

S.A.L.T Community Association

Northern Ireland · Charity number 103918

Details

Status Received

Registered 2016-02-09

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

Contact

Address Salt Community Hall
305A Longland Road
Claudy
Londonderry
Northern Ireland
Bt47 4ah
BT47 4AH

Phone 0

Email wth1948@hotmail.co.uk

Activities

Purposes: 1. The Association is established to help people in Straidarran, Straid, Sallowilly, Alla, Lisbunny, Lettermuck, Ling, Tirglassan, Terrydreen, Teenagh, and Tullintrain to identify their needs and to explore with them ways of responding to those needs in such a way that human and spiritual development takes place in the lives of individuals and where the welfare of the wider community is promoted. In particular the Association would hope to serve the health and social, recreational, education, community and environmental needs of those within the area of benefit, irrespective of creed, class, race or other distinction of people. 2. To relieve poverty, sickness and to help the aged and to promote the benefit of the inhabitants of the S.A.L.T Association area and district area of Co. Londonderry and its environs without distinction of age, sex, race, political, religious or other opinion, by associating the statutory authorities, voluntary organisations and inhabitants in a common effort to advance education, and to provide facilities in the interests of social welfare for the recreation or other leisure-time occupation with the object of improving the conditions of life for the said inhabitants. 3. To establish or to secure the establishment of a Community Centre and to maintain and manage, or to co-operate with any local statutory authority in the maintenance and management of such a Centre for activities promoted by the Association and its constituent bodies in furtherance of the above objects.

What the charity does: The prevention or relief of poverty, The advancement of education, The advancement of health or the saving of lives, The advancement of citizenship or community development

How the charity works: Advice/advocacy/information, Community development, Relief of poverty, Volunteer development

Who the charity helps: General public,Older people,Voluntary and community sector,Volunteers,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£4,951	£10,795	£0	0

Trustees

Name	Role	Appointed
Alan Lindsay		
Ernest Mccay		
Mr Malcolm Mcsparron		
Nigel Madden		
William Houston		

S.A.L.T Community Association

Northern Ireland - Charity number 103918

Accounts

S.A.L.T. COMMUNITY ASSOCIATION

Unaudited Financial Statements for year ended 31 October 2023.

Companies Ref: **N1039650**

S.A.L.T COMMUNITY ASSOCIATION

UNAUDITED FINANCIAL STATEMENTS

FOR YEAR ENDED 31 OCTOBER 2023.

S.A.L.T. COMMUNITY ASSOCIATION

Unaudited Financial Statements for year ended 31 October 2023.

STATEMENT OF DIRECTORS' RESPONSIBILITIES.

The Companies Act 2006 requires directors prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Company and of the income and expenditure of the Company for that period. In preparing those financial statements the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonably prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Company and which enables them to ensure that the financial statements comply with the Companies Act 2006.

The Directors have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities.

S.A.L.T. COMMUNITY ASSOCIATION
Unaudited Financial Statements for year ended 31 October 2023.

DIRECTORS' REPORT

The directors present their annual report and the audited accounts for the year ended 31 October 2023.

Business Review

The principal activity of the company is that of a community development association serving the townlands as set out in the Memorandum of Association of the company. The directors do not foresee any change in this for the forthcoming year.

TURNOVER	11,479
DEFICIT ON ORDINARY ACTIVITIES BEFORE TAXATION	(122)
TAXATION (Note 4)	Nil
DEFICIT ON ORDINARY ACTIVITIES BEFORE TAXATION	(122)

Legal Status

The company is limited by guarantee (see Note 5 to the accounts). It was incorporated on 16 November 2000 to take over the assets liabilities and day to day activities of the former S.A.L.T. Community Association .

Directors

The directors who served during the year were.

Mr. M McSparron
Mr. W Houston
Mr. A McCombe

By order of the Board

S.A.L.T. COMMUNITY ASSOCIATION
Unaudited Financial Statements for year ended 31 October 2023.

INCOME AND EXPENDITURE ACCOUNT
FOR YEAR ENDED 31 OCTOBER 2023

		2023	2022
INCOME	Schedule 1	11,478.77	14,985.51
MANAGEMENT EXPENSES	Schedule 2	(12,236.83)	(12,890.51)
DEPRECIATION	Schedule 3	<u>636.00</u>	<u>636.00</u>
(DEFICIT) / SURPLUS FOR YEAR		<u>(122.06)</u>	<u>2,731.00</u>

The Association has no recognised gains or losses for the year as set out above.

All of the activities of the Association are classed as continuing.

The notes on pages 6 to 9 form part of these financial statements.

S.A.L.T. COMMUNITY ASSOCIATION
Unaudited Financial Statements for year ended 31 October 2023.

BALANCE SHEET AS AT 31 OCTOBER 2023.

		2023	2022
	Notes		
FIXED ASSETS			
Community Hall	1(a), 2	17,221	21,958
Office Equipment	1(a), 2	0	0
		<u>17,221</u>	<u>21,958</u>
CURRENT ASSETS			
Cash on Hand and at Bank	3	7,711	8,469
		<u>7,711</u>	<u>8,469</u>
CURRENT LIABILITIES			
Creditors	4	115	115
		<u>115</u>	<u>115</u>
NET CURRENT ASSETS			
		<u>7,596</u>	<u>8,354</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>24,817</u>	<u>30,312</u>
PROVISIONS FOR LIABILITIES			
Capital Grants Reserve	8	4,540	9,913
Airtricity Community Fund		7,400	7,400
		<u>12,877</u>	<u>12,999</u>
TOTAL NET ASSETS			
		<u>12,877</u>	<u>12,999</u>
SHARE CAPITAL & RESERVES			
Share Capital	6	0	0
Reserves	7	12,877	12,999
		<u>12,877</u>	<u>12,999</u>

The notes on pages 6 to 9 form part of these financial statements.

S.A.L.T. COMMUNITY ASSOCIATION
Unaudited Financial Statements for year ended 31 October 2023.

BALANCE SHEET AS AT 31 OCTOBER 2023. cont'd.

For the year ended 31 October 2023 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

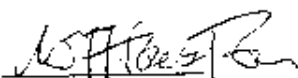
Directors' responsibilities;

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to the accounting records and the preparation of accounts.

