

Boho Community Association

Northern Ireland · Charity number 103915

Details

Status Received

Registered 2016-03-02

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

Contact

Address Boho Community Hall
184 Boho Road
Tullyholvin Upper
Boho
Enniskillen
BT74 5be
BT74 5BE

Phone 02866341521

Email bcabohohall@btinternet.com

Activities

Purposes: The association is established to relieve poverty, sickness and problems faced by the aged and to promote the benefits of the inhabitants of the Boho district and its environs in County Fermanagh (hereinafter called the 'area of benefit') without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, class, marital status, political or religious opinion, by associating the statutory authorities, voluntary and community sector organisations and the inhabitants in a common effort to advance education, and to provide facilities in the interests of social welfare for recreation or other leisure time occupation, with the object of improving the conditions of life for the said inhabitants and in particular: (i) to maintain and manage a premises or centre or centres in the area of benefit for activities promoted by the Association (hereinafter called 'the centre').

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

How the charity works: Community development, Education/training, Welfare/benevolent

Who the charity helps: Men, Older people, Women

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£24,126	£13,639	£0	0

Trustees

Name	Role	Appointed
Mr Damian McAfee		
Mr Francis Rasdale		
Mr Patrick Maguire		
Mr Ross Corrigan		
Mrs Aileen Mckenzie		
Mrs Anne Leonard		
Mrs Gretta Farmer		
Mrs Louise McLaughlin-Borlace		
Mrs Margaret Corrigan		
Mrs Mary Duffy		
Mrs Mona Mcgrath		
Mrs Resha Rasdale		
Mrs Rose Corrigan		
Mrs Rose Mchugh		

Boho Community Association

Northern Ireland - Charity number 103915

Accounts

BOHO COMMUNITY ASSOCIATION
FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2024

Independent examiner's report to the trustees of Boho Community Association

We report on the accounts of the Association for the year ended 31 December 2024, which are set out on pages 2 to 9.

Respective responsibilities of Management Committee and examiner

The Management Committee are responsible for the preparation of the accounts. The Management Committee consider that an audit is not required for this year and that an independent examination is needed.

It is our responsibility to:

- examine the accounts
- to follow the procedures laid down in Charity SORP (FRS102)
- to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the guidance issued under The Statement of Recommended Practice – Accounting and Reporting by Charities effective 1st January 2015. An examination includes a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Management Committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records
- to prepare accounts which accord with the accounting records and comply with Charities SORP (FRS 102)

have not been met; or

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

MacNeary Rasdale & Co Ltd
Chartered Accountants and Statutory Auditors

Wellington House
30 Darling St
Enniskillen
BT74 7EW

15th April 2025

Boho Community Association

Report of the trustees for the year ended 31 December 2024

Statement of trustees' responsibilities & Statement of disclosure of information to reporting accountants

Statement of trustees' responsibilities

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

SORP's requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable association as at balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

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

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable 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 business.

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 regularities.

Statement of disclosure of information to reporting accountants

So far as each of the trustees in office at the date of approval of these financial statements are aware:

- There is no relevant accounting information of which the associations accountants are unaware, and
- They have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant accounting information and to establish that the association's accountants are aware of that information.

By Order of the Board of Trustees


Mary Duffy (Treasurer)

15th April 2025

Boho Community Association

Statement of Financial Activities (including Income and Expenditure Account)

For the Year ended 31st December 2024

	Notes	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024
Incoming Resources	3			
Incoming Resources from generated funds:				
Voluntary Income				
South and East Cork			2,000.00	2,000.00
DAERA			1,708.50	1,708.50
FODC Grant income - Revenue Expenditure			945.00	945.00
South West Age Partnership			187.50	187.50
Oran More Wind Farm		9,721.68		9,721.68
Renewable Energy Payment - Power NI		2,270.08		2,270.08
Incoming resources from charitable activities				0.00
Donations and Gifts		130.00		130.00
Community Centre Rental Income		3,750.00		3,750.00
Dances		1,995.00		1,995.00
Funeral Meals/ Kitchen Hire		1,402.00		1,402.00
Incoming Resources from other Sources				0.00
NIE Wayleave		14.25		14.25
Derrygonnelly Credit Union Dividend		2.79		2.79
Total incoming resources		19,285.80	4,841.00	24,126.80
Resources Expended	4			
Costs of Generated Funds:				
Costs of generating voluntary income				
Cost of charitable activities				
Repairs and Renewals		1,575.79	3,417.76	4,993.55
Entertainment Licence		75.00		75.00
Hall Insurance		1,222.18	945.00	2,167.18
Water Rates		246.60		246.60
Light and Heat		2,599.27		2,599.27
Cleaning		490.94		490.94
Bank Fees		136.31		136.31
Employment/ Volunteer Insurance		221.76		221.76
Fun Day/Wellbeing		365.31	751.50	1,116.81
Postage, Stationery and Broadband		810.37		810.37
General Expenses		62.44		62.44
Governance expenses				0.00
Accountancy Expenses		719.00		719.00
		8,524.97	5,114.26	13,639.23
Net Movement in fund for the year:-				
Net gain on resources for the year		10,760.83	(273.26)	10,487.57
Reconciliation of funds				
Total of funds as at 31 December 2023				45,998.40
Total of funds as at 31 December 2024				56,485.97

All incoming resources expended derive from continuing activities

Boho Community Association

Balance Sheet

For the Year ended 31st December 2024

	Notes	Unrestricted £	Total Funds 2024 £	Unrestricted Unrestricted £	Total Funds Total Funds 2023 £
Fixed assets					
Land			6,599.70		6,599.70
Current Assets					
Debtors	6	-		1,179.00	
Cash at bank and in hand:					
- First Trust Current account 01161-066		50,710.63		38,985.95	
- Derrygonnelly Credit Union Share Account		166.94		164.15	
- Cash in hand		44.70		124.60	
			50,922.27		40,453.70
Creditors: amounts falling due within one year	7		(1,036.00)		(1,055.00)
Net Current Assets			49,886.27		39,398.70
Net Assets			56,485.97		45,998.40
Represented by:-					
Total funds					
Reserves	9		56,485.97		45,998.40

Approved and authorised on behalf of the trustees on 15th April 2025


Michelle McCauley (Chairperson)


Mary Duffy (Treasurer)

Boho Community Association

Notes to the Accounts

For The Year Ended 31 December 2024

1. Accounting Policies

(a) Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice- applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015) - (Charities SORP 2015) - (Charities SORP (FRS 102)).

(b) Funds Structure

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified as a restricted income fund where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

Unrestricted income funds, are applicable for any purpose of the charity.

(C) Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of the incoming resources can be measured with sufficient reliability.

Grants of a revenue nature are credited to income in the period to which they relate.

(d) Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to the category. All expenditure is recognised once there is a legal or constructive obligation and committing the charity to the expenditure.

Boho Community Association

Notes to the Accounts

For The Year Ended 31 December 2024

2. Status

The association has charitable status under H. M. Revenue & Customs registration number X01531/95. The association is registered with the Charities Commission, registration number NIC103915

3. Analysis of Income

	Unrestricted Funds £	Restricted Funds £	2024 Total £
<u>Analysis of voluntary income</u>			
Renewable Energy Payment - Power NI	2,270		2,270
DAERA		1,708	1,708
FODC Grant Income-Revenue Expenditure		945	945
South and East Cork		2,000	2,000
South West Age Partnership		188	188
Oran More Wind Farm	9,722		9,722
	<u>11,992</u>	<u>4,841</u>	<u>16,833</u>

Analysis of incoming resources from charitable activities

Community Centre Rental income	3,750		3,750
Dances & Funeral Meals/ Kitchen Hire	3,397		3,397
Donations and Gifts	130		130
	<u>7,277</u>	<u>NIL</u>	<u>7,277</u>

Analysis of incoming resources from other sources

Credit Union Dividend	3		3
NIE Wayleave	14		14
	<u>17</u>	<u>NIL</u>	<u>17</u>

Boho Community Association

Notes to the Accounts

For The Year Ended 31 December 2024

4. Analysis of resources expensed

	Charitable Expenditure Total £	Governance Total £	2024 Total £	2023 Total £
<u>Analysis of resources expended for charitable activities</u>				
<u>- all direct expenses</u>				
Repairs and maintenance	4,994		4,994	944
Employment/ Volunteer Insurance	222		222	-
Hall insurance	2,167		2,167	2,213
Light and heat	2,599		2,599	2,135
Postage, stationary & Broadband	810		810	690
Accountancy expenses		719	719	745
Cleaning	491		491	67
Bank Fees	136		136	131
Funeral Meals	-		-	978
Fun Day/ Wellbeing	1,117		1,117	764
Water charges	247		247	564
General expenses	62		62	62
Entertainment licence	75		75	-
Refurbishment of Toilets	-		-	4,140
	12,920	719	13,639	13,433

Boho Community Association

Notes to the Accounts

For The Year Ended 31 December 2024

4b. Analysis of resources expensed (restricted)

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity, namely accountancy fees.

