CCAT manages the delivery of a number of community events throughout the year with the annual June and Christmas Fairs being the key events in the local calendar all contributing to the development of good community relations.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

Cloughmills Community Action Team is a company limited by guarantee not having a share capital and avails of the use of 'Limited' exemption. The Company was incorporated on 04 November 2011. The Company is registered with the NI Charity Commission as of 03 November 2015; Charity No: 103897.

Organisational structure and related parties

Responsibilities for the activities of the Company is vested in and carried out by a Board of Trustees which meets at intervals throughout the period. Trustees may be appointed by resolution of a meeting of the Board of Trustees. None of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustees of the Charity with a contracted supplier must be disclosed to the full Board in the same way as any other contractual relationship with a related party. In the current year there are no such related party transactions to report.

Recruitment, appointment, induction and training

The Board of Trustees have been involved in the charity for several years and so are familiar with its work. The Trustees regularly review the requirements of CCAT and the possibility of a need for additional Trustees. Appropriate training and induction are available to all new Trustees.

Financial risk management objectives and policies

The Trustees have overall responsibility for ensuring that CCAT has in place an appropriate system of controls, financial and otherwise.

The Trustees have assessed the major risks to which CCAT is exposed, in particular those related to the operations and finances of the company and are satisfied that systems are in place to mitigate any exposure to major risks.

ACHIEVEMENTS AND PERFORMANCE

In 2023-24, the Team has continued to deliver on its objectives through a number of various activities:

Friday Wellbeing Group

This group continues to go from strength to strength, meeting on an almost continuous basis all year round. As well as learning new skills, this group participates in and supports wider activities such as

CLOUGHMILLS COMMUNITY ACTION TEAM

REPORT OF THE BOARD OF TRUSTEES (continued)

FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENTS AND PERFORMANCE (continued)

seasonal social activities including our now annual Christmas Fair. Aside from activities it focuses on the health benefits which flow from being part of a group and participating in activities with a social purpose.

Men's Shed

The Men's Shed is an opportunity for men to learn new skills, discover hidden abilities and to showcase all of this to visitors. They also actively support seasonal social activities and are also available to help out by designing solutions to various issues which may arise. Like the wellbeing group, there are wider benefits which extend beyond the activities with a visit to Rathlin Island as part of the project to eradicate ferrets and rats being one such highlight.

Community Fridge

The Community Fridge is now in its 8th year. The objective of the initiative is to redistribute food which might otherwise end up in landfill. Our core partners since we started are Sainsbury's, Ballymena. We are grateful to them and our volunteers who maintain this service. We have entered into a new partnership with Doherty and Gray which has meant the addition to a range of meat products to our offering.

Library of Things

The Library of Things is another resource used by the Cloughmills community. It is an example of shared resources and not only delivers practical and financial benefits but also tackles the issue of waste arising from everyone owning lots of things.

Events

Our Events Team managed high quality events which take a huge amount of time, effort and creativity to both design and deliver. We now have a calendar of events, giving people access to fun and entertainment within walking distance of a significant number of village households. The volunteers involved have been really successful in generating funding to ensure we can deliver affordable options.

As well as the more established events such as the June Fair and Christmas, the team has developed the Christmas Fair, carol service and lights switch on, held movie events and supported the arts and crafts summer scheme.

Community Garden & Park

The Community Garden & Park are at the heart of our group and serve as a location for activities as well as areas where nature and people can thrive together. The community garden hosts various social events as well as our own activities. This year, much of the work was conducted by 3 key volunteers supported by our Duke of Edinburgh placement students. It is extremely fulfilling to be able to facilitate these local young people.

Our green and blue spaces continue to be enjoyed by a large number of people. We welcome this and it was always important that people have the opportunity to go for walks or sit enjoying what

CLOUGHMILLS COMMUNITY ACTION TEAM

REPORT OF THE BOARD OF TRUSTEES (continued)

FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENTS AND PERFORMANCE (continued)

our facilities have to offer. Our school and playgroup continue to use the facilities for curriculum-based work. We organised 3 gentler activities in the garden – circus skills, nature printing & drumming. These were all well received.

Other facilities

Our spaces are well used, and the last year saw an increase in this. It is very satisfying for the Trustees to see progressive people with ideas simply needing space to trial or make their ideas work. We have a book club, baby massage, yoga, macrame, supper clubs, a community choir, consultations and hire by other distinct groups including local churches. Like everything we do we depend on our hardworking volunteers who clean, put up tables, take down tables and generally ensure people have everything they need.