The 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 directors on 17 July 2024

Director 
Mr W Houston

The notes on pages 6 to 9 form part of these financial statements.

S.A.L.T. COMMUNITY ASSOCIATION
Unaudited Financial Statements for year ended 31 October 2023.

NOTES TO THE FINANCIAL STATEMENTS.

1 PRINCIPAL ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the accounts of the Association.

- (a) **Basis of accounting:**
 The accounts have been prepared in accordance with the historical cost convention. The Profit and Loss Account is prepared under the accruals concept.
- (b) **Depreciation:**
 Depreciation has been provided to write off the cost of fixed assets over their estimated useful lives at the following rates.
- | | | |
|------------------------|-----|---------------|
| Fixtures and Equipment | 25% | Straight Line |
| Community Hall | 4% | Straight Line |
- (c) **Income :**
 Income, which excludes VAT, includes revenue grants. Revenue grants are credited to the Profit and Loss account in the same year as the related expenditure is incurred.

2 SCHEDULE OF FIXED ASSETS.

	COMMUNITY HALL	FIXTURES & EQUIPMENT	TOTAL
COST			
Balance at 01 November 2022	118,434.26	19,540.55	137,974.81
Additions during year	0.00	0.00	0.00
Disposals during year	0.00	0.00	0.00
	118,434.26	19,540.55	137,974.81
DEPRECIATION			
Balance at 01 November 2022	96,476.00	19,540.55	116,016.55
Charge for year	4,737.00	0.00	4,737.00
Disposals during year	0.00	0.00	0.00
	101,213.00	19,540.55	120,753.55
Net book value 2023	17,221.26	0.00	17,221.26
Net book value 2022	21,958.26	0.00	21,958.26

S.A.L.T. COMMUNITY ASSOCIATION
Unaudited Financial Statements for year ended 31 October 2023.

NOTES TO THE FINANCIAL STATEMENTS.

3 CASH AT BANK AND ON HAND

	2023	2022
Northern Bank Current Account	7,711.25	8,469.31
	<u>7,711.25</u>	<u>8,469.31</u>

4 CURRENT LIABILITIES

	2023	2022
Accruals	115.00	115.00
	<u>115.00</u>	<u>115.00</u>

5 CORPORATION TAX

No provision is made for taxation in the accounts on the basis that the Association will benefit from exemption from Corporation Tax as a recognised charity. Charity Reference No. XR43971.

6 SHARE CAPITAL.

The Company is limited by a guarantee from each member of the executive committee and does not have issued share capital.

Every director being a member of the executive committee undertakes to contribute to the assets of the company, in the of the same being wound up while he/she is a member, or within one year after he/she ceases to be a member, an amount not exceeding One Pound (£1.00) to discharge debts, liabilities and any other costs and expenses of the winding up.

S.A.L.T. COMMUNITY ASSOCIATION
Unaudited Financial Statements for year ended 31 October 2023.

7 RESERVES.

	TOTAL
Reserves at 16 November 2000	0
Reserves transferred from S.A.L.T. Community Association on incorporation.	3,616
Surplus up to year ended 31 October 2022	9,383
(Deficit) for year ended 31 October 2023	<u>(122)</u>
Reserves at 31 October 2023	<u>12,877</u>

8 CAPITAL GRANTS RESERVE

The Capital Grants reserve comprises the following Capital Grants received during the period. The reserve will be amortised over the estimated useful life of the building, over a 25 year period commencing on the completion of the building.

Derry District Partnership	2001	55,144.25
NIVT Capital Grant	2001	10,000.00
Community Fund	2001	5,000.00
Derry District Partnership	2002	4,855.75
Derry City Council	2002	21,670.19
Derry City Council	2003	13,329.81
Rural Community Network	2006	<u>10,000.00</u>
		<u>120,000.00</u>
Amortised up to 2022		(110,087.00)
Amortised in year 2023		<u>(5,373.00)</u>
Balance as at 31 October 2023		<u>4,540.00</u>

S.A.L.T. COMMUNITY ASSOCIATION
Unaudited Financial Statements for year ended 31 October 2023.

SCHEDULES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2023

	Restricted Funds 2023	Unrestricted Funds 2023	Total Funds 2023	Total Funds 2022
SCHEDULE 1 - INCOME				
HSC Grant	500.00		500.00	0.00
DAERA RDP Grant	1,494.38		1,494.38	532.21
Derry City Council Funding	1,800.00		1,800.00	7,164.79
Honourable The Irish Society				1,000.00
Fundraising		500.00	500.00	546.10
Youth Club				816.00
Dance Proceeds		4,331.27	4,331.27	2,684.64
Sundry Other Income		8.72	8.72	236.00
Bowling Tournament		838.00	838.00	
SSE Airside City Grant	2,000.00		2,000.00	2,000.00
Bank Interest Received		6.40	6.40	5.77
	5,794.38	5,684.39	11,478.77	14,985.51

**SCHEDULE 2 - MANAGEMENT
EXPENSES**

Fridge etc	987.99	450.00	1,437.99	179.98
Laptop		559.00	559.00	
Alarm System	1,270.00		1,270.00	
Stationery and Office Expenses		1,447.96	1,447.96	
Heat and Light	1,517.93		1,517.93	2,070.97
Dinner, White Horse		426.95	426.95	
Water Rates	137.05		137.05	170.12
Dance Expenses		1,885.88	1,885.88	2,482.50
Insurances	1,273.63		1,273.63	1,356.00
Youth Club Sponsorship		960.00	960.00	
Legal and Professional Fees				300.00
Repairs and Maintenance				453.60
Hall Repairs	600.00	540.00	1,140.00	2,425.39
Landscaping etc				950.00
Provisions				1,856.12
Guest Speakers				142.99
Bank Charges		60.44	60.44	54.54
Other Miscellaneous Expenses		120.00	120.00	448.00
	5,786.60	6,450.23	12,236.83	12,890.51

SCHEDULE 3 - DEPRECIATION

Community Hall		4,737.00	4,737.00	4,737.00
Fixtures and Equipment		0.00	0.00	0.00
Amortisation of Capital Grant Reserve		(5,373.00)	(5,373.00)	(5,373.00)
		(636.00)	(636.00)	(636.00)

S.A.L.T. COMMUNITY ASSOCIATION

Unaudited Financial Statements for year ended 31 October 2023.