5. Emoluments of Trustees and Members of the Central Committee

No trustee or member received any remuneration from the association during the year (2023:£NIL)

	2024	2023
	£	£
6. Debtors		
Other Debtors	NIL	1,179

7. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Accruals	1,036	1,055

8. Provisions for liabilities and charges

There were no provisions made in the current or previous year.

Boho Community Association

Notes to the Accounts

For The Year Ended 31 December 2024

9. Total Funds of the Charity

There were no transfers between restricted and unrestricted fund within the year.

	Total Fund £	Total £
Balance of unrestricted funds at 1st January 2023	38,848	38,848
Surplus allocation to general reserves	10,761	10,761
Balance of unrestricted funds at 31st December 2024	49,609	49,609
Balance of restricted funds at 1st January 2023	7,150	7,150
Surplus allocation to restricted resources	(273)	(273)
Balance of restricted funds at 31st December 2024	6,877	6,877
Total funds both restricted and unrestricted at 31st December 2024	56,486	56,486

Boho Community Association

Northern Ireland - Charity number 103915

Accounts

BOHO COMMUNITY ASSOCIATION
FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2023

Independent examiner's report to the trustees of Boho Community Association

We report on the accounts of the Association for the year ended 31 December 2023, which are set out on pages 2 to 9.

Respective responsibilities of Management Committee and examiner

The Management Committee are responsible for the preparation of the accounts. The Management Committee consider that an audit is not required for this year and that an independent examination is needed.

It is our responsibility to:

- examine the accounts
- to follow the procedures laid down in Charity SORP (FRS102)
- to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the guidance issued under The Statement of Recommended Practice – Accounting and Reporting by Charities effective 1st January 2015. An examination includes a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Management Committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

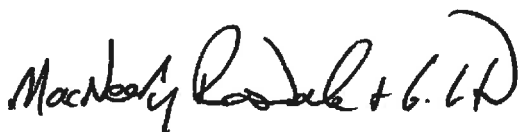
In connection with our examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records
- to prepare accounts which accord with the accounting records and comply with Charities SORP (FRS 102)

have not been met; or

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



MacNeary Rasdale & Co Ltd
Chartered Accountants and Statutory Auditors

Wellington House
30 Darling St
Enniskillen
BT74 7EW

30th April 2024

Boho Community Association

Report of the trustees for the year ended 31 December 2023

Statement of trustees' responsibilities & Statement of disclosure of information to reporting accountants

Statement of trustees' responsibilities

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

SORP's requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable association as at balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

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

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable 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 business.

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 regularities.

Statement of disclosure of information to reporting accountants

So far as each of the trustees in office at the date of approval of these financial statements are aware:

- There is no relevant accounting information of which the associations accountants are unaware, and
- They have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant accounting information and to establish that the association's accountants are aware of that information.

By Order of the Board of Trustees


Mrs Mary Duffy

30th April 2024

Boho Community Association

Statement of Financial Activities (including Income and Expenditure Account)

For the Year ended 31st December 2023

	Notes	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023
Incoming Resources	3			
Incoming Resources from generated funds:				
Voluntary Income				
South and East Cork			1,500.00	1,500.00
Neighbourly Ltd			400.00	400.00
FODC Grant income - Revenue Expenditure			2,143.70	2,143.70
South West Age Partnership			150.00	150.00
Oran More Wind Farm		9,532.91		9,532.91
Renewable Energy Payment - Power NI		2,474.83		2,474.83
Incoming resources from charitable activities				
Donations and Gifts		210.00		210.00
Community Centre Rental Income		4,134.00		4,134.00
Dances		2,794.10		2,794.10
Funeral Meals		2,266.00		2,266.00
Incoming Resources from other Sources				
NIE Wayleave		12.98		12.98
Derrygonnelly Credit Union Dividend		1.62		1.62
Total incoming resources		21,426.44	4,193.70	25,620.14
Resources Expended	4			
Costs of Generated Funds:				
Costs of generating voluntary income				
Cost of charitable activities				
Repairs and Renewals		943.55		943.55
Refurbishment of Toilets		2,640.00	1,500.00	4,140.00
Hall Insurance		2,213.00		2,213.00
Water Rates		563.82		563.82
Light and Heat		385.27	1,750.00	2,135.27
Cleaning		67.00		67.00
Bank Fees		130.74		130.74
Funeral Meals		977.97		977.97
Tea and Tots			468.92	468.92
Fun Day/Wellbeing		763.96	529.11	1,293.07
Postage, Stationery and Broadband		690.08		690.08
General Expenses		61.79		61.79
Governance expenses				
Accountancy Expenses		745.00		745.00
		10,182.18	4,248.03	14,430.21
Net Movement in fund for the year:-				
Net gain on resources for the year		11,244.26	(54.33)	11,189.93
Reconciliation of funds				
Total of funds as at 31 December 2022				34,808.47
Total of funds as at 31 December 2023				45,998.40

All incoming resources expended derive from continuing activities

Boho Community Association
Balance Sheet
For the Year ended 31st December 2023

	Notes	Unrestricted £	Total Funds 2023 £	Unrestricted Unrestricted £	Total Funds Total Funds 2022 £
Fixed assets					
Land			6,599.70		6,599.70
Current Assets					
Debtors	6	1,179.00		875.00	
Cash at bank and in hand:					
- First Trust Current account 01161-066		38,985.95		29,039.64	
- Derrygonnelly Credit Union Share Account		164.15		162.53	
- Cash in hand		124.60		124.60	
			40,453.70		30,201.77
Creditors: amounts falling due within one year	7		(1,055.00)		(1,993.00)
Net Current Assets			39,398.70		28,208.77
Net Assets			45,998.40		34,808.47
Represented by:-					
Total funds					
Reserves	9		45,998.40		34,808.47

Approved and authorised on behalf of the trustees on 30th April 2024


 Mrs Mary Duffy


 Mrs Margaret Corrigan

Boho Community Association

Notes to the Accounts

For The Year Ended 31 December 2023

1. Accounting Policies

(a) Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice- applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015) - (Charities SORP 2015) - (Charities SORP (FRS 102)).

(b) Funds Structure

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified as a restricted income fund where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

Unrestricted income funds, are applicable for any purpose of the charity.

(C) Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of the incoming resources can be measured with sufficient reliability.

Grants of a revenue nature are credited to income in the period to which they relate.

(d) Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to the category. All expenditure is recognised once there is a legal or constructive obligation and committing the charity to the expenditure.

