

Glenravel Community Development Association

Northern Ireland · Charity number 106068

Details

Known as (GCDA)

Status Received

Company number [59565](#)

Registered 2017-02-10

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

Contact

Address Community Complex
143 Glenravel Road
Cargan
Ballymena
BT43 6ra
BT43 6RA

Phone 02821758823

Email gcda@hotmail.co.uk

Website <https://www.facebook.com/glenravelsportandcommunitycomplex/>

Activities

Purposes: The objects of the Company shall be to:- a) Advance education, preserve and protect health and provide facilities for recreation or other leisure time occupation of the inhabitants of Glenravel and its environs (“the area of benefit”), without distinction on the grounds of race, gender, ethnic origin or disability in the interests of social welfare and with the object of improving their conditions of life. b) Educate and assist young people aged 4 to 18 years of age through Gaelic games and other recreational activities so as to develop their physical fitness, mental and emotional capacities that they may grow to full maturity as individual and citizens and that their conditions of life may be improved. c) Enhance the development and education of young children by encouraging parents/guardians to understand and provide for the needs of their children by:- i. Offering appropriate play facilities with the right of parents/carers to take responsibility for and to become involved in the activities of the Company, ensuring that the Company offers opportunities for all children, regardless of religion, culture, race or means ii. Encouraging the study of the needs of such children their families and promoting public interest in and recognition of the needs of such children and their families in the local area.

What the charity does: The advancement of education, The advancement of amateur sport

How the charity works: Community development, Medical/health/sickness, Sport/recreation, Volunteer development

Who the charity helps: Children (5-13 year olds), General public, Men, Older people, Parents, Physical disabilities, Voluntary and community sector, Volunteers, Women, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£123,799	£115,752	£0	3

Trustees

Name	Role	Appointed
Mr Alec Mcquillan		
Mr Damien Mckeown		
Mr Dessie Higgins		
Mr Paul Mulholland		

Glenravel Community Development Association

Northern Ireland - Charity number 106068

Accounts

**GLENRAVEL COMMUNITY DEVELOPMENT
ASSOCIATION**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 JUNE 2025

CHARITY REG NO: 106068

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

COMPANY NO: NI 059565

*Prepared in accordance with:
Charities Act (Northern Ireland) 2008
Charities (Accounts and Reports) Regulations (Northern
Ireland) 2015
Charities SORP (FRS 102) 2026*

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

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GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2025

The Board of Trustees present their Report and Financial Statements of the Association for the year ended 30 June 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Association.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Association's governing document, the Charities Act (Northern Ireland) 2008, Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 2026.

OBJECTIVES AND ACTIVITIES

The Charity's principal activities are concerned with the advancement of education of the public and the advancement of amateur sport, leading to a more informed local community.

The objects of the Glenravel Community Development Association.

- (i) to advance the education of the public.
- (ii) to advance amateur sport.

GCDA was formally established in June 2006, to promote community development in the Glenravel area & to improve the quality of life for local residents. Our first key target was the development of a new Sport & Community Complex. In October 2009, that goal was achieved with the opening of a £1.7 million state-of-the-art facility which encompassed sports & leisure facilities, a multi-purpose social area & a community playgroup. The committee for the GCDA is made up of 5, (2024, 5), people who are representative of the local community & the various user groups involved in the use of the facilities.

The main function of the GCDA is the day-to-day operation of the Sports & Community Complex. The organisation is run by volunteers who serve their community. Whilst generous financial assistance was obtained towards the capital cost of construction of the new complex, no funding support is received towards the operational or programme costs. There is a very strong level of community support towards the committee & "community ownership" for the successful operation of the complex. In early 2010, the GCDA joined the Ballymena East Rural Cluster Group (BERCC). We have joined this group to learn from the experiences of other communities & community groups, to extend our boundaries & to further improve the health & well-being of the local community in Glenravel. Examples of the activities undertaken include:

- Operating a 100m² fitness studio with membership open to all, attracting 250 registered members.
- Engaging 1 full time Fitness Development Officer & 1 part time Assistant to operate the fitness suite & complex.
- Liaising with 'partner' organisations in developing their activities.