Companies Ref: **N1039650**

S.A.L.T COMMUNITY ASSOCIATION

UNAUDITED FINANCIAL STATEMENTS

FOR YEAR ENDED 31 OCTOBER 2023.

S.A.L.T. COMMUNITY ASSOCIATION
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The directors present their annual report and the audited accounts for the year ended 31 October 2023.

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The principal activity of the company is that of a community development association serving the townlands as set out in the Memorandum of Association of the company. The directors do not foresee any change in this for the forthcoming year.

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By order of the Board

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		2023	2022
	Notes		
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Office Equipment	1(a), 2	0	0
		<u>17,221</u>	<u>21,958</u>
CURRENT ASSETS			
Cash on Hand and at Bank	3	7,711	8,469
		<u>7,711</u>	<u>8,469</u>
CURRENT LIABILITIES			
Creditors	4	115	115
		<u>115</u>	<u>115</u>
NET CURRENT ASSETS			
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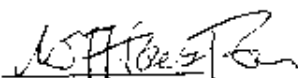
Directors' responsibilities;

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to the accounting records and the preparation of accounts.

The 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 directors on 17 July 2024

Director 
Mr W Houston

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| Community Hall | 4% | Straight Line |
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2 SCHEDULE OF FIXED ASSETS.

	COMMUNITY HALL	FIXTURES & EQUIPMENT	TOTAL
COST			
Balance at 01 November 2022	118,434.26	19,540.55	137,974.81
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DEPRECIATION			
Balance at 01 November 2022	96,476.00	19,540.55	116,016.55
Charge for year	4,737.00	0.00	4,737.00
Disposals during year	0.00	0.00	0.00
	101,213.00	19,540.55	120,753.55
Net book value 2023	17,221.26	0.00	17,221.26
Net book value 2022	21,958.26	0.00	21,958.26

S.A.L.T. COMMUNITY ASSOCIATION
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NOTES TO THE FINANCIAL STATEMENTS.

3 CASH AT BANK AND ON HAND

	2023	2022
Northern Bank Current Account	7,711.25	8,469.31
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7 RESERVES.

	TOTAL
Reserves at 16 November 2000	0
Reserves transferred from S.A.L.T. Community Association on incorporation.	3,616
Surplus up to year ended 31 October 2022	9,383
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Reserves at 31 October 2023	<u>12,877</u>

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Amortised up to 2022		(110,087.00)
Amortised in year 2023		<u>(5,373.00)</u>
Balance as at 31 October 2023		<u>4,540.00</u>

S.A.L.T. COMMUNITY ASSOCIATION
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	Restricted Funds 2023	Unrestricted Funds 2023	Total Funds 2023	Total Funds 2022
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Bank Interest Received		6.40	6.40	5.77
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**SCHEDULE 2 - MANAGEMENT
EXPENSES**

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SCHEDULE 3 - DEPRECIATION

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		(636.00)	(636.00)	(636.00)

S.A.L.T Community Association

Northern Ireland - Charity number 103918

Accounts

S.A.L.T. COMMUNITY ASSOCIATION

Unaudited Financial Statements for year ended 31 October 2023.

Companies Ref: **N1039650**

S.A.L.T COMMUNITY ASSOCIATION

UNAUDITED FINANCIAL STATEMENTS

FOR YEAR ENDED 31 OCTOBER 2023.

S.A.L.T. COMMUNITY ASSOCIATION

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TAXATION (Note 4)	Nil
DEFICIT ON ORDINARY ACTIVITIES BEFORE TAXATION	(122)

Legal Status

The company is limited by guarantee (see Note 5 to the accounts). It was incorporated on 16 November 2000 to take over the assets liabilities and day to day activities of the former S.A.L.T. Community Association .

Directors

The directors who served during the year were.

Mr. M McSparron
Mr. W Houston
Mr. A McCombe

By order of the Board

S.A.L.T. COMMUNITY ASSOCIATION
Unaudited Financial Statements for year ended 31 October 2023.

INCOME AND EXPENDITURE ACCOUNT
FOR YEAR ENDED 31 OCTOBER 2023

		2023	2022
INCOME	Schedule 1	11,478.77	14,985.51
MANAGEMENT EXPENSES	Schedule 2	(12,236.83)	(12,890.51)
DEPRECIATION	Schedule 3	<u>636.00</u>	<u>636.00</u>
(DEFICIT) / SURPLUS FOR YEAR		<u>(122.06)</u>	<u>2,731.00</u>

The Association has no recognised gains or losses for the year as set out above.

All of the activities of the Association are classed as continuing.

The notes on pages 6 to 9 form part of these financial statements.

S.A.L.T. COMMUNITY ASSOCIATION
Unaudited Financial Statements for year ended 31 October 2023.

BALANCE SHEET AS AT 31 OCTOBER 2023.

		2023	2022
	Notes		
FIXED ASSETS			
Community Hall	1(a), 2	17,221	21,958
Office Equipment	1(a), 2	0	0
		<u>17,221</u>	<u>21,958</u>
CURRENT ASSETS			
Cash on Hand and at Bank	3	7,711	8,469
		<u>7,711</u>	<u>8,469</u>
CURRENT LIABILITIES			
Creditors	4	115	115
		<u>115</u>	<u>115</u>
NET CURRENT ASSETS			
		<u>7,596</u>	<u>8,354</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>24,817</u>	<u>30,312</u>
PROVISIONS FOR LIABILITIES			
Capital Grants Reserve	8	4,540	9,913
Airtricity Community Fund		7,400	7,400
		<u>12,877</u>	<u>12,999</u>
TOTAL NET ASSETS			
		<u>12,877</u>	<u>12,999</u>
SHARE CAPITAL & RESERVES			
Share Capital	6	0	0
Reserves	7	12,877	12,999
		<u>12,877</u>	<u>12,999</u>

The notes on pages 6 to 9 form part of these financial statements.

S.A.L.T. COMMUNITY ASSOCIATION
Unaudited Financial Statements for year ended 31 October 2023.