Boho Community Association

Notes to the Accounts

For The Year Ended 31 December 2023

2. Status

The association has charitable status under H. M. Revenue & Customs registration number X01531/95. The association is registered with the Charities Commission, registration number NIC103915

3. Analysis of Income

	Unrestricted Funds £	Restricted Funds £	2023 Total £
<u>Analysis of voluntary income</u>			
Renewable Energy Payment - Power NI	2,475		2,475
Neighbourly Ltd		400	400
FODC Grant Income-Revenue Expenditure		2,144	2,144
South and East Cork		1,500	1,500
South West Age Partnership		150	150
Oran More Wind Farm	9,533		9,533
	<u>12,008</u>	<u>4,194</u>	<u>16,202</u>

Analysis of incoming resources from charitable activities

Community Centre Rental income	4,134		4,134
Dances & Funeral Meals	5,060		5,060
Donations and Gifts	210		210
	<u>9,404</u>	<u>NIL</u>	<u>9,404</u>

Analysis of incoming resources from other sources

Credit Union Dividend	2		2
NIE Wayleave	13		13
	<u>15</u>	<u>NIL</u>	<u>15</u>

Boho Community Association

Notes to the Accounts

For The Year Ended 31 December 2023

4. Analysis of resources expensed

	Charitable Expenditure Total £	Governance Total £	2023 Total £	2022 Total £
<u>Analysis of resources expended for charitable activities</u>				
<u>- all direct expenses</u>				
Repairs and maintenance	944		944	1,523
Dance expenses			-	129
Hall insurance	2,213		2,213	1,936
Light and heat	2,135		2,135	4,307
Postage, stationary & Broadband	690		690	603
Accountancy expenses		745	745	508
Cleaning	67		67	967
Bank Fees	131		131	101
Funeral Meals	978		978	-
Fun Day/ Wellbeing	764		764	-
Water charges	564		564	321
General expenses	62		62	227
Entertainment licence			-	75
Ground work and park lighting			-	4,772
Refurbishment of Toilets	4,140		4,140	-
	12,688	745	13,433	15,469

Boho Community Association

Notes to the Accounts

For The Year Ended 31 December 2023

4b. Analysis of resources expensed (restricted)

	Charitable Expenditure	Governance	2023 Total	2022 Total
	£	£	£	£
<u>Analysis of resources expended for charitable activities</u>				
<u>- all direct expenses</u>				
Equipment	-	-	-	5,399

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity, namely accountancy fees.

5. Emoluments of Trustees and Members of the Central Committee

No trustee or member received any remuneration from the association during the year (2020:£NIL)

	2023	2022
	£	£
6. Debtors		
Other Debtors	1,179	875

7. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Accruals	1,055	1,993

Boho Community Association

Notes to the Accounts

For The Year Ended 31 December 2023

8. Provisions for liabilities and charges

There were no provisions made in the current or previous year.

9. Total Funds of the Charity

There were no transfers between restricted and unrestricted fund within the year.

	Total Fund £	Total £
Balance of unrestricted funds at 1st January 2022	27,604	27,604
Surplus allocation to general reserves	11,244	11,244
Balance of unrestricted funds at 31st December 2023	38,848	38,848
Balance of restricted funds at 1st January 2022	7,204	7,204
Surplus allocation to restricted resources	(54)	(54)
Balance of restricted funds at 31st December 2023	7,150	7,150
Total funds both restricted and unrestricted at 31st December 2023	45,998	45,998

Boho Community Association

Northern Ireland - Charity number 103915

Annual report

BOHO COMMUNITY ASSOCIATION
FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2023

Independent examiner's report to the trustees of Boho Community Association

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It is our responsibility to:

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Basis of independent examiner's report

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Independent examiner's statement

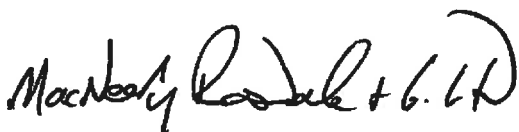
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MacNeary Rasdale & Co Ltd
Chartered Accountants and Statutory Auditors

Wellington House
30 Darling St
Enniskillen
BT74 7EW

30th April 2024

Boho Community Association

Report of the trustees for the year ended 31 December 2023

Statement of trustees' responsibilities & Statement of disclosure of information to reporting accountants

Statement of trustees' responsibilities

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

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

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable 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 business.

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 regularities.

Statement of disclosure of information to reporting accountants

So far as each of the trustees in office at the date of approval of these financial statements are aware:

- There is no relevant accounting information of which the associations accountants are unaware, and
- They have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant accounting information and to establish that the association's accountants are aware of that information.

By Order of the Board of Trustees


Mrs Mary Duffy

30th April 2024

Boho Community Association

Statement of Financial Activities (including Income and Expenditure Account)

For the Year ended 31st December 2023

	Notes	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023
Incoming Resources	3			
Incoming Resources from generated funds:				
Voluntary Income				
South and East Cork			1,500.00	1,500.00
Neighbourly Ltd			400.00	400.00
FODC Grant income - Revenue Expenditure			2,143.70	2,143.70
South West Age Partnership			150.00	150.00
Oran More Wind Farm		9,532.91		9,532.91
Renewable Energy Payment - Power NI		2,474.83		2,474.83
Incoming resources from charitable activities				
Donations and Gifts		210.00		210.00
Community Centre Rental Income		4,134.00		4,134.00
Dances		2,794.10		2,794.10
Funeral Meals		2,266.00		2,266.00
Incoming Resources from other Sources				
NIE Wayleave		12.98		12.98
Derrygonnelly Credit Union Dividend		1.62		1.62
Total incoming resources		21,426.44	4,193.70	25,620.14
Resources Expended	4			
Costs of Generated Funds:				
Costs of generating voluntary income				
Cost of charitable activities				
Repairs and Renewals		943.55		943.55
Refurbishment of Toilets		2,640.00	1,500.00	4,140.00
Hall Insurance		2,213.00		2,213.00
Water Rates		563.82		563.82
Light and Heat		385.27	1,750.00	2,135.27
Cleaning		67.00		67.00
Bank Fees		130.74		130.74
Funeral Meals		977.97		977.97
Tea and Tots			468.92	468.92
Fun Day/Wellbeing		763.96	529.11	1,293.07
Postage, Stationery and Broadband		690.08		690.08
General Expenses		61.79		61.79
Governance expenses				
Accountancy Expenses		745.00		745.00
		10,182.18	4,248.03	14,430.21
Net Movement in fund for the year:-				
Net gain on resources for the year		11,244.26	(54.33)	11,189.93
Reconciliation of funds				
Total of funds as at 31 December 2022				34,808.47
Total of funds as at 31 December 2023				45,998.40

All incoming resources expended derive from continuing activities

Boho Community Association
Balance Sheet
For the Year ended 31st December 2023

	Notes	Unrestricted £	Total Funds 2023 £	Unrestricted Unrestricted £	Total Funds Total Funds 2022 £
Fixed assets					
Land			6,599.70		6,599.70
Current Assets					
Debtors	6	1,179.00		875.00	
Cash at bank and in hand:					
- First Trust Current account 01161-066		38,985.95		29,039.64	
- Derrygonnelly Credit Union Share Account		164.15		162.53	
- Cash in hand		124.60		124.60	
			40,453.70		30,201.77
Creditors: amounts falling due within one year	7		(1,055.00)		(1,993.00)
Net Current Assets			39,398.70		28,208.77
Net Assets			45,998.40		34,808.47
Represented by:-					
Total funds					
Reserves	9		45,998.40		34,808.47

Approved and authorised on behalf of the trustees on 30th April 2024


 Mrs Mary Duffy


 Mrs Margaret Corrigan

Boho Community Association

Notes to the Accounts

For The Year Ended 31 December 2023

1. Accounting Policies

(a) Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice- applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015) - (Charities SORP 2015) - (Charities SORP (FRS 102)).

(b) Funds Structure

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified as a restricted income fund where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

Unrestricted income funds, are applicable for any purpose of the charity.

(C) Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of the incoming resources can be measured with sufficient reliability.

Grants of a revenue nature are credited to income in the period to which they relate.

(d) Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to the category. All expenditure is recognised once there is a legal or constructive obligation and committing the charity to the expenditure.