Financial

Cloughmills Community Action Team is a non-profit making organisation. Total income for the year amounted to £43,885 (2023: £44,639). Income derived from charitable activities amounted to £26,145 (2023: £32,258) and other income amounted to £17,740 (2023: £12,381). Total expenditure for the year amounted to £35,723 (2023: £35,059).

The net income for the year, after writing off old unrepresented cheques of £3,478 amounted to £11,640 (2023: £9,580) with net assets of £312,739 at 31 March 2024, (2023: £301,099). The Trustees consider that Cloughmills Community Action Team is in a satisfactory position to carry on its charitable activities.

PLANS FOR FUTURE PERIODS

There are no major changes envisaged in the foreseeable future.

TRUSTEES RESPONSIBILITY STATEMENT

The Trustees (who are also the directors of Cloughmills Community Action Team for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in Northern Ireland requires the directors to prepare financial statements for each financial period which give a true and fair view of the of the Company and of the incoming resources and application of resources, including the income and expenditure, of the Company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP 2015 (FRS 102).
- make judgements and accounting estimates that are reasonable and prudent.

CLOUGHMILLS COMMUNITY ACTION TEAM

REPORT OF THE BOARD OF TRUSTEES (continued)

FOR THE YEAR ENDED 31 MARCH 2024

TRUSTEES RESPONSIBILITY STATEMENT (continued)

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006, Charities Act (Northern Ireland) 2008 and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

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.

In so far as the Trustees are aware:

- there is no relevant information of which the Company's independent examiner is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

INDEPENDENT EXAMINER

A resolution proposing K Higgins FCA to be re-appointed as Independent Examiner will be put forward at the Annual General Meeting.

SMALL COMPANY EXEMPTIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed, By Order of the Trustees on 26 November 2024:

Patrick Frew

Patrick Frew (Nov 29, 2024 13:48 GMT)

.....
Mr Patrick Frew
Trustee

Registered office:
70 Main Street
Cloughmills
Ballymena

BT44 9LF

CLOUGHMILLS COMMUNITY ACTION TEAM

Northern Ireland - Charity number 103897

Annual return

CLOUGHMILLS COMMUNITY ACTION TEAM

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF CLOUGHMILLS COMMUNITY ACTION TEAM FOR THE YEAR ENDED 31 MARCH 2024

I report on the accounts of Cloughmills Community Action Team for the year ended 31 March 2024 as set out on pages 9 to 17.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The Trustees (who are also the directors of Cloughmills Community Action team) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008.
- 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.
- state whether any particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

I have examined your Charity accounts as required under section 65 of the Charities Act and my 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. 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 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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.
4. That there is further information needed for a proper understanding of the accounts to reached.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination and have no concerns in respect of 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.



K Higgins FCA
9 Knockanully Road
Martinstown
Ballymena
BT43 7LZ

DATE: 26 November 2024

CLOUGHMILLS COMMUNITY ACTION TEAM

Northern Ireland - Charity number 103897

Accounts

COMPANY REGISTRATION NUMBER: NI609804
CHARITY REGISTRATION NUMBER: NIC103897

Cloughmills Community Action Team
Company Limited by Guarantee
Independently Examined Financial Statements
31 March 2023

Finegan Gibson Ltd
Chartered accountants
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Cloughmills Community Action Team

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Statement of financial position	12
Notes to the financial statements	13

Cloughmills Community Action Team

Company Limited by Guarantee

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

Year ended 31 March 2023

The Trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023. The statements are presented for independent examination.

Reference and administrative details

Registered charity name Cloughmills Community Action Team

Charity registration number NIC103897

Company registration number NI609804

Principal office and registered office The Mill
70 Main Street
Cloughmills
Ballymena
Co Antrim
BT44 9LF

The trustees

P Frew - Chairperson (Resigned 15 September 2022)

J Whitten - Secretary

D McCook - Treasurer (Appointed 15 September 2022)

B Donnelly - Chairperson

P Doran

M Millar

M Cooper

D Martin

S McIlvenna

Independent examiner Finegan Gibson Ltd
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Cloughmills Community Action Team

Company Limited by Guarantee

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

Year ended 31 March 2023

Structure, governance and management

Governing Document

Cloughmills Community Action Team is a company limited by guarantee and governed by its Memorandum and Articles of Association dated 4th November 2011. It is a charity registered with the Charity Commission for Northern Ireland. Membership is open to anyone aged 16 years or over residing in the local area of benefit. Membership is currently at 26 members (24 in 2021), each of whom agrees to contribute £1 in the event of the charity winding up.