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2025 (continued)

PUBLIC BENEFIT STATEMENT

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

Public Benefits

The direct benefits which flow from these objectives include the provision of a multi-purpose sports and community complex, providing improved access to services and delivering improved awareness of the benefits of physical activity and social interaction. There are increased numbers of children and young people involved in sport and recreational activities, and greater awareness amongst parents/carers of the importance of sport and leisure in their children's lives, as well as increased levels of parent participation in the provision of such facilities.

We are proud to say we help to improve the health and well-being of over 500 people in the community on a regular basis, through gym and fitness class participation, running and assisting events such as Boot Camp. The Association caters for GAA training from fundamentals right through to senior level. We offer a wide variety of fitness classes for all ages and abilities some free of charge and the others at an extremely competitive rate. There is no harm flowing from the purposes; anyone in the local community can benefit from the organisation and there is no private benefit flowing from the purposes.

ACHIEVEMENTS & PERFORMANCE

The Company is a non-profit making organisation. The results are set out in detail on pages 7 to 14. The Charity has successfully provided a wide range of activities to target groups in the year.

FINANCIAL REVIEW

The Statement of Financial Activities, on page 7 indicates that The Glenravel Community Development Association had incoming resources of £123,799 in the year, (2024, £117,473). The expenditure for the year was £115,752, (2024, £112,867). This amounted to an overall surplus / (deficit) for the year of £8,048, (2024, £4,606).

No significant events have occurred since the date of the Balance Sheet which affect the Association, or which materially affect these financial statements.

Reserves Policy

The Trustees aim to maintain sufficient unrestricted reserves to cover approximately three months of operating expenditure.

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2025 (continued)

RISK MANAGEMENT

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

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

Glenravel Community Development Association is a company limited by guarantee not having a share capital and avails of the use of 'Limited' exemption. The Company was incorporated on 02 June 2006. The Association is registered with the NI Charity Commission as of 10 February 2017 - Charity No: 106068.

Appointment of Trustees

There are currently 5 Trustees and there have been no new appointments.

Trustee Induction and Training

New members undergo an orientation day to brief them on their legal obligations under charity and company law, the charity commission guidance on public benefit, and inform them of the content of the Charity's constitution, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other members. Members are encouraged to attend appropriate external training events where these will facilitate the undertaking of the role.

Organisation

Day to day running of the company is managed by the Staff. The Complex Manager meets monthly with the Trustees to review and monitor project progress and operational issues.

Related parties and co-operation with other organisations

None of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee of the charity with a contracted supplier must be disclosed to the full Board in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2025 (continued)

ADMINISTRATION DETAILS

Trustees / Management Committee

Secretary	Mr Damien McKeown
Trustees	Mr Alec McQuillan Mr Gerard Higgins Mr Damien McKeown Mr Paul Mulholland Mr Dessie Higgins
Registered Office	143 Glenravel Road Cargan Ballymena BT43 6RA
Company Number	NI059565
Charity Number	106068
Bankers	Bank of Ireland
Independent Examiners	K Higgins Accountancy

TRUSTEES RESPONSIBILITY STATEMENT

The Trustees are responsible for preparing the Trustee's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently.

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2025

TRUSTEES RESPONSIBILITY STATEMENT (continued)

- observe the methods and principles in the Charities SORP.
- make judgements and estimate that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

In so far as the Trustees are aware:

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

SMALL COMPANY EXEMPTIONS

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

INDEPENDENT EXAMINERS

A resolution proposing that K Higgins Accountancy, be re-appointed as Independent Examiners of the Company, will be put to the Annual General Meeting.