BALANCE SHEET AS AT 31 OCTOBER 2023. cont'd.

For the year ended 31 October 2023 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

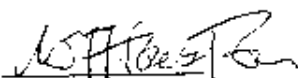
Directors' responsibilities;

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to the accounting records and the preparation of accounts.

The 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 directors on 17 July 2024

Director 
Mr W Houston

The notes on pages 6 to 9 form part of these financial statements.

S.A.L.T. COMMUNITY ASSOCIATION
Unaudited Financial Statements for year ended 31 October 2023.

NOTES TO THE FINANCIAL STATEMENTS.

1 PRINCIPAL ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the accounts of the Association.

- (a) **Basis of accounting:**
 The accounts have been prepared in accordance with the historical cost convention. The Profit and Loss Account is prepared under the accruals concept.
- (b) **Depreciation:**
 Depreciation has been provided to write off the cost of fixed assets over their estimated useful lives at the following rates.
- | | | |
|------------------------|-----|---------------|
| Fixtures and Equipment | 25% | Straight Line |
| Community Hall | 4% | Straight Line |
- (c) **Income :**
 Income, which excludes VAT, includes revenue grants. Revenue grants are credited to the Profit and Loss account in the same year as the related expenditure is incurred.

2 SCHEDULE OF FIXED ASSETS.

	COMMUNITY HALL	FIXTURES & EQUIPMENT	TOTAL
COST			
Balance at 01 November 2022	118,434.26	19,540.55	137,974.81
Additions during year	0.00	0.00	0.00
Disposals during year	0.00	0.00	0.00
	118,434.26	19,540.55	137,974.81
DEPRECIATION			
Balance at 01 November 2022	96,476.00	19,540.55	116,016.55
Charge for year	4,737.00	0.00	4,737.00
Disposals during year	0.00	0.00	0.00
	101,213.00	19,540.55	120,753.55
Net book value 2023	17,221.26	0.00	17,221.26
Net book value 2022	21,958.26	0.00	21,958.26

S.A.L.T. COMMUNITY ASSOCIATION
Unaudited Financial Statements for year ended 31 October 2023.

NOTES TO THE FINANCIAL STATEMENTS.

3 CASH AT BANK AND ON HAND

	2023	2022
Northern Bank Current Account	7,711.25	8,469.31
	<u>7,711.25</u>	<u>8,469.31</u>

4 CURRENT LIABILITIES

	2023	2022
Accruals	115.00	115.00
	<u>115.00</u>	<u>115.00</u>

5 CORPORATION TAX

No provision is made for taxation in the accounts on the basis that the Association will benefit from exemption from Corporation Tax as a recognised charity. Charity Reference No. XR43971.

6 SHARE CAPITAL.

The Company is limited by a guarantee from each member of the executive committee and does not have issued share capital.

Every director being a member of the executive committee undertakes to contribute to the assets of the company, in the of the same being wound up while he/she is a member, or within one year after he/she ceases to be a member, an amount not exceeding One Pound (£1.00) to discharge debts, liabilities and any other costs and expenses of the winding up.

S.A.L.T. COMMUNITY ASSOCIATION
Unaudited Financial Statements for year ended 31 October 2023.

7 RESERVES.

	TOTAL
Reserves at 16 November 2000	0
Reserves transferred from S.A.L.T. Community Association on incorporation.	3,616
Surplus up to year ended 31 October 2022	9,383
(Deficit) for year ended 31 October 2023	<u>(122)</u>
Reserves at 31 October 2023	<u>12,877</u>

8 CAPITAL GRANTS RESERVE

The Capital Grants reserve comprises the following Capital Grants received during the period. The reserve will be amortised over the estimated useful life of the building, over a 25 year period commencing on the completion of the building.

Derry District Partnership	2001	55,144.25
NIVT Capital Grant	2001	10,000.00
Community Fund	2001	5,000.00
Derry District Partnership	2002	4,855.75
Derry City Council	2002	21,670.19
Derry City Council	2003	13,329.81
Rural Community Network	2006	<u>10,000.00</u>
		<u>120,000.00</u>
Amortised up to 2022		(110,087.00)
Amortised in year 2023		<u>(5,373.00)</u>
Balance as at 31 October 2023		<u>4,540.00</u>

S.A.L.T. COMMUNITY ASSOCIATION
Unaudited Financial Statements for year ended 31 October 2023.

SCHEDULES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2023

	Restricted Funds 2023	Unrestricted Funds 2023	Total Funds 2023	Total Funds 2022
SCHEDULE 1 - INCOME				
HSC Grant	500.00		500.00	0.00
DAERA RDP Grant	1,494.38		1,494.38	532.21
Derry City Council Funding	1,800.00		1,800.00	7,164.79
Honourable The Irish Society				1,000.00
Fundraising		500.00	500.00	546.10
Youth Club				816.00
Dance Proceeds		4,331.27	4,331.27	2,684.64
Sundry Other Income		8.72	8.72	236.00
Bowling Tournament		838.00	838.00	
SSE Airside City Grant	2,000.00		2,000.00	2,000.00
Bank Interest Received		6.40	6.40	5.77
	5,794.38	5,684.39	11,478.77	14,985.51
SCHEDULE 2 - MANAGEMENT EXPENSES				
Fridge etc	987.99	450.00	1,437.99	179.98
Laptop		559.00	559.00	
Alarm System	1,270.00		1,270.00	
Stationery and Office Expenses		1,447.96	1,447.96	
Heat and Light	1,517.93		1,517.93	2,070.97
Dinner, White Horse		426.95	426.95	
Water Rates	137.05		137.05	170.12
Dance Expenses		1,885.88	1,885.88	2,482.50
Insurances	1,273.63		1,273.63	1,356.00
Youth Club Sponsorship		960.00	960.00	
Legal and Professional Fees				300.00
Repairs and Maintenance				453.60
Hall Repairs	600.00	540.00	1,140.00	2,425.39
Landscaping etc				950.00
Provisions				1,856.12
Guest Speakers				142.99
Bank Charges		60.44	60.44	54.54
Other Miscellaneous Expenses		120.00	120.00	448.00
	5,786.60	6,450.23	12,236.83	12,890.51
SCHEDULE 3 - DEPRECIATION				
Community Hall		4,737.00	4,737.00	4,737.00
Fixtures and Equipment		0.00	0.00	0.00
Amortisation of Capital Grant Reserve		(5,373.00)	(5,373.00)	(5,373.00)
		(636.00)	(636.00)	(636.00)

S.A.L.T. COMMUNITY ASSOCIATION

Unaudited Financial Statements for year ended 31 October 2023.