Appointment of Trustees

The company is managed by a Management Committee (Board of Directors) who are elected at the Annual General Meeting to hold office for one year and are eligible for re-election. Interim appointments can be made during the year by the Management Committee. Anyone appointed in this way must present themselves for re-election in the same way as elected members of the Management Committee at the next Annual General meeting.

Trustees recruit and select new Trustees as needed. New Trustees are recruited on the relevance of their skills and their potential to be able to make a helpful contribution to the governance of the charity. As part of the recruitment process they are made aware of a Trustee's legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the decision making processes, the business plan and recent financial performance of the charity. Governance training is arranged as appropriate and prospective new trustees can also be invited to attend Board meetings as associate members as part of the induction process.

Trustees role and Responsibilities

The Directors, who are also the charity's Trustees, are the key management personnel of the charity and are responsible for directing, controlling and running the charity on a day to day basis. The Directors meet on a monthly basis to fulfil those obligations. The organisation has no paid employees and its activities are undertaken by volunteers and, where appropriate, by external facilitators. None of the Directors receive remuneration or other benefit from their work with the charity.

Directors are responsible for the establishment of policies, systems and procedures for the good governance of the charity and for ensuring that any risks to the charity, including financial, operational and reputational risks, are identified and mitigated by having sound management processes in place.

The main risk identified is financial as the charity is dependent on grant income on an annual basis. This risk is addressed by budget planning and control, maintaining an adequate level of reserves and by seeking ways of generating new income streams that will help the organisation to become more self sustaining for the future.

Operational risks are addressed by maintaining relevant policies on health and safety, safeguarding of children and vulnerable persons and ensuring that relevant volunteers and facilitators have the necessary clearance for such work. All volunteers are required to follow a code of conduct which incorporates best practice in volunteering and training is provided for volunteers on health and safety, first aid, food hygiene, child protection and safeguarding vulnerable persons. Trustees also undertake training in risk management, fire safety and general health and safety at work.

Risk assessments are prepared for the activities carried out and adequate insurance cover is maintained for both public and employer liability and the protection of the organisation's assets. Following the relaxation of Government restrictions relating to the Covid 19 pandemic the organisation

Cloughmills Community Action Team

Company Limited by Guarantee

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

Year ended 31 March 2023

has made further progress in resuming more of its services during the year and continues to keep working practices under review to ensure good hygiene and social distancing where necessary.

Objectives and activities

The purpose of the charity is to benefit inhabitants of Cloughmills and its surrounding district by working to promote community development, relieve those in need, advance environmental protection, village improvement, health and recreation, education and training, information and advice and to promote good community relations, racial harmony, equality and diversity.

In fulfilling our objectives and planning our activities for the year the trustees had regard to the Charity Commission's guidance on public benefit for the charitable purposes in which we are engaged.

The strategies employed to achieve the charity's aims and objectives include direct service provision and working in partnership with other organisations to build capacity within the community to deliver services for the benefit of local people and to promote good community relations. This is achieved in a variety of ways such as through shared training for first aid, food hygiene, child and adult safeguarding as well as joint delivery of services in partnership with other organisations. Health improvement programmes in partnership with the local pharmacy and health service practitioners and our work with the local primary schools to deliver field studies on the environment and ecology are good examples of this partnership approach.

The development of the Incredible Edible Community Garden and Biopark at the Old Mill, Cloughmills provides a direct benefit to local inhabitants by enabling them to enjoy healthy outdoor recreation and an opportunity to engage in a range of organised health and wellbeing activity. This facility caters for all age groups, including parents and toddlers, and enables us to provide courses on growing and cooking food, social and therapeutic horticulture and environmental studies. These activities contribute to better health, a better quality of life and help to combat social isolation, especially in a rural area which has few recreational facilities. The refurbishment of buildings at the former flax scutching mill which adjoins the garden site has enabled the group to enhance its services to the community through the provision of a Community Fridge (food sharing scheme), a Library of Things (to hire) and the development of craft activities and health and exercise groups to promote the wellbeing of the community.

Our men's shed at the Mill provides a place where people can go to socialise, learn a new skill in an informal setting and help to overcome social isolation especially for those no longer in employment. These facilities enable classes to be held on woodturning and carpentry, cooking for men and starter courses on horticulture. Through presentations and information sessions on health issues the shed helps to provide a social setting where pathways to better health can be signposted.

Cloughmills Community Action Team

Company Limited by Guarantee

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

Year ended 31 March 2023

Many of the activities our volunteers are involved in are geared to making Cloughmills and its surrounding rural district somewhere that local inhabitants can be proud of, for its appearance and for its community spirit. By providing and maintaining floral displays throughout the village and keeping grassed areas in good trim we take pride in our community and by organising community events throughout the year, especially our Summer and Christmas events, we seek to bring the community together which helps to build good community relations.