By Order of the Management Committee:

TRUSTEE: *Alec McQuillan*
Alec McQuillan (Feb 26, 2026 10:24:35 GMT)
.....
Mr. Alec McQuillan

Date: 25 February 2026

TRUSTEE: ~~Damien McKeown~~ (Feb 26, 2026 14:43:17 GMT)
.....
Mr. Damien McKeown

Date: 25 February 2026

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

I report on the accounts of Glenravel Community Development Association for the year ended 30 June 2025 as set out on pages 7 to 14.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

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

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008.
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

I have examined your Charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. My examination included a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006.
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.
4. That there is further information needed for a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S STATEMENT

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



[Kevin Higgins \(Feb 26, 2026 15:19:52 GMT\)](#)

K Higgins Accountancy
9 Knockanully Road
Martinstown
BT43 7LZ

Date: 25 February 2026

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income from:					
Charitable activities	4, 5	75,754	48,045	123,799	117,473
Total income		<u>75,754</u>	<u>48,045</u>	<u>123,799</u>	<u>117,473</u>
Expenditure on:					
Charitable activities	6	70,496	45,256	115,752	112,867
Total expenditure		<u>70,496</u>	<u>45,256</u>	<u>115,752</u>	<u>112,867</u>
Net income		<u>5,259</u>	<u>2,789</u>	<u>8,048</u>	4,606
Transfer of Funds		-	-	-	-
Net movement in funds		<u>5,259</u>	<u>2,789</u>	<u>8,048</u>	4,606
 Reconciliation of funds:					
Net movement in funds for Period		5,259	2,789	8,048	4,606
Total funds brought forward 01 July 2024		198,252	64,148	262,401	257,795
Transfer between Funds		-	-	-	-
Total funds carried forward		<u>203,511</u>	<u>66,937</u>	<u>270,448</u>	<u>262,401</u>

The Association has no recognised gains or losses in the year other than those included in the Statement of Financial Activities and therefore no separate statement of total recognised gains and losses has been presented. There is no difference between the net incoming resources for the year stated above and their historical cost equivalents.

All the operations of the Association are classed as continuing.

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

BALANCE SHEET

AS AT 30 JUNE 2025

	Note	2025 £	2024 £
Fixed Assets			
Tangible Assets	7	1,181,652	1,205,767
Current assets			
Cash at bank and in hand		14,728	11,893
Current Liabilities			
Loans		47,245	52,459
Creditors & Accrued Expenses		-	-
		47,245	52,459
Net current assets		(32,518)	(40,565)
Capital Grants		(878,686)	(902,801)
Net assets		<u>262,401</u>	<u>262,401</u>
Charity Funds			
Unrestricted funds		203,511	198,252
Restricted funds	9	66,937	64,148
		<u>270,448</u>	<u>262,401</u>

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

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

Approved and authorised for issue by the Trustees and are signed on their behalf by:

Alec McQuillan

Alec McQuillan (Feb 26, 2026 10:24:35 GMT)

Mr Alec McQuillan, Trustee

Date: 25 February 2026

~~Damien McKeown~~ (Feb 26, 2026 14:43:17 GMT)

Mr Damien McKeown, Trustee

Date: 25 February 2026

The notes on pages 9 to 14 form part of these financial statements.

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1. NATURE OF THE CHARITY

Glenravel Community Development Association is a charitable company limited by guarantee and does not have any share capital. It registered as a charity with The Charity Commission for Northern Ireland on 10 February 2017 and it is incorporated in Northern Ireland. The address of the registered office is given in the administration details on page 4 of these financial statements.

The charity is a public benefit entity.

2. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

(a) Basis of preparation

The financial statements have been prepared in accordance with the reporting and accounting recommendations of the Charities Statement of Recommended Practice (SORP) (FRS102) effective 1 January 2026 and applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act (Northern Ireland) 2008.

The Financial Statements have been prepared under FRS 102.

(b) Preparation of Accounts on a Going Concern Basis

The cash flow of the Association has remained positive over the last twelve months, up to the date of signing the financial statements. The association has a diversified income stream with more than 50% of income self-generated. In addition, trustees are in regular contact with funders to secure their ongoing support. They are of the view that this is expected to continue into the future. Accordingly, the trustees are of the view that they will receive sufficient funding to cover running costs for more than a year and on this basis the charity is a going concern.

(c) Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received. Donations are included in full in the Statement of Financial Activities when received.

(d) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity. This is normally on notification of the interest paid or payable by the bank.

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

ACCOUNTING POLICIES (*continued*)

(e) Fund Accounting

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. In addition, funds may be held in order to finance capital investment and working capital.