Companies Ref: **N1039650**

S.A.L.T COMMUNITY ASSOCIATION

UNAUDITED FINANCIAL STATEMENTS

FOR YEAR ENDED 31 OCTOBER 2023.

S.A.L.T. COMMUNITY ASSOCIATION
Unaudited Financial Statements for year ended 31 October 2023.

DIRECTORS' REPORT

The directors present their annual report and the audited accounts for the year ended 31 October 2023.

Business Review

The principal activity of the company is that of a community development association serving the townlands as set out in the Memorandum of Association of the company. The directors do not foresee any change in this for the forthcoming year.

TURNOVER	11,479
DEFICIT ON ORDINARY ACTIVITIES BEFORE TAXATION	(122)
TAXATION (Note 4)	Nil
DEFICIT ON ORDINARY ACTIVITIES BEFORE TAXATION	(122)

Legal Status

The company is limited by guarantee (see Note 5 to the accounts). It was incorporated on 16 November 2000 to take over the assets liabilities and day to day activities of the former S.A.L.T. Community Association .

Directors

The directors who served during the year were.

Mr. M McSparron
Mr. W Houston
Mr. A McCombe

By order of the Board

S.A.L.T. COMMUNITY ASSOCIATION
Unaudited Financial Statements for year ended 31 October 2023.

INCOME AND EXPENDITURE ACCOUNT
FOR YEAR ENDED 31 OCTOBER 2023

		2023	2022
INCOME	Schedule 1	11,478.77	14,985.51
MANAGEMENT EXPENSES	Schedule 2	(12,236.83)	(12,890.51)
DEPRECIATION	Schedule 3	<u>636.00</u>	<u>636.00</u>
(DEFICIT) / SURPLUS FOR YEAR		<u>(122.06)</u>	<u>2,731.00</u>

The Association has no recognised gains or losses for the year as set out above.

All of the activities of the Association are classed as continuing.

The notes on pages 6 to 9 form part of these financial statements.

S.A.L.T. COMMUNITY ASSOCIATION
Unaudited Financial Statements for year ended 31 October 2023.

BALANCE SHEET AS AT 31 OCTOBER 2023.

		2023	2022
	Notes		
FIXED ASSETS			
Community Hall	1(a), 2	17,221	21,958
Office Equipment	1(a), 2	0	0
		<u>17,221</u>	<u>21,958</u>
CURRENT ASSETS			
Cash on Hand and at Bank	3	7,711	8,469
		<u>7,711</u>	<u>8,469</u>
CURRENT LIABILITIES			
Creditors	4	115	115
		<u>115</u>	<u>115</u>
NET CURRENT ASSETS			
		<u>7,596</u>	<u>8,354</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>24,817</u>	<u>30,312</u>
PROVISIONS FOR LIABILITIES			
Capital Grants Reserve	8	4,540	9,913
Airtricity Community Fund		7,400	7,400
		<u>12,877</u>	<u>12,999</u>
TOTAL NET ASSETS			
		<u>12,877</u>	<u>12,999</u>
SHARE CAPITAL & RESERVES			
Share Capital	6	0	0
Reserves	7	12,877	12,999
		<u>12,877</u>	<u>12,999</u>

The notes on pages 6 to 9 form part of these financial statements.

S.A.L.T. COMMUNITY ASSOCIATION
Unaudited Financial Statements for year ended 31 October 2023.

BALANCE SHEET AS AT 31 OCTOBER 2023. cont'd.

For the year ended 31 October 2023 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

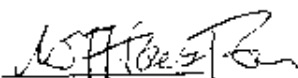
Directors' responsibilities;

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to the accounting records and the preparation of accounts.

The 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 directors on 17 July 2024

Director 
Mr W Houston

The notes on pages 6 to 9 form part of these financial statements.

S.A.L.T. COMMUNITY ASSOCIATION
Unaudited Financial Statements for year ended 31 October 2023.

NOTES TO THE FINANCIAL STATEMENTS.

1 PRINCIPAL ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the accounts of the Association.

- (a) **Basis of accounting:**
 The accounts have been prepared in accordance with the historical cost convention. The Profit and Loss Account is prepared under the accruals concept.
- (b) **Depreciation:**
 Depreciation has been provided to write off the cost of fixed assets over their estimated useful lives at the following rates.
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|------------------------|-----|---------------|
| Fixtures and Equipment | 25% | Straight Line |
| Community Hall | 4% | Straight Line |
- (c) **Income :**
 Income, which excludes VAT, includes revenue grants. Revenue grants are credited to the Profit and Loss account in the same year as the related expenditure is incurred.

2 SCHEDULE OF FIXED ASSETS.

	COMMUNITY HALL	FIXTURES & EQUIPMENT	TOTAL
COST			
Balance at 01 November 2022	118,434.26	19,540.55	137,974.81
Additions during year	0.00	0.00	0.00
Disposals during year	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>
Balance at 31 October 2023	118,434.26	19,540.55	137,974.81
DEPRECIATION			
Balance at 01 November 2022	96,476.00	19,540.55	116,016.55
Charge for year	4,737.00	0.00	4,737.00
Disposals during year	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>
Balance at 31 October 2023	101,213.00	19,540.55	120,753.55
Net book value 2023	<hr/>	<hr/>	<hr/>
	17,221.26	0.00	17,221.26
Net book value 2022	<hr/>	<hr/>	<hr/>
	21,958.26	0.00	21,958.26

S.A.L.T. COMMUNITY ASSOCIATION
Unaudited Financial Statements for year ended 31 October 2023.

NOTES TO THE FINANCIAL STATEMENTS.