All of these benefits for the community are achieved through our dedicated team of volunteers. They give their time and expertise to make things happen in their community and they can be proud of their success in promoting and improving good community relations in the area. By their efforts the once derelict old flax scutching Mill has been brought back to the centre of community life and is now providing local people with greater opportunity to enhance their quality of life.

Cloughmills Community Action Team

Company Limited by Guarantee

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

Year ended 31 March 2023

Achievements and performance

During the year we sought to build confidence and provide support for our local community as they recovered from the covid pandemic and our community garden and newly refurbished building at the mill were well used to restart courses and classes to help people to re-connect with each other for the improvement of their health and wellbeing. We were also mindful of the impact that the cost of living was having on families within the community and some of our courses and activities were directed to address those issues.

Our older persons group participated in the "Arts Care Here & Now Older People's Health and Well-being Festival" during the winter. This comprised an eight week programme of artistic presentations of reflections on the Mill and its role in the life of the community through the ages. Their artwork was exhibited at the Arts Care gallery in Belfast which also provided an opportunity to network with other community groups. This group continues to develop its skills on a variety of craft classes covering felting, decoupage, textile based skills such as embroidery and button making.- which is all put to good use in making goods for our Christmas Fair. It has also extended its reach into gardening activity by taking responsibility for some raised beds at the community garden for growing fruit and vegetables.

With support from our local Council (Causeway Coast and Glens Borough Council) and some funding from Secad (a local windfarm benefit fund) we ran a series of discussions and practical demonstrations for families around healthy eating. These sessions, held in our community kitchen, covered skill sharing on breadmaking, jam making, fermenting and batch cooking meals for more effective food budgeting. Course participants received a store pack of ingredients for use with specially designed recipe cards. (Cloughmills Menu) to enable them to prepare wholesome meals for their families at economical cost using locally available food provisions.

Our Community Fridge and Library of Things continue to be well used by the community especially with the cost of living taking its toll on family budgets and the produce from our garden was made available on a pick your own basis to help out. During the run up to Christmas 2022 we opened up the mill buildings for a 'warm room' reception on one day per week to provide a point of contact and social engagement for local people to combat loneliness and fears about rising energy costs at home.

Networking with other community groups is an important feature of community development as it enables people to appreciate what is going on in other communities and enables discussion on new ideas and approaches to common issues. During the year we hosted study visits from five other community groups, and we were pleased to hold a best practice event at the Mill for representatives from a wide range of community groups participating in the Network Involving Communities in Health Improvement (NICHI). This network supports a community development approach to improving health and wellbeing and reducing health inequalities and our Incredible Edible Cloughmills Initiative demonstrates how successful that approach can be.

As a member of a Men's shed network our volunteers hosted a presentation by RSPB and the Rathlin Community Development group on plans for the protection of bird nesting habitats on Rathlin Island and subsequently became involved in devising small wooden structures to help with those plans. This was a good example of community co-operation with other groups for the common good and it is pleasing to note that the material for the structures was recycled wood from packing cases supplied by the local bus manufacturer Wrightbus-- another example of our recycle, reuse approach to climate change and reduction in waste.

The Men's shed provides an important resource for the organisation in helping to maintain the mill

Cloughmills Community Action Team

Company Limited by Guarantee

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

Year ended 31 March 2023

buildings and during the year it was able to replace the flooring in the oldest part of the mill which had been badly damaged by water ingress. Last year the roof in that part of the building was replaced to make it wind and watertight and we are grateful to Secad for providing the funds to enable the new flooring to be installed to bring that space into use for the community.

The community garden at the mill continues to be a central focus for the development of health and wellbeing activity for the local community. Our gardening group has been busy in reorganising the planting programme and plans have been drawn up to introduce a medicinal garden and create special quiet spaces around the biopark for mindful reflection in a natural setting.

The garden area is also a great facility for hosting community social events and making use of the covered space, outdoor kitchen and pizza oven. A celebration event for families was held over the Easter holiday weekend and in June we organised a bigger fun event for children which enabled the community to come together for the first time since the end of the covid restrictions.

Children's play is an important attraction in the development of recreational use of the mill site and during the year we refurbished the 'Stickman Trail' to provide stimulation for children of early years age on family walks around the biopark. In partnership with Causeway Enterprise, we also organised a summer arts and crafts playscheme for primary school aged children during one week of the summer holiday period which proved to be very successful. For our Christmas event for families and children we adopted a restricted itinerary to reduce lingering concerns about covid but still enabled children to meet Santa at the mill and receive a present, kindly sponsored by local traders.