Designated funds of the charity are restricted where the Trustees may at its discretion set aside funds for specific purposes which would otherwise form part of the general reserve of the charity. Restricted funds are donations and funding received which are earmarked by the donor/grantor for particular areas or for specific purposes.

(f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of obligation can be measured reliably. Expenditure is classified under the following activity headings:

* Cost of raising funds: comprises the cost incurred in seeking donations and funding, staging events and contacting funders and others to raise funds on behalf of the charity.

* Expenditure on charitable activities includes the costs of running all the projects and all activities undertaken to further the purposes of the charity and their associated costs.

(g) Tangible Fixed Assets

Building is written off over 50 years.

(h) Debtors and Creditors Receivable/Payable within one year

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

(i) Taxation

As a charity registered with the Charity Commission NI the charity is not liable to either Income tax or Corporation Tax.

(j) Impairment

There are no issues with impairment.

(k) Foreign Exchange

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange prevailing at the accounting date. Foreign currency transactions are recorded at the date of the transaction and all differences are taken to the Statement of Financial Activities.

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025 (*continued*)

(l) Employee Benefits

When employees have rendered service to the charity, short term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

3 KEY MANAGEMENT PERSONNEL AND REMUNERATION EXPENSES

The Management Committee neither received nor waived any remuneration during the year. There are no members accruing pension arrangements and the management committee did not have any expenses reimbursed during the year.

There was no employee benefits received by key management personnel during the year.

STAFF COSTS

The average number of employees during the year ended 30 June 2025 was 3 (2024, 3).

4 INCOMES FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total Funds 2025 £	Total Funds 2024 £
Membership & Subs	26,424	33,459	59,883	57,322
Earmarked Grants		12,627	12,627	12,600
Gift Aid	-	-	-	-
Classes		1,959	1,959	1,314
Playgroup & GAC	22,200		22,200	19,900
Room Hire	3,015		3,015	1,720
Deferred Grant	24,115		24,115	24,607
Sundry	-	-	-	-
	<u>75,754</u>	<u>48,045</u>	<u>123,799</u>	<u>117,473</u>

5. NET INCOME RESOURCES

	2025 £	2024 £
Net incoming resources is after charging:		
Depreciation	<u>24,115</u>	<u>24,607</u>

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025 (continued)

6. CHARITABLE ACTIVITIES EXPENDITURE

	Unrestricted funds £	Restricted funds £	Total Funds 2025 £	Total Funds 2024 £
Class Instructors/Courses	-	-	-	-
Telecoms	1,131	-	1,131	1,164
Suite Materials / Water	1,226	1,226	2,453	1,155
Postage Stationery Advertising	99	-	99	312
Cleaning & Maintenance	5,382	5,382	10,764	5,304
Water & Rates	2,718	-	2,718	8,976
Wages	20,182	20,182	40,365	40,242
Hospitality	-	1,800	1,800	-
Heat, Light, Power	8,788	8,788	17,576	18,012
Bank Fees & Interest	2,034	2,034	4,069	4,385
Marketing & Licences	861	861	1,722	930
Glofox fees	-	1,122	1,122	1,110
BACS collection fee	890	890	1,780	1,519
Accountancy	-	-	-	400
Sundry expenses	-	-	-	105
Insurance	2,244	2,244	4,487	4,399
Member defaults	99	-	99	246
Depreciation	24,115	-	24,115	24,607
	<u>70,496</u>	<u>45,256</u>	<u>115,752</u>	<u>112,867</u>

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025 *(continued)*

7. FIXED ASSETS

	Land & Buildings £	Total £
Cost		
As at 1st July 2024	1,388,931	1,388,931
Additions	-	-
	-----	-----
As at 30th June 2025	1,388,931	1,388,931
Depreciation		
As at 1st July 2024	183,164	183,164
Charge	24,115	24,115
	-----	-----
As at 30th June 2025	207,279	207,279
	=====	=====
Net Book Value		
As at 30th June 2025	1,181,652	1,181,652
As at 1st July 2024	1,205,767	1,205,767

8. CAPITAL GRANTS

These grants were received in respect of capital expenditure on the building. These grants are not repayable unless the charity ceases its activity or disposes of the building. These grants will be released to the Income & Expenditure Account at 2.5% per year.