Boho Community Association

Notes to the Accounts

For The Year Ended 31 December 2023

2. Status

The association has charitable status under H. M. Revenue & Customs registration number X01531/95. The association is registered with the Charities Commission, registration number NIC103915

3. Analysis of Income

	Unrestricted Funds £	Restricted Funds £	2023 Total £
<u>Analysis of voluntary income</u>			
Renewable Energy Payment - Power NI	2,475		2,475
Neighbourly Ltd		400	400
FODC Grant Income-Revenue Expenditure		2,144	2,144
South and East Cork		1,500	1,500
South West Age Partnership		150	150
Oran More Wind Farm	9,533		9,533
	<u>12,008</u>	<u>4,194</u>	<u>16,202</u>

Analysis of incoming resources from charitable activities

Community Centre Rental income	4,134		4,134
Dances & Funeral Meals	5,060		5,060
Donations and Gifts	210		210
	<u>9,404</u>	<u>NIL</u>	<u>9,404</u>

Analysis of incoming resources from other sources

Credit Union Dividend	2		2
NIE Wayleave	13		13
	<u>15</u>	<u>NIL</u>	<u>15</u>

Boho Community Association

Notes to the Accounts

For The Year Ended 31 December 2023

4. Analysis of resources expended

	Charitable Expenditure	Governance	2023	2022
	Total	Total	Total	Total
	£	£	£	£
<u>Analysis of resources expended for charitable activities</u>				
<u>- all direct expenses</u>				
Repairs and maintenance	944		944	1,523
Dance expenses			-	129
Hall insurance	2,213		2,213	1,936
Light and heat	2,135		2,135	4,307
Postage, stationary & Broadband	690		690	603
Accountancy expenses		745	745	508
Cleaning	67		67	967
Bank Fees	131		131	101
Funeral Meals	978		978	-
Fun Day/ Wellbeing	764		764	-
Water charges	564		564	321
General expenses	62		62	227
Entertainment licence			-	75
Ground work and park lighting			-	4,772
Refurbishment of Toilets	4,140		4,140	-
	12,688	745	13,433	15,469

Boho Community Association

Notes to the Accounts

For The Year Ended 31 December 2023

4b. Analysis of resources expensed (restricted)

	Charitable Expenditure	Governance	2023 Total	2022 Total
	£	£	£	£
<u>Analysis of resources expended for charitable activities</u>				
<u>- all direct expenses</u>				
Equipment	-	-	-	5,399

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity, namely accountancy fees.

5. Emoluments of Trustees and Members of the Central Committee

No trustee or member received any remuneration from the association during the year (2020:£NIL)

	2023	2022
	£	£
6. Debtors		
Other Debtors	1,179	875

7. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Accruals	1,055	1,993

Boho Community Association

Notes to the Accounts

For The Year Ended 31 December 2023

8. Provisions for liabilities and charges

There were no provisions made in the current or previous year.

9. Total Funds of the Charity

There were no transfers between restricted and unrestricted fund within the year.

	Total Fund £	Total £
Balance of unrestricted funds at 1st January 2022	27,604	27,604
Surplus allocation to general reserves	11,244	11,244
Balance of unrestricted funds at 31st December 2023	38,848	38,848
Balance of restricted funds at 1st January 2022	7,204	7,204
Surplus allocation to restricted resources	(54)	(54)
Balance of restricted funds at 31st December 2023	7,150	7,150
Total funds both restricted and unrestricted at 31st December 2023	45,998	45,998

Boho Community Association

Northern Ireland - Charity number 103915

Annual return

BOHO COMMUNITY ASSOCIATION
FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2023

Independent examiner's report to the trustees of Boho Community Association

We report on the accounts of the Association for the year ended 31 December 2023, which are set out on pages 2 to 9.

Respective responsibilities of Management Committee and examiner

The Management Committee are responsible for the preparation of the accounts. The Management Committee consider that an audit is not required for this year and that an independent examination is needed.

It is our responsibility to:

- examine the accounts
- to follow the procedures laid down in Charity SORP (FRS102)
- to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the guidance issued under The Statement of Recommended Practice – Accounting and Reporting by Charities effective 1st January 2015. An examination includes a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Management Committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

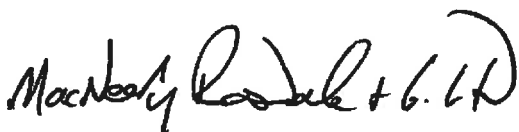
In connection with our examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records
- to prepare accounts which accord with the accounting records and comply with Charities SORP (FRS 102)

have not been met; or

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



MacNeary Rasdale & Co Ltd
Chartered Accountants and Statutory Auditors

Wellington House
30 Darling St
Enniskillen
BT74 7EW

30th April 2024

Boho Community Association

Report of the trustees for the year ended 31 December 2023

Statement of trustees' responsibilities & Statement of disclosure of information to reporting accountants

Statement of trustees' responsibilities

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

SORP's requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable association as at balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

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

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable 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 business.

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 regularities.

Statement of disclosure of information to reporting accountants

So far as each of the trustees in office at the date of approval of these financial statements are aware:

- There is no relevant accounting information of which the associations accountants are unaware, and
- They have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant accounting information and to establish that the association's accountants are aware of that information.

By Order of the Board of Trustees


Mrs Mary Duffy

30th April 2024

Boho Community Association

Statement of Financial Activities (including Income and Expenditure Account)

For the Year ended 31st December 2023

	Notes	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023
Incoming Resources	3			
Incoming Resources from generated funds:				
Voluntary Income				
South and East Cork			1,500.00	1,500.00
Neighbourly Ltd			400.00	400.00
FODC Grant income - Revenue Expenditure			2,143.70	2,143.70
South West Age Partnership			150.00	150.00
Oran More Wind Farm		9,532.91		9,532.91
Renewable Energy Payment - Power NI		2,474.83		2,474.83
Incoming resources from charitable activities				
Donations and Gifts		210.00		210.00
Community Centre Rental Income		4,134.00		4,134.00
Dances		2,794.10		2,794.10
Funeral Meals		2,266.00		2,266.00
Incoming Resources from other Sources				
NIE Wayleave		12.98		12.98
Derrygonnelly Credit Union Dividend		1.62		1.62
Total incoming resources		21,426.44	4,193.70	25,620.14
Resources Expended	4			
Costs of Generated Funds:				
Costs of generating voluntary income				
Cost of charitable activities				
Repairs and Renewals		943.55		943.55
Refurbishment of Toilets		2,640.00	1,500.00	4,140.00
Hall Insurance		2,213.00		2,213.00
Water Rates		563.82		563.82
Light and Heat		385.27	1,750.00	2,135.27
Cleaning		67.00		67.00
Bank Fees		130.74		130.74
Funeral Meals		977.97		977.97
Tea and Tots			468.92	468.92
Fun Day/Wellbeing		763.96	529.11	1,293.07
Postage, Stationery and Broadband		690.08		690.08
General Expenses		61.79		61.79
Governance expenses				
Accountancy Expenses		745.00		745.00
		10,182.18	4,248.03	14,430.21
Net Movement in fund for the year:-				
Net gain on resources for the year		11,244.26	(54.33)	11,189.93
Reconciliation of funds				
Total of funds as at 31 December 2022				34,808.47
Total of funds as at 31 December 2023				45,998.40

All incoming resources expended derive from continuing activities

Boho Community Association
Balance Sheet
For the Year ended 31st December 2023

	Notes	Unrestricted £	Total Funds 2023 £	Unrestricted Unrestricted £	Total Funds Total Funds 2022 £
Fixed assets					
Land			6,599.70		6,599.70
Current Assets					
Debtors	6	1,179.00		875.00	
Cash at bank and in hand:					
- First Trust Current account 01161-066		38,985.95		29,039.64	
- Derrygonnelly Credit Union Share Account		164.15		162.53	
- Cash in hand		124.60		124.60	
			40,453.70		30,201.77
Creditors: amounts falling due within one year	7		(1,055.00)		(1,993.00)
Net Current Assets			39,398.70		28,208.77
Net Assets			45,998.40		34,808.47
Represented by:-					
Total funds					
Reserves	9		45,998.40		34,808.47

Approved and authorised on behalf of the trustees on 30th April 2024


 Mrs Mary Duffy


 Mrs Margaret Corrigan

Boho Community Association

Notes to the Accounts

For The Year Ended 31 December 2023

1. Accounting Policies

(a) Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice- applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015) - (Charities SORP 2015) - (Charities SORP (FRS 102)).