The facilities at the mill, the community garden and the biopark are a great asset for the community in Cloughmills and they require a great deal of work behind the scenes to ensure that they are managed and maintained to the highest standards. We do not employ any paid staff to do this work and we are very fortunate that our dedicated team of volunteers give their time freely to undertake this work for the community. The Board would like to place on record our thanks to them for their endeavours and they can be justly proud of what they do for the community in Cloughmills.

The costs of management and maintenance of these facilities is a heavy burden to be borne by the community and we are very grateful to Causeway Coast and Glens Borough Council, Gruig windfarm Community Benefit Fund, and the Probation Board for Northern Ireland for the financial support they provide towards these costs. We still rely on self generated income to cover the balance of costs and we are grateful to the many sponsors who fund the specific project activities we carried out during the year, as set out in the accounts.

At our last Annual General Meeting in September 2022 our longstanding Chairperson, Patrick Frew, stepped down as a Trustee of the charity. Patrick has guided the charity since its inception some 25 years ago and has been a constant source of inspiration to all of our volunteers over that time. He oversaw the development of the community garden and the regeneration of the mill site which has greatly enhanced the health and wellbeing of the community. Members thanked Patrick for all his service to the community and were pleased to note that he would continue to give his support as a volunteer to the charity.

Cloughmills Community Action Team

Company Limited by Guarantee

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

Year ended 31 March 2023

Financial review

Turnover in 2022-23 was £44,639 compared to £44,667 in 2021-22. Grant income made up 65% of revenue income compared to 71% in the previous year. Self-generated income was £15,532 which was an increase of £2,673 over the previous year.

Expenditure in the year was £35,059 leaving net income for the year at £9,580.

The balance sheet shows that total funds of the organisation at 31 March 2023 was £301,099 compared with £291,519 at the end of the previous year. Analysis of the funds shows that £240,295 is a designated capital reserve. In respect of the refurbished building at the Mill, the unrestricted revenue reserves at the year end are £45,536 and restricted revenue reserves for designated projects stand at £15,068.

Investment powers and policy

The trustees must have regard to the cashflow requirements of the charity to meet its day to day expenditure and any planned project expenditure which requires to be met in advance of grant funding. Surplus funds can be held in an interest bearing deposit account until needed to fund such activities. The level of interest payable on deposit accounts during the year was negligible.

Reserves policy and going concern

Reserves are needed to bridge the timing gap between spending and receiving of income and to cover unplanned temporary shortfalls in income should they arise. Holding adequate reserves safeguards the provision of our services in the event of unexpected significant financial pressures, such as in 2020 when the Covid pandemic led to a major downturn in our self-generated income.

The trustees consider that the level of unrestricted reserves should be around £35,000 which is based on the cost of our core functions, maintaining our community garden activity through one growing season and a reserve for property maintenance and improvement of the Mill building and for uncertainty of future inflationary trends on operating costs. For the year ended 31 March 2023 unrestricted reserves meet this requirement. Trustees believe that the reserves provide sufficient confidence that the charity is a going concern and the accounts have been prepared on that basis.

Plans for future periods

To ensure security of tenure for the continuation of the group's activities a long lease (of 50 years) of the Mill site was entered into from 28 June 2019. Trustees will continue to develop services to the community to realise the full potential of the Mill and the Community Garden.

Cloughmills Community Action Team

Company Limited by Guarantee

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

Year ended 31 March 2023

Small company provisions

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

The trustees' annual report was approved on 26 September 2023 and signed on behalf of the board of trustees by:



J Whitten - Secretary
Trustee

Cloughmills Community Action Team

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Cloughmills Community Action Team

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Cloughmills Community Action Team ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Cloughmills Community Action Team

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Cloughmills Community Action Team *(continued)*

Year ended 31 March 2023

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Finegan Gibson Ltd
Independent Examiner

Causeway Tower
9 James Street South
Belfast
BT2 8DN

26 September 2023

Cloughmills Community Action Team

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Charitable activities	5	13,828	18,430	32,258	33,638
Other trading activities	6	11,180	–	11,180	9,728
Other income	7	1,201	–	1,201	1,301
Total income		<u>26,209</u>	<u>18,430</u>	<u>44,639</u>	<u>44,667</u>
Expenditure					
Expenditure on charitable activities	8	<u>20,478</u>	<u>14,581</u>	<u>35,059</u>	<u>60,877</u>
Total expenditure		<u>20,478</u>	<u>14,581</u>	<u>35,059</u>	<u>60,877</u>
Net income/(expenditure)		<u>5,731</u>	<u>3,849</u>	<u>9,580</u>	<u>(16,210)</u>
Transfers between funds		1,710	(1,710)	–	–
Net movement in funds		<u>7,441</u>	<u>2,139</u>	<u>9,580</u>	<u>(16,210)</u>
Reconciliation of funds					
Total funds brought forward		<u>278,590</u>	<u>12,929</u>	<u>291,519</u>	<u>307,729</u>
Total funds carried forward		<u>286,031</u>	<u>15,068</u>	<u>301,099</u>	<u>291,519</u>

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

The notes on pages 13 to 22 form part of these financial statements.