	2025 £	2024 £
Opening Capital Grants	902,801	927,408
Released to Income & Expenditure Account	24,115	<u>24,607</u>
	=====	=====
	878,686	902,801

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025 *(continued)*

9. RESTRICTED FUNDS

The income funds of the charity include restricted funds comprising the following unexpended balances of grants/income to be applied for specific purposes:

Revenue grants / income	1st July 2024	Movements Income	Movements Expenditure	30th June 2025
NACN	-	1,000	1,000	-
Classes	64,148	35,418	32,629	66,938
Rathsherry Community Fund	-	3,000	3,000	-
CFNI BC&P Fund	-	4,400	4,400	-
DEARA	-	3,227	3,227	-
Ballymena East RCC	-	1,000	1,000	-
	64,148	48,045	45,256	66,938

10. STAFF COSTS

	2025	2024
	£	£
Wages & Salaries	40,365	38,795
Pension costs	1,453	1,447
Surplus/(Deficit) for the year	41,817	40,242

The number of employees whose emoluments, as defined for taxation purposes, amounted to over £60,000 in the year was as follows:

	2025	2024
Greater than £60,000	nil	nil












GCDA Sorp Accs 30.06.25

Final Audit Report

2026-02-26

Created:	2026-02-26
By:	Kevin Higgins (khiggins602@hotmail.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAXIqbjF1BcND_mNZwUOXAntYIYFDX1LFn

"GCDA Sorp Accs 30.06.25" History

-  Document created by Kevin Higgins (khiggins602@hotmail.co.uk)
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-  Document emailed to Alec McQuillan (alecmcquillan@btinternet.com) for signature
2026-02-26 - 9:28:15 AM GMT
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-  Email viewed by Alec McQuillan (alecmcquillan@btinternet.com)
2026-02-26 - 10:23:56 AM GMT
-  Document e-signed by Alec McQuillan (alecmcquillan@btinternet.com)
Signature Date: 2026-02-26 - 10:24:35 AM GMT - Time Source: server
-  Email viewed by Damien McKeown (damienmckeown11@gmail.com)
2026-02-26 - 2:42:05 PM GMT
-  Document e-signed by Damien McKeown (damienmckeown11@gmail.com)
Signature Date: 2026-02-26 - 2:43:17 PM GMT - Time Source: server
-  Email viewed by Kevin Higgins (khiggins602@hotmail.co.uk)
2026-02-26 - 3:19:25 PM GMT
-  Document e-signed by Kevin Higgins (khiggins602@hotmail.co.uk)
Signature Date: 2026-02-26 - 3:19:52 PM GMT - Time Source: server
-  Agreement completed.
2026-02-26 - 3:19:52 PM GMT

Glenravel Community Development Association

Northern Ireland - Charity number 106068

Accounts

**GLENRAVEL COMMUNITY DEVELOPMENT
ASSOCIATION**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 JUNE 2024

CHARITY REG NO: 106068

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

COMPANY NO: NI 059565

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

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GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2024

The Board of Trustees present their Report and Financial Statements of the Association for the year ended 30 June 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Association.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Association's governing document, the Charities Act (Northern Ireland) 2008, Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

The Charity's principal activities are concerned with the advancement of education of the public and the advancement of amateur sport, leading to a more informed local community.

The objects of the Glenravel Community Development Association.

- (i) to advance the education of the public.
- (ii) to advance amateur sport.

GCDA was formally established in June 2006, to promote community development in the Glenravel area & to improve the quality of life for local residents. Our first key target was the development of a new Sport & Community Complex. In October 2009, that goal was achieved with the opening of a £1.7 million state-of-the-art facility which encompassed sports & leisure facilities, a multi-purpose social area & a community playgroup. The committee for the GCDA is made up of 5, (2023, 5), people who are representative of the local community & the various user groups involved in the use of the facilities.