(b) Funds Structure

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified as a restricted income fund where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

Unrestricted income funds, are applicable for any purpose of the charity.

(C) Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of the incoming resources can be measured with sufficient reliability.

Grants of a revenue nature are credited to income in the period to which they relate.

(d) Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to the category. All expenditure is recognised once there is a legal or constructive obligation and committing the charity to the expenditure.

Boho Community Association

Notes to the Accounts

For The Year Ended 31 December 2023

2. Status

The association has charitable status under H. M. Revenue & Customs registration number X01531/95. The association is registered with the Charities Commission, registration number NIC103915

3. Analysis of Income

	Unrestricted Funds £	Restricted Funds £	2023 Total £
<u>Analysis of voluntary income</u>			
Renewable Energy Payment - Power NI	2,475		2,475
Neighbourly Ltd		400	400
FODC Grant Income-Revenue Expenditure		2,144	2,144
South and East Cork		1,500	1,500
South West Age Partnership		150	150
Oran More Wind Farm	9,533		9,533
	12,008	4,194	16,202

Analysis of incoming resources from charitable activities

Community Centre Rental income	4,134		4,134
Dances & Funeral Meals	5,060		5,060
Donations and Gifts	210		210
	9,404	NIL	9,404

Analysis of incoming resources from other sources

Credit Union Dividend	2		2
NIE Wayleave	13		13
	15	NIL	15

Boho Community Association

Notes to the Accounts

For The Year Ended 31 December 2023

4. Analysis of resources expended

	Charitable Expenditure	Governance	2023	2022
	Total	Total	Total	Total
	£	£	£	£
<u>Analysis of resources expended for charitable activities</u>				
<u>- all direct expenses</u>				
Repairs and maintenance	944		944	1,523
Dance expenses			-	129
Hall insurance	2,213		2,213	1,936
Light and heat	2,135		2,135	4,307
Postage, stationary & Broadband	690		690	603
Accountancy expenses		745	745	508
Cleaning	67		67	967
Bank Fees	131		131	101
Funeral Meals	978		978	-
Fun Day/ Wellbeing	764		764	-
Water charges	564		564	321
General expenses	62		62	227
Entertainment licence			-	75
Ground work and park lighting			-	4,772
Refurbishment of Toilets	4,140		4,140	-
	12,688	745	13,433	15,469

Boho Community Association

Notes to the Accounts

For The Year Ended 31 December 2023

4b. Analysis of resources expensed (restricted)

	Charitable Expenditure	Governance	2023 Total	2022 Total
	£	£	£	£
<u>Analysis of resources expended for charitable activities</u>				
<u>- all direct expenses</u>				
Equipment	-	-	-	5,399

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity, namely accountancy fees.

5. Emoluments of Trustees and Members of the Central Committee

No trustee or member received any remuneration from the association during the year (2020:£NIL)

	2023	2022
	£	£
6. Debtors		
Other Debtors	1,179	875

7. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Accruals	1,055	1,993

Boho Community Association

Notes to the Accounts

For The Year Ended 31 December 2023

8. Provisions for liabilities and charges

There were no provisions made in the current or previous year.

9. Total Funds of the Charity

There were no transfers between restricted and unrestricted fund within the year.

	Total Fund £	Total £
Balance of unrestricted funds at 1st January 2022	27,604	27,604
Surplus allocation to general reserves	11,244	11,244
Balance of unrestricted funds at 31st December 2023	38,848	38,848
Balance of restricted funds at 1st January 2022	7,204	7,204
Surplus allocation to restricted resources	(54)	(54)
Balance of restricted funds at 31st December 2023	7,150	7,150
Total funds both restricted and unrestricted at 31st December 2023	45,998	45,998

Boho Community Association

Northern Ireland - Charity number 103915

Accounts

BOHO COMMUNITY ASSOCIATION
FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2022

Independent examiner's report to the trustees of Boho Community Association

We report on the accounts of the Association for the year ended 31 December 2022, which are set out on pages 2 to 9.

Respective responsibilities of Management Committee and examiner

The Management Committee are responsible for the preparation of the accounts. The Management Committee consider that an audit is not required for this year and that an independent examination is needed.

It is our responsibility to:

- examine the accounts
- to follow the procedures laid down in Charity SORP (FRS102)
- to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the guidance issued under The Statement of Recommended Practice – Accounting and Reporting by Charities effective 1st January 2015. An examination includes a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Management Committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

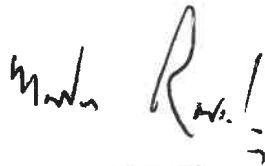
In connection with our examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records
- to prepare accounts which accord with the accounting records and comply with Charities SORP (FRS 102)

have not been met; or

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



MacNeary Rasdale & Co Ltd
Chartered Accountants and Statutory Auditors

Wellington House
30 Darling St
Enniskillen
BT74 7EW

25th May 2023

Boho Community Association

Report of the trustees for the year ended 31 December 2022

Statement of trustees' responsibilities & Statement of disclosure of information to reporting accountants

Statement of trustees' responsibilities

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

SORP's requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable association as at balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

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

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable 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 business.

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 regularities.

Statement of disclosure of information to reporting accountants

So far as each of the trustees in office at the date of approval of these financial statements are aware:

- There is no relevant accounting information of which the associations accountants are unaware, and
- They have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant accounting information and to establish that the association's accountants are aware of that information.

By Order of the Board of Trustees


Mrs Mary Duffy

25th May 2023

Boho Community Association

Statement of Financial Activities (including Income and Expenditure Account)

For the Year ended 31st December 2022

	Notes	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022
Incoming Resources	3			
Incoming Resources from generated funds:				
Voluntary income				
Co Operation Ireland			3,081.18	3,081.18
Neighbourly Ltd			400.00	400.00
FODC Grant income - Revenue Expenditure			1,636.26	1,636.26
FODC Grant income - Capital Expenditure			1,400.00	1,400.00
Oran More Wind Farm		8,770.57		8,770.57
Fermanagh Trust			500.00	500.00
Community Foundation			5,510.00	5,510.00
Renewable Energy Payment - Power NI		1,829.38		1,829.38
Incoming resources from charitable activities				
Donations and Gifts		707.62		707.62
Community Centre Rental Income		4,691.00		4,691.00
Dances		246.48		246.48
Funeral Meals		336.00		336.00
Incoming Resources from other Sources				
NIE Wayleave		11.71		11.71
Derrygonnelly Credit Union Dividend		0.57		0.57
Total incoming resources		<u>16,593.33</u>	<u>12,527.44</u>	<u>29,120.77</u>
Resources Expended	4			
Costs of Generated Funds:				
Costs of generating voluntary income				
Cost of charitable activities				
Repairs and Renewals		1,522.95		1,522.95
Ground Works and Lighting		4,772.04		4,772.04
Hall Insurance			1,936.46	1,936.46
Water Rates		321.00		321.00
Light and Heat		4,307.47		4,307.47
Cleaning		967.25		967.25
Bank Fees		101.13		101.13
Capital Equipment			5,399.13	5,399.13
Tea and Tots			889.44	889.44
Fun Day/Wellbeing			3,797.70	3,797.70
Dance Expenses		128.70		128.70
Postage, Stationery and Broadband		602.90		602.90
Entertainment Licence		75.00		75.00
General Expenses		226.70		226.70
Governance expenses				
Accountancy Expenses		508.00		508.00
		<u>13,533.14</u>	<u>12,022.73</u>	<u>25,555.87</u>
Net Movement in fund for the year:-				
Net gain on resources for the year		3,060.19	504.71	3,564.90
Reconciliation of funds				
Total of funds as at 31 December 2021				<u>31,243.57</u>
Total of funds as at 31 December 2022				<u>34,808.47</u>