3 CASH AT BANK AND ON HAND

	2023	2022
Northern Bank Current Account	7,711.25	8,469.31
	<u>7,711.25</u>	<u>8,469.31</u>

4 CURRENT LIABILITIES

	2023	2022
Accruals	115.00	115.00
	<u>115.00</u>	<u>115.00</u>

5 CORPORATION TAX

No provision is made for taxation in the accounts on the basis that the Association will benefit from exemption from Corporation Tax as a recognised charity. Charity Reference No. XR43971.

6 SHARE CAPITAL.

The Company is limited by a guarantee from each member of the executive committee and does not have issued share capital.

Every director being a member of the executive committee undertakes to contribute to the assets of the company, in the of the same being wound up while he/she is a member, or within one year after he/she ceases to be a member, an amount not exceeding One Pound (£1.00) to discharge debts, liabilities and any other costs and expenses of the winding up.

S.A.L.T. COMMUNITY ASSOCIATION
Unaudited Financial Statements for year ended 31 October 2023.

7 RESERVES.

	TOTAL
Reserves at 16 November 2000	0
Reserves transferred from S.A.L.T. Community Association on incorporation.	3,616
Surplus up to year ended 31 October 2022	9,383
(Deficit) for year ended 31 October 2023	<u>(122)</u>
Reserves at 31 October 2023	<u>12,877</u>

8 CAPITAL GRANTS RESERVE

The Capital Grants reserve comprises the following Capital Grants received during the period. The reserve will be amortised over the estimated useful life of the building, over a 25 year period commencing on the completion of the building.

Derry District Partnership	2001	55,144.25
NIVT Capital Grant	2001	10,000.00
Community Fund	2001	5,000.00
Derry District Partnership	2002	4,855.75
Derry City Council	2002	21,670.19
Derry City Council	2003	13,329.81
Rural Community Network	2006	<u>10,000.00</u>
		<u>120,000.00</u>
Amortised up to 2022		(110,087.00)
Amortised in year 2023		<u>(5,373.00)</u>
Balance as at 31 October 2023		<u>4,540.00</u>

S.A.L.T. COMMUNITY ASSOCIATION
Unaudited Financial Statements for year ended 31 October 2023.

SCHEDULES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2023

	Restricted Funds 2023	Unrestricted Funds 2023	Total Funds 2023	Total Funds 2022
SCHEDULE 1 - INCOME				
HSC Grant	500.00		500.00	0.00
DAERA RDP Grant	1,494.38		1,494.38	532.21
Derry City Council Funding	1,800.00		1,800.00	7,164.79
Honourable The Irish Society				1,000.00
Fundraising		500.00	500.00	546.10
Youth Club				816.00
Dance Proceeds		4,331.27	4,331.27	2,684.64
Sundry Other Income		8.72	8.72	236.00
Bowling Tournament		838.00	838.00	
SSE Airside City Grant	2,000.00		2,000.00	2,000.00
Bank Interest Received		6.40	6.40	5.77
	5,794.38	5,684.39	11,478.77	14,985.51
SCHEDULE 2 - MANAGEMENT EXPENSES				
Fridge etc	987.99	450.00	1,437.99	179.98
Laptop		559.00	559.00	
Alarm System	1,270.00		1,270.00	
Stationery and Office Expenses		1,447.96	1,447.96	
Heat and Light	1,517.93		1,517.93	2,070.97
Dinner, White Horse		426.95	426.95	
Water Rates	137.05		137.05	170.12
Dance Expenses		1,885.88	1,885.88	2,482.50
Insurances	1,273.63		1,273.63	1,356.00
Youth Club Sponsorship		960.00	960.00	
Legal and Professional Fees				300.00
Repairs and Maintenance				453.60
Hall Repairs	600.00	540.00	1,140.00	2,425.39
Landscaping etc				950.00
Provisions				1,856.12
Guest Speakers				142.99
Bank Charges		60.44	60.44	54.54
Other Miscellaneous Expenses		120.00	120.00	448.00
	5,786.60	6,450.23	12,236.83	12,890.51
SCHEDULE 3 - DEPRECIATION				
Community Hall		4,737.00	4,737.00	4,737.00
Fixtures and Equipment		0.00	0.00	0.00
Amortisation of Capital Grant Reserve		(5,373.00)	(5,373.00)	(5,373.00)
		(636.00)	(636.00)	(636.00)

S.A.L.T Community Association

Northern Ireland - Charity number 103918

Annual report

MINUTES OF THE ANNUAL GENERAL MEETING
OF S.A.L.T. COMMUNITY ASSOCIATION
HELD IN THE COMMUNITY HALL
ON THE 23rd MAY, 2023.

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The Annual General Meeting of S.A.L.T. Community Association was held in the S.A.L.T. Community Hall on Tuesday, 26th July, 2024, commencing at 8pm.

The Chairman welcomed the 23 local residents present at the meeting; The Minutes of the last AGM were read by the Secretary, proposed and seconded for approval and passed as a true and correct record by those present at the last AGM.

The Annual Accounts for the period 1st November 2022 to 31st October 2023, prepared by E.J. Kerlin, Accountant, were presented by the Treasurer.

He pointed out that the main source of income during the year ending October, 2022, was the monthly dances, of which there were 10 during the period, November, 2022 to October, 2023.

The Secretary spoke on the funding obtained during the past 12 months and said that it was highly competitive and no funding was received during the past year from the local Council. He gave details of funding received during the year but said it was getting more difficult every year.

The Chairman thanked his fellow Officer for their support during the year and to all present for attending the AGM.

At the end of the meeting, refreshments were enjoyed by all present.

Signed: _____ Signed: _____
CHAIRMAN SECRETARY

S.A.L.T Community Association

Northern Ireland - Charity number 103918

Annual return

**Independent Examiner's report to the charity trustees of:
S.A.L.T. COMMUNITY ASSOCIATION for the year ended 31 October 2023.**

I report on the accounts of the charity as attached.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

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

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried 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 charity trustees concerning any such matters.

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

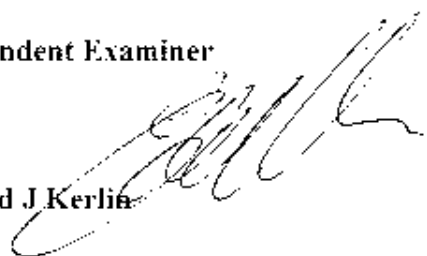
1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper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

Independent examiner's statement

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

Independent Examiner

Edward J Kerlin



14 / JULY / 2024

**122 Altinure Road
Claudy, Co. Derry, BT47 4DF**

S.A.L.T Community Association

Northern Ireland - Charity number 103918

Accounts

S.A.L.T. COMMUNITY ASSOCIATION

Unaudited Financial Statements for year ended 31 October 2022.