Cloughmills Community Action Team

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	14	240,921	247,394
Current assets			
Debtors	15	6,590	15,043
Cash at bank and in hand		55,546	41,991
		<u>62,136</u>	<u>57,034</u>
Creditors: amounts falling due within one year	16	<u>(1,958)</u>	<u>(12,909)</u>
Net current assets		<u>60,178</u>	<u>44,125</u>
Total assets less current liabilities		<u>301,099</u>	<u>291,519</u>
Net assets		<u>301,099</u>	<u>291,519</u>
Funds of the charity			
Restricted funds		15,068	12,929
Unrestricted funds		<u>286,031</u>	<u>278,590</u>
Total charity funds	17	<u>301,099</u>	<u>291,519</u>

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 26 September 2023, and are signed on behalf of the board by:

D McCook - Treasurer
Trustee

B Donnelly - Chairperson
Trustee

The notes on pages 13 to 22 form part of these financial statements.

Cloughmills Community Action Team

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is The Mill, 70 Main Street, Cloughmills, Ballymena, Co Antrim, BT44 9LF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Cloughmills Community Action Team

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Cloughmills Community Action Team

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	2% straight line
Fixtures and fittings	-	20% straight line

4. Limited by guarantee

Each of the members of the company has guaranteed to contribute to the assets of the company in the event of the same being wound up to the extent of £1.

Cloughmills Community Action Team

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Gruig Wind Farm Community Fund	4,227	–	4,227
CC&G Community Development	3,500	–	3,500
CC&G Christmas Festival Grant	250	–	250
Donations	3,151	–	3,151
Secad - Altaveedan Wind Farm	–	–	–
DAERA - Micro Capital Project	–	439	439
Probation NI	2,700	–	2,700
KNIB	–	–	–
Co- Op Ireland	–	–	–
Triangle/ Toyota roof fund	–	–	–
NTI Solar Pv	–	–	–
NTR Altaveedan - C'Mills Menu	–	–	–
CCGBC -Sustain Food Grant	–	2,303	2,303
Secad Altvedan -Cmills Menu	–	600	600
Secad Grant - Health & Safety	–	1,450	1,450
Fibrus	–	1,000	1,000
Arts Council Grant	–	828	828
Clear -decoupage project	–	1,545	1,545
AXA Parks Fund	–	9,515	9,515
Social Farms & Gardens	–	750	750
	<u>13,828</u>	<u>18,430</u>	<u>32,258</u>

Cloughmills Community Action Team

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Gruig Wind Farm Community Fund	4,145	–	4,145
CC&G Community Development	2,000	–	2,000
CC&G Christmas Festival Grant	250	–	250
Donations	1,830	–	1,830
Secad - Altaveedan Wind Farm	–	1,060	1,060
DAERA - Micro Capital Project	–	1,470	1,470
Probation NI	2,880	–	2,880
KNIB	–	5,000	5,000
Co- Op Ireland	–	1,303	1,303
Triangle/ Toyota roof fund	–	2,300	2,300
NTI Solar Pv	–	10,000	10,000
NTR Altaveedan - C'Mills Menu	–	1,400	1,400
CCGBC -Sustain Food Grant	–	–	–
Secad Altvedan -Cmills Menu	–	–	–
Secad Grant - Health & Safety	–	–	–
Fibrus	–	–	–
Arts Council Grant	–	–	–
Clear -decoupage project	–	–	–
AXA Parks Fund	–	–	–
Social Farms & Gardens	–	–	–
	<u>11,105</u>	<u>22,533</u>	<u>33,638</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	1,265	1,265	1,319	1,319
Other activities for generating funds	9,915	9,915	8,409	8,409
	<u>11,180</u>	<u>11,180</u>	<u>9,728</u>	<u>9,728</u>

7. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Sundry income	<u>1,201</u>	<u>1,201</u>	<u>1,301</u>	<u>1,301</u>

Cloughmills Community Action Team

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Delivering community events & activities	18,869	14,581	33,450
Support costs	1,609	–	1,609
	<u>20,478</u>	<u>14,581</u>	<u>35,059</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Delivering community events & activities	17,277	42,104	59,381
Support costs	1,496	–	1,496
	<u>18,773</u>	<u>42,104</u>	<u>60,877</u>