All incoming resources expended derive from continuing activities

Boho Community Association
 Balance Sheet
 For the Year ended 31st December 2022

	Notes	Unrestricted £	Total Funds 2022 £	Unrestricted £	Total Funds 2021 £
Fixed assets					
Land			6,599.70		6,599.70
Current Assets					
Debtors	6	875.00		3,425.33	
Cash at bank and in hand:					
- First Trust Current account 01161-066		29,039.64		21,895.58	
- Derrygonnelly Credit Union Share Account		162.53		161.96	
- Cash in hand		124.60		161.00	
			30,201.77		25,643.87
Creditors: amounts falling due within one year	7		(1,993.00)		(1,000.00)
Net Current Assets			28,208.77		24,643.87
Net Assets			34,808.47		31,243.57
Represented by:-					
Total funds					
Reserves	9		34,808.47		31,243.57

Approved and authorised on behalf of the trustees on 25th May 2023


 Mrs Mary Duffy


 Mrs Margaret Corrigan

Boho Community Association

Notes to the Accounts

For The Year Ended 31 December 2022

1. Accounting Policies

(a) Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice- applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015) - (Charities SORP 2015) - (Charities SORP (FRS 102)).

(b) Funds Structure

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified as a restricted income fund where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

Unrestricted income funds, are applicable for any purpose of the charity.

(C) Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of the incoming resources can be measured with sufficient reliability.

Grants of a revenue nature are credited to income in the period to which they relate.

(d) Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to the category. All expenditure is recognised once there is a legal or constructive obligation and committing the charity to the expenditure.

Boho Community Association

Notes to the Accounts

For The Year Ended 31 December 2022

2. Status

The association has charitable status under H. M. Revenue & Customs registration number X01531/95. The association is registered with the Charities Commission, registration number NIC103915

3. Analysis of Income

	Unrestricted Funds £	Restricted Funds £	2022 Total £
<u>Analysis of voluntary income</u>			
Renewable Energy Payment - Power NI	1,829		1,829
Neighbourly Ltd		400	400
FODC Grant Income-Revenue Expenditure		1,636	1,636
FODC Grant Income- Capital Expenditure		1,400	1,400
Co operation Ireland		3,081	3,081
Oran More Wind Farm	8,771		8,771
Fermanagh Trust		500	500
Community Foundation		5,510	5,510
	<u>10,600</u>	<u>12,527</u>	<u>23,127</u>
<u>Analysis of incoming resources from charitable activities</u>			
Community Centre Rental income	4,691		4,691
Dances & Funeral Meals	582		582
Donations and Gifts	708		708
	<u>5,981</u>	<u>NIL</u>	<u>5,981</u>
<u>Analysis of incoming resources from other sources</u>			
Credit Union Dividend	1		1
NIE Wayleave	12		12
	<u>13</u>	<u>NIL</u>	<u>13</u>

Boho Community Association

Notes to the Accounts

For The Year Ended 31 December 2022

4. Analysis of resources expensed

	Charitable Expenditure Total £	Governance Total £	2022 Total £	2021 Total £
<u>Analysis of resources expended for charitable activities</u>				
<u>- all direct expenses</u>				
Repairs and maintenance	1,523		1,523	835
Dance expenses	129		129	-
Hall insurance	1,936		1,936	1,796
Light and heat	4,307		4,307	1,354
Postage, stationary & Broadband	603		603	563
Accountancy expenses		508	508	460
Cleaning	967		967	769
Bank Fees	101		101	62
Water charges	321		321	126
General expenses	227		227	222
Entertainment licence	75		75	75
Ground work and park lighting	4,772		4,772	-
	14,961	508	15,469	6,262

Boho Community Association

Notes to the Accounts

For The Year Ended 31 December 2022

4b. Analysis of resources expensed (restricted)

	Charitable Expenditure £	Governance £	2022 Total £	2021 Total £
<u>Analysis of resources expended for charitable activities</u> <u>- all direct expenses</u>				
Equipment	5,399	NIL	5,399	3,494

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity, namely accountancy fees.

5. Emoluments of Trustees and Members of the Central Committee

No trustee or member received any remuneration from the association during the year (2020:£NIL)

6. Debtors

Other Debtors

	2022 £	2021 £
	875	3,425

7. Creditors: Amounts falling due within one year

Accruals

	2022 £	2021 £
	1,993	1,000

Boho Community Association

Notes to the Accounts

For The Year Ended 31 December 2022

8. Provisions for liabilities and charges

There were no provisions made in the current or previous year.

9. Total Funds of the Charity

There were no transfers between restricted and unrestricted fund within the year.

	Total Fund £	Total £
Balance of unrestricted funds at 1st January 2021	24,545	24,545
Surplus allocation to general reserves	3,059	3,059
Balance of unrestricted funds at 31st December 2022	<u>27,604</u>	<u>27,604</u>
Balance of restricted funds at 1st January 2021	6,699	6,699
Surplus allocation to restricted resources	505	505
Balance of restricted funds at 31st December 2022	<u>7,204</u>	<u>7,204</u>
Total funds both restricted and unrestricted at 31st December 2022	<u>34,808</u>	<u>34,808</u>

Boho Community Association

Northern Ireland - Charity number 103915

Annual report

BOHO COMMUNITY ASSOCIATION
FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2022

Independent examiner's report to the trustees of Boho Community Association

We report on the accounts of the Association for the year ended 31 December 2022, which are set out on pages 2 to 9.

Respective responsibilities of Management Committee and examiner

The Management Committee are responsible for the preparation of the accounts. The Management Committee consider that an audit is not required for this year and that an independent examination is needed.

It is our responsibility to:

- examine the accounts
- to follow the procedures laid down in Charity SORP (FRS102)
- to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the guidance issued under The Statement of Recommended Practice – Accounting and Reporting by Charities effective 1st January 2015. An examination includes a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Management Committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

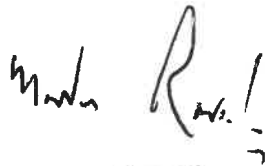
In connection with our examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records
- to prepare accounts which accord with the accounting records and comply with Charities SORP (FRS 102)

have not been met; or

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



MacNeary Rasdale & Co Ltd
Chartered Accountants and Statutory Auditors

Wellington House
30 Darling St
Enniskillen
BT74 7EW

25th May 2023

Boho Community Association

Report of the trustees for the year ended 31 December 2022

Statement of trustees' responsibilities & Statement of disclosure of information to reporting accountants

Statement of trustees' responsibilities

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

SORP's requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable association as at balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

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

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable 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 business.

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 regularities.

Statement of disclosure of information to reporting accountants

So far as each of the trustees in office at the date of approval of these financial statements are aware:

- There is no relevant accounting information of which the associations accountants are unaware, and
- They have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant accounting information and to establish that the association's accountants are aware of that information.