SCHEDULES TO THE ACCOUNTS FOR THE YEAR ENDED 31 OCTOBER 2022

	Restricted Funds 2022	Unrestricted Funds 2022	Total Funds 2022	Total Funds 2021
SCHEDULE 1 - INCOME				
Small Grants, Volunteer Centre.				500.00
DAERA RDP Grant	532.21		532.21	647.46
Derry City Council Funding	7,164.79		7,164.79	
Honourable The Irish Society	1,000.00		1,000.00	
Fundraising		546.10	546.10	
Youth Club		816.00	816.00	
Dance Proceeds		2,684.64	2,684.64	
Sundry Other Income		236.00	236.00	280.00
Sale of Equipment			0.00	1,100.00
SSE Airtricity Grant	2,000.00		2,000.00	2,000.00
Bank Interest Received		5.77	5.77	6.52
	<u>10,697.00</u>	<u>4,288.51</u>	<u>14,985.51</u>	<u>4,533.98</u>

**SCHEDULE 2 - MANAGEMENT
EXPENSES**

Equipment Bought	179.98		179.98	803.06
Stationery and Office Expenses				432.25
Heat and Light	2,070.97		2,070.97	223.65
Insurance Repairs				5,160.00
Water Rates	170.42		170.42	221.13
Dance Expenses	600.00	1,882.50	2,482.50	
Insurances	1,356.00		1,356.00	1,250.00
Legal and Professional Fees	300.00		300.00	
Repairs and Maintenance	453.60		453.60	187.75
Hall Repairs	2,425.39		2,425.39	
Landscaping etc.	950.00		950.00	
Provisions	1,856.12		1,856.12	
Guest Speakers	142.99		142.99	
Bank Ist and Charges		54.54	54.54	29.01
Other Miscellaneous Expenses	150.00	298.00	448.00	30.00
	<u>10,655.47</u>	<u>2,235.04</u>	<u>12,890.51</u>	<u>8,336.85</u>

SCHEDULE 3 - DEPRECIATION

Community Hall		4,737.00	4,737.00	4,737.00
Fixtures and Equipment		0.00	0.00	0.00
Amortisation of Capital Grant Reserve		(5,373.00)	(5,373.00)	(5,373.00)
		<u>(636.00)</u>	<u>(636.00)</u>	<u>(636.00)</u>

S.A.L.T. COMMUNITY ASSOCIATION
Unaudited Financial Statements for year ended 31 October 2022.

7 RESERVES.

	TOTAL
Reserves at 16 November 2000	0
Reserves transferred from S.A.L.T. Community Association on incorporation.	3,616
Surplus up to year ended 31 October 2021	6,652
Surplud for year ended 31 October 2022	<u>2,731</u>
Reserves at 31 October 2022	<u>12,999</u>

8 CAPITAL GRANTS RESERVE

The Capital Grants reserve comprises the following Capital Grants received during the period. The reserve will be amortised over the estimated useful life of the building, over a 25 year period commencing on the completion of the building.

Derry District Partnership	2001	55,144.25
NIVT Capital Grant	2001	10,000.00
Community Fund	2001	5,000.00
Derry District Partnership	2002	4,855.75
Derry City Council	2002	21,670.19
Derry City Council	2003	13,329.81
Rural Community Network	2006	<u>10,000.00</u>
		<u>120,000.00</u>
Amortised up to 2021		(104,714.00)
Amortised in year 2022		<u>(5,373.00)</u>
Balance as at 31 October 2022		<u>9,913.00</u>

S.A.L.T. COMMUNITY ASSOCIATION
Unaudited Financial Statements for year ended 31 October 2022.

NOTES TO THE FINANCIAL STATEMENTS.

3 CASH AT BANK AND ON HAND

	2022	2021
Northern Bank Current Account	8,469.31	6,371.31
	<u>8,469.31</u>	<u>6,371.31</u>

4 CURRENT LIABILITIES

	2022	2021
Accruals	115.00	115.00
	<u>115.00</u>	<u>115.00</u>

5 CORPORATION TAX

No provision is made for taxation in the accounts on the basis that the Association will benefit from exemption from Corporation Tax as a recognised charity, Charity Reference No. XR43971.

6 SHARE CAPITAL.

The Company is limited by a guarantee from each member of the executive committee and does not have issued share capital.

Every director being a member of the executive committee undertakes to contribute to the assets of the company, in the of the same being wound up while he/she is a member, or within one year after he/she ceases to be a member, an amount net exceeding One Pound (£1.00) to discharge debts, liabilities and any other costs and expenses of the winding up.

S.A.L.T. COMMUNITY ASSOCIATION
Unaudited Financial Statements for year ended 31 October 2022.

NOTES TO THE FINANCIAL STATEMENTS.

1 PRINCIPAL ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the accounts of the Association.

(a) **Basis of accounting:**

The accounts have been prepared in accordance with the historical cost convention. The Profit and Loss Account is prepared under the accruals concept.

(b) **Depreciation:**

Depreciation has been provided to write off the cost of fixed assets over their estimated useful lives at the following rates.

Fixtures and Equipment	25%	Straight Line
Community Hall	4%	Straight Line

(c) **Income :**

Income, which excludes VAT, includes revenue grants. Revenue grants are credited to the Profit and Loss account in the same year as the related expenditure is incurred.