9. Analysis of support costs

	Analysis of Support Costs £	Total 2023 £	Total 2022 £
Independent Examination Fees	1,260	1,260	1,125
Bank Charges	349	349	321
Other Costs	–	–	50
	<u>1,609</u>	<u>1,609</u>	<u>1,496</u>

10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>6,473</u>	<u>6,667</u>

11. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,260</u>	<u>1,125</u>

12. Staff costs

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

2023 £	2022 £
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Cloughmills Community Action Team

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

12. Staff costs *(continued)*

The average head count of employees during the year was Nil (2022: Nil).

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

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

14. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Total £
Cost			
At 1 April 2022 and 31 March 2023	<u>255,846</u>	<u>34,823</u>	<u>290,669</u>
Depreciation			
At 1 April 2022	10,234	33,041	43,275
Charge for the year	<u>5,117</u>	<u>1,356</u>	<u>6,473</u>
At 31 March 2023	<u>15,351</u>	<u>34,397</u>	<u>49,748</u>
Carrying amount			
At 31 March 2023	<u>240,495</u>	<u>426</u>	<u>240,921</u>
At 31 March 2022	<u>245,612</u>	<u>1,782</u>	<u>247,394</u>

15. Debtors

	2023 £	2022 £
Other debtors	<u>6,590</u>	<u>15,043</u>

16. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>1,958</u>	<u>12,909</u>

Cloughmills Community Action Team

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	32,978	26,209	(15,361)	1,710	45,536
Designated Capital Fund	245,612	–	(5,117)	–	240,495
	<u>278,590</u>	<u>26,209</u>	<u>(20,478)</u>	<u>1,710</u>	<u>286,031</u>

	At 1 April 2021	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	26,039	22,134	(13,656)	(1,539)	32,978
Designated Capital Fund	250,729	–	(5,117)	–	245,612
	<u>276,768</u>	<u>22,134</u>	<u>(18,773)</u>	<u>(1,539)</u>	<u>278,590</u>

Restricted funds

	At 1 April 2022	Income £	Expenditure £	Transfers £	At 31 March 2023 £
DAERD - Micro Capital Grant	354	439	(1,201)	408	–
Hubbub UK - Waste less/save more	7,077	–	(4,586)	–	2,491
Dept for Communities - Small Capital Grant	597	–	(596)	(1)	–
CFNI - Energia	–	–	–	–	–
Secad - Wind farm	1,400	600	(1,687)	(313)	–
CFNI Together Fund	493	–	–	(493)	–
Co-Op Ireland	–	–	–	–	–
Comic Relief/Moy Park	1,560	–	–	–	1,560
The National Lottery	–	–	–	–	–
Cloughmills Cares	310	–	–	(310)	–
NHSCT	1,138	–	–	(1,138)	–
Roof Grant	–	–	–	–	–
Power NI	–	–	–	–	–
KNIB-Pollinator	–	–	–	–	–
NTL Solar PV	–	–	–	–	–
Fibus	–	1,000	(919)	–	81
Arts Council Grant	–	828	–	–	828

Cloughmills Community Action Team

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

17. Analysis of charitable funds *(continued)*

Clear -decoupage project	–	1,545	(1,818)	273	–
AXA Parks Fund	–	9,515	–	–	9,515
CCGBC -Sustain Food Grant	–	2,303	(1,834)	(469)	–
Secad Grant - Health & Safety	–	1,450	(1,783)	333	–
Social Farms & Gardens	–	750	(157)	–	593
	<u>12,929</u>	<u>18,430</u>	<u>(14,581)</u>	<u>(1,710)</u>	<u>15,068</u>

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
DAERD - Micro Capital Grant	1,993	1,470	(3,109)	–	354
Hubbub UK - Waste less/save more	11,656	–	(4,579)	–	7,077
Dept for Communities - Small Capital Grant	1,193	–	(596)	–	597
CFNI - Energia	5,776	–	(4,798)	(978)	–
Secad - Wind farm	–	2,460	(1,031)	(29)	1,400
CFNI Together Fund	3,520	–	(3,027)	–	493
Co-Op Ireland	–	1,303	(1,313)	10	–
Comic Relief/Moy Park	1,560	–	–	–	1,560
The National Lottery	–	–	–	–	–
Cloughmills Cares	3,063	–	(2,753)	–	310
NHSCT	2,200	–	(1,062)	–	1,138
Roof Grant	–	2,300	(3,922)	1,622	–
Power NI	–	–	(409)	409	–
KNIB-Pollinator	–	5,000	(5,505)	505	–
NTL Solar PV	–	10,000	(10,000)	–	–
Fibus	–	–	–	–	–
Arts Council Grant	–	–	–	–	–
Clear -decoupage project	–	–	–	–	–
AXA Parks Fund	–	–	–	–	–
CCGBC -Sustain Food Grant	–	–	–	–	–
Secad Grant - Health & Safety	–	–	–	–	–
Social Farms & Gardens	–	–	–	–	–
	<u>30,961</u>	<u>22,533</u>	<u>(42,104)</u>	<u>1,539</u>	<u>12,929</u>