By Order of the Board of Trustees


Mrs Mary Duffy

25th May 2023

Boho Community Association

Statement of Financial Activities (including Income and Expenditure Account)

For the Year ended 31st December 2022


	Notes	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022
Incoming Resources	3			
Incoming Resources from generated funds:				
Voluntary income				
Co Operation Ireland			3,081.18	3,081.18
Neighbourly Ltd			400.00	400.00
FODC Grant income - Revenue Expenditure			1,636.26	1,636.26
FODC Grant income - Capital Expenditure			1,400.00	1,400.00
Oran More Wind Farm		8,770.57		8,770.57
Fermanagh Trust			500.00	500.00
Community Foundation			5,510.00	5,510.00
Renewable Energy Payment - Power NI		1,829.38		1,829.38
Incoming resources from charitable activities				
Donations and Gifts		707.62		707.62
Community Centre Rental Income		4,691.00		4,691.00
Dances		246.48		246.48
Funeral Meals		336.00		336.00
Incoming Resources from other Sources				
NIE Wayleave		11.71		11.71
Derrygonnelly Credit Union Dividend		0.57		0.57
Total incoming resources		<u>16,593.33</u>	<u>12,527.44</u>	<u>29,120.77</u>
Resources Expended	4			
Costs of Generated Funds:				
Costs of generating voluntary income				
Cost of charitable activities				
Repairs and Renewals		1,522.95		1,522.95
Ground Works and Lighting		4,772.04		4,772.04
Hall Insurance			1,936.46	1,936.46
Water Rates		321.00		321.00
Light and Heat		4,307.47		4,307.47
Cleaning		967.25		967.25
Bank Fees		101.13		101.13
Capital Equipment			5,399.13	5,399.13
Tea and Tots			889.44	889.44
Fun Day/Wellbeing			3,797.70	3,797.70
Dance Expenses		128.70		128.70
Postage, Stationery and Broadband		602.90		602.90
Entertainment Licence		75.00		75.00
General Expenses		226.70		226.70
Governance expenses				
Accountancy Expenses		508.00		508.00
		<u>13,533.14</u>	<u>12,022.73</u>	<u>25,555.87</u>
Net Movement in fund for the year:-				
Net gain on resources for the year		3,060.19	504.71	3,564.90
Reconciliation of funds				
Total of funds as at 31 December 2021				<u>31,243.57</u>
Total of funds as at 31 December 2022				<u>34,808.47</u>

All incoming resources expended derive from continuing activities

Boho Community Association
 Balance Sheet
 For the Year ended 31st December 2022

	Notes	Unrestricted £	Total Funds 2022 £	Unrestricted £	Total Funds 2021 £
Fixed assets					
Land			6,599.70		6,599.70
Current Assets					
Debtors	6	875.00		3,425.33	
Cash at bank and in hand:					
- First Trust Current account 01161-066		29,039.64		21,895.58	
- Derrygonnelly Credit Union Share Account		162.53		161.96	
- Cash in hand		124.60		161.00	
			30,201.77		25,643.87
Creditors: amounts falling due within one year	7		(1,993.00)		(1,000.00)
Net Current Assets			28,208.77		24,643.87
Net Assets			34,808.47		31,243.57
Represented by:-					
Total funds					
Reserves	9		34,808.47		31,243.57

Approved and authorised on behalf of the trustees on 25th May 2023


 Mrs Mary Duffy


 Mrs Margaret Corrigan

Boho Community Association

Notes to the Accounts

For The Year Ended 31 December 2022

1. Accounting Policies

(a) Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice- applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015) - (Charities SORP 2015) - (Charities SORP (FRS 102)).

(b) Funds Structure

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified as a restricted income fund where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

Unrestricted income funds, are applicable for any purpose of the charity.

(C) Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of the incoming resources can be measured with sufficient reliability.

Grants of a revenue nature are credited to income in the period to which they relate.

(d) Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to the category. All expenditure is recognised once there is a legal or constructive obligation and committing the charity to the expenditure.

Boho Community Association

Notes to the Accounts

For The Year Ended 31 December 2022

2. Status

The association has charitable status under H. M. Revenue & Customs registration number X01531/95. The association is registered with the Charities Commission, registration number NIC103915

3. Analysis of Income

	Unrestricted Funds £	Restricted Funds £	2022 Total £
<u>Analysis of voluntary income</u>			
Renewable Energy Payment - Power NI	1,829		1,829
Neighbourly Ltd		400	400
FODC Grant Income-Revenue Expenditure		1,636	1,636
FODC Grant Income- Capital Expenditure		1,400	1,400
Co operation Ireland		3,081	3,081
Oran More Wind Farm	8,771		8,771
Fermanagh Trust		500	500
Community Foundation		5,510	5,510
	<u>10,600</u>	<u>12,527</u>	<u>23,127</u>
<u>Analysis of incoming resources from charitable activities</u>			
Community Centre Rental income	4,691		4,691
Dances & Funeral Meals	582		582
Donations and Gifts	708		708
	<u>5,981</u>	<u>NIL</u>	<u>5,981</u>
<u>Analysis of incoming resources from other sources</u>			
Credit Union Dividend	1		1
NIE Wayleave	12		12
	<u>13</u>	<u>NIL</u>	<u>13</u>

Boho Community Association

Notes to the Accounts

For The Year Ended 31 December 2022

4. Analysis of resources expensed

	Charitable Expenditure Total £	Governance Total £	2022 Total £	2021 Total £
<u>Analysis of resources expended for charitable activities</u>				
<u>- all direct expenses</u>				
Repairs and maintenance	1,523		1,523	835
Dance expenses	129		129	-
Hall insurance	1,936		1,936	1,796
Light and heat	4,307		4,307	1,354
Postage, stationary & Broadband	603		603	563
Accountancy expenses		508	508	460
Cleaning	967		967	769
Bank Fees	101		101	62
Water charges	321		321	126
General expenses	227		227	222
Entertainment licence	75		75	75
Ground work and park lighting	4,772		4,772	-
	14,961	508	15,469	6,262

Boho Community Association

Notes to the Accounts

For The Year Ended 31 December 2022

4b. Analysis of resources expensed (restricted)

	Charitable Expenditure £	Governance £	2022 Total £	2021 Total £
<u>Analysis of resources expended for charitable activities</u> <u>- all direct expenses</u>				
Equipment	5,399	NIL	5,399	3,494

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity, namely accountancy fees.

5. Emoluments of Trustees and Members of the Central Committee

No trustee or member received any remuneration from the association during the year (2020:£NIL)

6. Debtors

Other Debtors

	2022 £	2021 £
	875	3,425

7. Creditors: Amounts falling due within one year

Accruals

	2022 £	2021 £
	1,993	1,000

Boho Community Association

Notes to the Accounts

For The Year Ended 31 December 2022

8. Provisions for liabilities and charges

There were no provisions made in the current or previous year.

9. Total Funds of the Charity

There were no transfers between restricted and unrestricted fund within the year.

	Total Fund £	Total £
Balance of unrestricted funds at 1st January 2021	24,545	24,545
Surplus allocation to general reserves	3,059	3,059
Balance of unrestricted funds at 31st December 2022	<u>27,604</u>	<u>27,604</u>
Balance of restricted funds at 1st January 2021	6,699	6,699
Surplus allocation to restricted resources	505	505
Balance of restricted funds at 31st December 2022	<u>7,204</u>	<u>7,204</u>
Total funds both restricted and unrestricted at 31st December 2022	<u>34,808</u>	<u>34,808</u>

Boho Community Association

Northern Ireland - Charity number 103915

Annual return

BOHO COMMUNITY ASSOCIATION
FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2022

Independent examiner's report to the trustees of Boho Community Association

We report on the accounts of the Association for the year ended 31 December 2022, which are set out on pages 2 to 9.

Respective responsibilities of Management Committee and examiner

The Management Committee are responsible for the preparation of the accounts. The Management Committee consider that an audit is not required for this year and that an independent examination is needed.

It is our responsibility to:

- examine the accounts
- to follow the procedures laid down in Charity SORP (FRS102)
- to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the guidance issued under The Statement of Recommended Practice – Accounting and Reporting by Charities effective 1st January 2015. An examination includes a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Management Committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

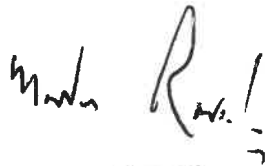
In connection with our examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records
- to prepare accounts which accord with the accounting records and comply with Charities SORP (FRS 102)

have not been met; or

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



MacNeary Rasdale & Co Ltd
Chartered Accountants and Statutory Auditors

Wellington House
30 Darling St
Enniskillen
BT74 7EW

25th May 2023

Boho Community Association

Report of the trustees for the year ended 31 December 2022

Statement of trustees' responsibilities & Statement of disclosure of information to reporting accountants

Statement of trustees' responsibilities

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

SORP's requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable association as at balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

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

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable 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 business.