2 SCHEDULE OF FIXED ASSETS.

	COMMUNITY HALL	FIXTURES & EQUIPMENT	TOTAL
COST			
Balance at 01 November 2021	118,434.26	19,540.55	137,974.81
Additions during year	0.00	0.00	0.00
Disposals during year	0.00	0.00	0.00
Balance at 31 October 2022	<u>118,434.26</u>	<u>19,540.55</u>	<u>137,974.81</u>
DEPRECIATION			
Balance at 01 November 2021	91,739.00	19,540.55	111,279.55
Charge for year	4,737.00	0.00	4,737.00
Disposals during year	0.00	0.00	0.00
Balance at 31 October 2022	<u>96,476.00</u>	<u>19,540.55</u>	<u>116,016.55</u>
Net book value 2022	<u>21,958.26</u>	<u>0.00</u>	<u>21,958.26</u>
Net book value 2021	<u>26,695.26</u>	<u>0.00</u>	<u>26,695.26</u>

S.A.L.T. COMMUNITY ASSOCIATION
Unaudited Financial Statements for year ended 31 October 2022.

BALANCE SHEET AS AT 31 OCTOBER 2022. cont'd.

For the year ended 31 October 2022 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities;

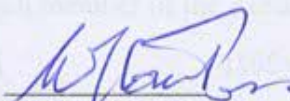
The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to the accounting records and the preparation of accounts.

The 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 directors on 25 April 2023

Director


Mr W Houston

The notes on pages 6 to 9 form part of these financial statements.

S.A.L.T. COMMUNITY ASSOCIATION
Unaudited Financial Statements for year ended 31 October 2022.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

BALANCE SHEET AS AT 31 OCTOBER 2022.

		2022	2021
	Notes		
FIXED ASSETS			
Community Hall	1(a), 2	21,958	26,695
Office Equipment	1(a), 2	0	0
		<u>21,958</u>	<u>26,695</u>
CURRENT ASSETS			
Cash on Hand and at Bank	3	8,469	6,374
		<u>8,469</u>	<u>6,374</u>
CURRENT LIABILITIES			
Creditors	4	115	115
		<u>115</u>	<u>115</u>
NET CURRENT ASSETS			
		<u>8,354</u>	<u>6,259</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>30,312</u>	<u>32,954</u>
PROVISIONS FOR LIABILITIES			
Capital Grants Reserve	8	9,913	15,286
Airtricity Community Fund		7,400	7,400
		<u>17,313</u>	<u>22,686</u>
TOTAL NET ASSETS			
		<u>12,999</u>	<u>10,268</u>
SHARE CAPITAL & RESERVES			
Share Capital	6	0	0
Reserves	7	12,999	10,268
		<u>12,999</u>	<u>10,268</u>

The notes on pages 6 to 9 form part of these financial statements.

S.A.L.T. COMMUNITY ASSOCIATION
Unaudited Financial Statements for year ended 31 October 2022.

**INCOME AND EXPENDITURE ACCOUNT
 FOR YEAR ENDED 31 OCTOBER 2022**

		2022	2021
INCOME	Schedule 1	14,985.51	16,325.63
MANAGEMENT EXPENSES	Schedule 2	(12,890.51)	(13,494.55)
DEPRECIATION	Schedule 3	<u>636.00</u>	<u>636.00</u>
SURPLUS / (DEFICIT) FOR YEAR		<u>2,731.00</u>	<u>3,467.08</u>

The Association has no recognised gains or losses for the year as set out above.

All of the activities of the Association are classed as continuing.

The notes on pages 6 to 9 form part of these financial statements.

STATEMENT OF DIRECTORS' RESPONSIBILITIES.

The Companies Act 2006 requires directors prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Company and of the income and expenditure of the Company for that period. In preparing those financial statements the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonably prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Company and which enables them to ensure that the financial statements comply with the Companies Act 2006.

The Directors have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities.

Companies Ref: NI039650

The Companies Act 2006 requires directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the results and financial position of the company for the period in question. The directors are required to

S.A.L.T COMMUNITY ASSOCIATION

UNAUDITED FINANCIAL STATEMENTS

FOR YEAR ENDED 31 OCTOBER 2022.

The Directors have prepared these financial statements in accordance with the provisions of the Companies Act 2006 and the Companies (Accounts) Regulations 2008. The Directors have prepared these financial statements on the basis of the accounting records maintained by the Association and on the basis of the information provided to them by the Association. The Directors have prepared these financial statements on the basis of the accounting records maintained by the Association and on the basis of the information provided to them by the Association. The Directors have prepared these financial statements on the basis of the accounting records maintained by the Association and on the basis of the information provided to them by the Association.

The Association has no significant gains or losses for the year as set out above. All of the activities of the Association are carried out for the benefit of the community.

The Association has no significant gains or losses for the year as set out above.

[Handwritten signature]

S.A.L.T Community Association

Northern Ireland - Charity number 103918

Annual report

MINUTES OF THE ANNUAL GENERAL MEETING OF
S.A.L.T. COMMUNITY ASSOCIATION

HELD IN THE COMMUNITY HALL ON THE

23rd MAY, 2023

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The Annual General Meeting of S.A.L.T. Community Association was held in the S.A.L.T. Community Hall on Tuesday, 23rd May, 2023, commencing at 8pm.

The Chairman welcomed the 25 local residents present at the meeting;

The Minutes of the last AGM were read by the Secretary, proposed and seconded for approval and passed as a true and correct record by those present at the last AGM.

The Annual Accounts for the period 1st November 2021 to 31st October 2022, prepared by E.J. Kerlin, Accountant, were presented by the Treasurer. He pointed out that the main source of income during the year ending October, 2022, was the monthly dances, of which there were 11 during the period, November, 2021 to October, 2022.

The Secretary spoke on the funding obtained during the past 12 months and said that it was highly competitive and no funding was received during the past year from the local Council.

During the year, the Hall and Youth club premises had both been painted on the outside and the hall name was to be put back up again in the near future.

The Chairman thanked his fellow Officers for their support during the year and to all present for attending the AGM.

At the end of the meeting, refreshments were enjoyed by all present.

Signed: _____
CHAIRMAN

Signed: _____
SECRETARY

S.A.L.T Community Association

Northern Ireland - Charity number 103918

Annual return

**Independent Examiner's report to the charity trustees of:
S.A.L.T. COMMUNITY ASSOCIATION for the year ended 31 October 2022.**

I report on the accounts of the charity as attached.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

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

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried 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 charity trustees concerning any such matters.

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

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

Independent examiner's statement

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

Independent Examiner


Edward J Kerlin
25/4/2023

122 Altinure Road
Claudy, Co. Derry, BT47 4DF