Cloughmills Community Action Team

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	240,492	429	240,921
Current assets	46,847	15,289	62,136
Creditors less than 1 year	(1,308)	(650)	(1,958)
Net assets	<u>286,031</u>	<u>15,068</u>	<u>301,099</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	245,609	1,785	247,394
Current assets	45,890	11,144	57,034
Creditors less than 1 year	(12,909)	–	(12,909)
Net assets	<u>278,590</u>	<u>12,929</u>	<u>291,519</u>

19. Contingent liabilities

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offer have been, or will be, complied with and no liability is expected.

20. Corporation taxation

The Charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

21. Other financial commitments

The Charity has a repairing lease of 50 years with Causeway Coast and Glens Borough Council in relation to the Old Mill buildings in Cloughmills, with a nominal rent of £1 per annum.

Cloughmills Community Action Team

Company Limited by Guarantee

Management Information

Year ended 31 March 2023

The following pages do not form part of the financial statements.

Cloughmills Community Action Team

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023	2022
	£	£
Income and endowments		
Charitable activities		
Gruig Wind Farm Community Fund	4,227	4,145
CC&G Community Development	3,500	2,000
CC&G Christmas Festival Grant	250	250
Donations	3,151	1,830
Secad - Altaveedan Wind Farm	–	1,060
DAERA - Micro Capital Project	439	1,470
Probation NI	2,700	2,880
KNIB	–	5,000
Co- Op Ireland	–	1,303
Triangle/ Toyota roof fund	–	2,300
NTI Solar Pv	–	10,000
NTR Altaveedan - C'Mills Menu	–	1,400
CCGBC -Sustain Food Grant	2,303	–
Secad Altvedan -Cmills Menu	600	–
Secad Grant - Health & Safety	1,450	–
Fibrus	1,000	–
Arts Council Grant	828	–
Clear -decoupage project	1,545	–
AXA Parks Fund	9,515	–
Social Farms & Gardens	750	–
	<u>32,258</u>	<u>33,638</u>
Other trading activities		
Fundraising events	1,265	1,319
Other activities for generating funds	9,915	8,409
	<u>11,180</u>	<u>9,728</u>
Other income		
Sundry income	1,201	1,301
	<u>1,201</u>	<u>1,301</u>
Total income	<u>44,639</u>	<u>44,667</u>

Cloughmills Community Action Team

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Expenditure on charitable activities		
Delivering community events & activities		
<i>Activities undertaken directly</i>		
Repairs & maintenance	481	837
Insurance	2,882	2,959
Premises costs	2,581	1,092
Courses	1,037	1,026
Other expenses	522	61
Project costs	17,655	45,353
Postage, printing & stationery	1,819	1,386
Depreciation	6,473	6,667
	<u>33,450</u>	<u>59,381</u>
Governance costs		
Accountancy fees	1,260	1,175
Bank charges	349	321
	<u>1,609</u>	<u>1,496</u>
Expenditure on charitable activities	<u>35,059</u>	<u>60,877</u>
Net income/(expenditure)	<u>9,580</u>	<u>(16,210)</u>

CLOUGHMILLS COMMUNITY ACTION TEAM

Northern Ireland - Charity number 103897

Annual report



CLOUGHMILLS COMMUNITY ACTION TEAM

Annual Report for 2022-23

This is contained in the Document filed under Annual Report and Accounts 2022-23

Jim Whitten
Secretary
Cloughmills Community Action Team

CLOUGHMILLS COMMUNITY ACTION TEAM

Northern Ireland - Charity number 103897

Annual return

Cloughmills Community Action Team

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Cloughmills Community Action Team

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Cloughmills Community Action Team ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

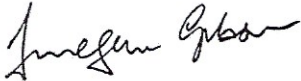
Cloughmills Community Action Team

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Cloughmills Community Action Team *(continued)*

Year ended 31 March 2023

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Finegan Gibson Ltd
Independent Examiner

Causeway Tower
9 James Street South
Belfast
BT2 8DN

26 September 2023