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 regularities.

Statement of disclosure of information to reporting accountants

So far as each of the trustees in office at the date of approval of these financial statements are aware:

- There is no relevant accounting information of which the associations accountants are unaware, and
- They have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant accounting information and to establish that the association's accountants are aware of that information.

By Order of the Board of Trustees


Mrs Mary Duffy

25th May 2023

Boho Community Association

Statement of Financial Activities (including Income and Expenditure Account)

For the Year ended 31st December 2022


	Notes	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022
Incoming Resources	3			
Incoming Resources from generated funds:				
Voluntary income				
Co Operation Ireland			3,081.18	3,081.18
Neighbourly Ltd			400.00	400.00
FODC Grant income - Revenue Expenditure			1,636.26	1,636.26
FODC Grant income - Capital Expenditure			1,400.00	1,400.00
Oran More Wind Farm		8,770.57		8,770.57
Fermanagh Trust			500.00	500.00
Community Foundation			5,510.00	5,510.00
Renewable Energy Payment - Power NI		1,829.38		1,829.38
Incoming resources from charitable activities				
Donations and Gifts		707.62		707.62
Community Centre Rental Income		4,691.00		4,691.00
Dances		246.48		246.48
Funeral Meals		336.00		336.00
Incoming Resources from other Sources				
NIE Wayleave		11.71		11.71
Derrygonnelly Credit Union Dividend		0.57		0.57
Total incoming resources		<u>16,593.33</u>	<u>12,527.44</u>	<u>29,120.77</u>
Resources Expended	4			
Costs of Generated Funds:				
Costs of generating voluntary income				
Cost of charitable activities				
Repairs and Renewals		1,522.95		1,522.95
Ground Works and Lighting		4,772.04		4,772.04
Hall Insurance			1,936.46	1,936.46
Water Rates		321.00		321.00
Light and Heat		4,307.47		4,307.47
Cleaning		967.25		967.25
Bank Fees		101.13		101.13
Capital Equipment			5,399.13	5,399.13
Tea and Tots			889.44	889.44
Fun Day/Wellbeing			3,797.70	3,797.70
Dance Expenses		128.70		128.70
Postage, Stationery and Broadband		602.90		602.90
Entertainment Licence		75.00		75.00
General Expenses		226.70		226.70
Governance expenses				
Accountancy Expenses		508.00		508.00
		<u>13,533.14</u>	<u>12,022.73</u>	<u>25,555.87</u>
Net Movement in fund for the year:-				
Net gain on resources for the year		3,060.19	504.71	3,564.90
Reconciliation of funds				
Total of funds as at 31 December 2021				<u>31,243.57</u>
Total of funds as at 31 December 2022				<u>34,808.47</u>

All incoming resources expended derive from continuing activities

Boho Community Association
 Balance Sheet
 For the Year ended 31st December 2022

	Notes	Unrestricted £	Total Funds 2022 £	Unrestricted £	Total Funds 2021 £
Fixed assets					
Land			6,599.70		6,599.70
Current Assets					
Debtors	6	875.00		3,425.33	
Cash at bank and in hand:					
- First Trust Current account 01161-066		29,039.64		21,895.58	
- Derrygonnelly Credit Union Share Account		162.53		161.96	
- Cash in hand		124.60		161.00	
			30,201.77		25,643.87
Creditors: amounts falling due within one year	7		(1,993.00)		(1,000.00)
Net Current Assets			28,208.77		24,643.87
Net Assets			34,808.47		31,243.57
Represented by:-					
Total funds					
Reserves	9		34,808.47		31,243.57

Approved and authorised on behalf of the trustees on 25th May 2023


 Mrs Mary Duffy


 Mrs Margaret Corrigan

Boho Community Association

Notes to the Accounts

For The Year Ended 31 December 2022

1. Accounting Policies

(a) Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice- applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015) - (Charities SORP 2015) - (Charities SORP (FRS 102)).

(b) Funds Structure

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified as a restricted income fund where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose.

Unrestricted income funds, are applicable for any purpose of the charity.

(C) Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of the incoming resources can be measured with sufficient reliability.

Grants of a revenue nature are credited to income in the period to which they relate.

(d) Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to the category. All expenditure is recognised once there is a legal or constructive obligation and committing the charity to the expenditure.

Boho Community Association

Notes to the Accounts

For The Year Ended 31 December 2022

2. Status

The association has charitable status under H. M. Revenue & Customs registration number X01531/95. The association is registered with the Charities Commission, registration number NIC103915

3. Analysis of Income

	Unrestricted Funds £	Restricted Funds £	2022 Total £
<u>Analysis of voluntary income</u>			
Renewable Energy Payment - Power NI	1,829		1,829
Neighbourly Ltd		400	400
FODC Grant Income-Revenue Expenditure		1,636	1,636
FODC Grant Income- Capital Expenditure		1,400	1,400
Co operation Ireland		3,081	3,081
Oran More Wind Farm	8,771		8,771
Fermanagh Trust		500	500
Community Foundation		5,510	5,510
	<u>10,600</u>	<u>12,527</u>	<u>23,127</u>
<u>Analysis of incoming resources from charitable activities</u>			
Community Centre Rental income	4,691		4,691
Dances & Funeral Meals	582		582
Donations and Gifts	708		708
	<u>5,981</u>	<u>NIL</u>	<u>5,981</u>
<u>Analysis of incoming resources from other sources</u>			
Credit Union Dividend	1		1
NIE Wayleave	12		12
	<u>13</u>	<u>NIL</u>	<u>13</u>

Boho Community Association

Notes to the Accounts

For The Year Ended 31 December 2022

4. Analysis of resources expensed

	Charitable Expenditure Total £	Governance Total £	2022 Total £	2021 Total £
<u>Analysis of resources expended for charitable activities</u>				
<u>- all direct expenses</u>				
Repairs and maintenance	1,523		1,523	835
Dance expenses	129		129	-
Hall insurance	1,936		1,936	1,796
Light and heat	4,307		4,307	1,354
Postage, stationary & Broadband	603		603	563
Accountancy expenses		508	508	460
Cleaning	967		967	769
Bank Fees	101		101	62
Water charges	321		321	126
General expenses	227		227	222
Entertainment licence	75		75	75
Ground work and park lighting	4,772		4,772	-
	14,961	508	15,469	6,262

Boho Community Association

Notes to the Accounts

For The Year Ended 31 December 2022

4b. Analysis of resources expensed (restricted)

	Charitable Expenditure £	Governance £	2022 Total £	2021 Total £
<u>Analysis of resources expended for charitable activities</u> <u>- all direct expenses</u>				
Equipment	5,399	NIL	5,399	3,494

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity, namely accountancy fees.

5. Emoluments of Trustees and Members of the Central Committee

No trustee or member received any remuneration from the association during the year (2020:£NIL)

6. Debtors

Other Debtors

2022	2021
£	£
875	3,425

7. Creditors: Amounts falling due within one year

Accruals

2022	2021
£	£
1,993	1,000

Boho Community Association

Notes to the Accounts

For The Year Ended 31 December 2022

8. Provisions for liabilities and charges

There were no provisions made in the current or previous year.

9. Total Funds of the Charity

There were no transfers between restricted and unrestricted fund within the year.

	Total Fund £	Total £
Balance of unrestricted funds at 1st January 2021	24,545	24,545
Surplus allocation to general reserves	3,059	3,059
Balance of unrestricted funds at 31st December 2022	27,604	27,604
Balance of restricted funds at 1st January 2021	6,699	6,699
Surplus allocation to restricted resources	505	505
Balance of restricted funds at 31st December 2022	7,204	7,204
Total funds both restricted and unrestricted at 31st December 2022	34,808	34,808