

Independent examiner's report to the charity trustees of Friends of Antrim Gardens

I report on the accounts of the Trust for the year ended 31 August 2024, which are set out on pages X1 and X2.

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.

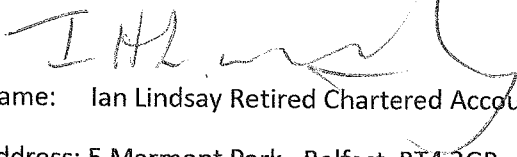
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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.



Name: Ian Lindsay Retired Chartered Accountant

Address: 5 Marmont Park, Belfast, BT4 2GR

Date: 1 October 2024

Friends of Antrim Castle Gardens

Income and Expenditure Account for the year ended

			31/08/2024	31/08/2023
	Unrestricted	Restricted	Total	Total
Income				
Donations	3,120.43		3,120.43	2,285.49
Antrim and Newtownabbey BC	0.00	1,237.04	1,237.04	0.00
T Shirts and fleeces	93.40		93.40	40.50
Craft	0.00		0.00	170.00
Enkalon	0.00	1,000.00	1,000.00	0.00
Lottery	0.00	6,900.00	6,900.00	0.00
Radius Housing	0.00	2,680.00	2,680.00	0.00
Garden Show Ireland	0.00		0.00	0.00
Quiz and Treasure Hunt	1,676.61		1,676.61	0.00
Dividends	149.12		149.12	82.67
	<u>5,039.56</u>	<u>11,817.04</u>	<u>16,856.60</u>	<u>2,578.66</u>
Expenditure				
Fees Teresa	-34.50		-34.50	-5,750.99
Fees Caroline	-548.96		-548.96	-1,149.09
Speakers	-105.00		-105.00	
Plants and garden materials	-1,566.74		-1,566.74	-1,252.71
Uniforms and clothing	-891.39	-1,000.00	-1,891.39	0.00
Tools Rpairs Small items	-748.69		-748.69	-339.20
Website design	-810.90		-810.90	
Evaluation				-950.00
Insurance	0.00	-747.04	-747.04	-1,192.12
Craft				-1,059.41
Radius Housing Expenditure	0.00	-2,680.00	-2,680.00	
Telephone	-98.82		-98.82	-150.88
AGM Expenses	-435.00		-435.00	0.00
Christmas Dinner	-264.75	-490.00	-754.75	0.00
Volunteer Dinner and outing	-629.75	-396.00	-1,025.75	-1,280.25
Sundries	-502.03		-502.03	-458.95
Change in valuation of M&G Charibond Units	134.53		134.53	-210.71
Depreciation	-967.00		-967.00	-967.00
	<u>-7,469.00</u>	<u>-5,313.04</u>	<u>-12,782.04</u>	<u>-14,761.31</u>
Net movement in funds	-2,429.44	6,504.00	4,074.56	-12,182.65
Fund balances at 31/08/2023	24,096.04		24,096.04	36,278.69
Fund balances at 31/08/2024	<u>21,666.60</u>	<u>6,504.00</u>	<u>28,170.60</u>	<u>24,096.04</u>

Balance Sheet as at

		31/08/2024	31/08/2023
Fixed Assets	Note 2	4,780.01	5,747.01
Current Assets			
M&G Charibond Charities Fixed Interest Units		3,567.55	3,433.02
Bank		19,978.35	14,916.01
Debtors		0.00	0.00
		<u>23,545.90</u>	<u>18,349.03</u>
Current Liabilities			
Creditors		-155.31	23,390.59
			0.00
		<u>28,170.60</u>	<u>24,096.04</u>
Income Funds			
Restricted		6,504.00	0.00
Unrestricted		21,666.60	24,096.04
		<u>28,170.60</u>	<u>24,096.04</u>

Approved by the trustees on the 01/10/2024

Anne McAuley

Chair

Diane Greenwood Treasurer

Friends of Antrim Castle Gardens

Notes to the Financial statements for the year ended

31/08/2024

1 Accounting Policies

The financial statements have been prepared in accordance with applicable accounting standards and under the historic cost convention.

Depreciation is provided on tangible assets so as to write off the cost or valuation, less any estimated residual value. Over their expected useful life as follows:

Shed	20% of cost
Computer equipment	20% of cost
Hub	10% of cost

2 Fixed Assets

		Leasehold Shed	Hub	Fixtures and Computer	Total
Cost					
As at	31/08/23	950	6,829	470	8,249
Additions					0
As at	31/08/24	950	6,829	470	8,249

Depreciation

As at	31/08/23	570	683	282	1,535
Charge for period		190	683	94	967
As at	31/08/24	760	1,366	376	2,502

Net book value

As at	31/08/23	380	6,146	188	6,714
As at	31/08/24	190	5,463	94	5,747