The main function of the GCDA is the day-to-day operation of the Sports & Community Complex. The organisation is run by volunteers who serve their community. Whilst generous financial assistance was obtained towards the capital cost of construction of the new complex, no funding support is received towards the operational or programme costs. There is a very strong level of community support towards the committee & "community ownership" for the successful operation of the complex. In early 2010, the GCDA joined the Ballymena East Rural Cluster Group (BERCC). We have joined this group to learn from the experiences of other communities & community groups, to extend our boundaries & to further improve the health & well-being of the local community in Glenravel. Examples of the activities undertaken include:

- Operating a 100m² fitness studio with membership open to all, attracting 250 registered members.
- Engaging 1 full time Fitness Development Officer & 1 part time Assistant to operate the fitness suite & complex.
- Liaising with 'partner' organisations in developing their activities.

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2024 (continued)

PUBLIC BENEFIT STATEMENT

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

Public Benefits

The direct benefits which flow from these objectives include the provision of a multi-purpose sports and community complex, providing improved access to services and delivering improved awareness of the benefits of physical activity and social interaction. There is increased numbers of children and young people involved in sport and recreational activities. and greater awareness amongst parents/carers of the importance of sport and leisure in their children's lives, as well as increased levels of parent participation in the provision of such facilities.

We are proud to say we help to improve the health and well-being of over 500 people in the community on a regular basis, through gym and fitness class participation, running and assisting events such as Boot Camp. The Association caters for GAA training from fundamentals right through to senior level. We offer a wide variety of fitness classes for all ages and abilities some free of charge and the others at an extremely competitive rate. There is no harm flowing from the purposes; anyone in the local community can benefit from the organisation and there is no private benefit flowing from the purposes.

ACHIEVEMENTS & PERFORMANCE

The Company is a non-profit making organisation. The results are set out in detail on pages 7 to 14. The Charity has successfully provided a wide range of activities to target groups in the year.

FINANCIAL REVIEW

The Statement of Financial Activities, on page 7 indicates that The Glenravel Community Development Association had incoming resources of £117,473 in the year, (2023, £112,960). The expenditure for the year was £112,867, (2023,£124,236). This amounted to an overall surplus / (deficit) for the year of £4,606, (2023, (£ 11,276)).

No significant events have occurred since the date of the Balance Sheet which affect the Association, or which materially affect these financial statements.

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2024 (continued)

RISK MANAGEMENT

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

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

Glenravel Community Development Association is a company limited by guarantee not having a share capital and avails of the use of 'Limited' exemption. The Company was incorporated on 02 June 2006. The Association is registered with the NI Charity Commission as of 10 February 2017 - Charity No: 106068.

Appointment of Trustees

There are currently 5 Trustees and there have been no new appointments.

Trustee Induction and Training

New members undergo an orientation day to brief them on their legal obligations under charity and company law, the charity commission guidance on public benefit, and inform them of the content of the Charity's constitution, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other members. Members are encouraged to attend appropriate external training events where these will facilitate the undertaking of the role.

Organisation

Day to day running of the company is managed by the Staff. The Complex Manager meets monthly with the Trustees to review and monitor project progress and operational issues.

Related parties and co-operation with other organisations

None of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee of the charity with a contracted supplier must be disclosed to the full Board in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2024 (continued)

ADMINISTRATION DETAILS

Trustees / Management Committee

Secretary	Mr Damien McKeown
Trustees	Mr Alec McQuillan Mr Gerard Higgins Mr Damien McKeown Mr Paul Mulholland Mr Dessie Higgins
Registered Office	143 Glenravel Road Cargan Ballymena BT43 6RA
Company Number	NI059565
Charity Number	106068
Bankers	Bank of Ireland
Independent Examiners	K Higgins Accountancy

TRUSTEES RESPONSIBILITY STATEMENT

The Trustees are responsible for preparing the Trustee's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently.

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2024

TRUSTEES RESPONSIBILITY STATEMENT (continued)

- observe the methods and principles in the Charities SORP.
- make judgements and estimate that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

In so far as the Trustees are aware:

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

SMALL COMPANY EXEMPTIONS

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

INDEPENDENT EXAMINERS

A resolution proposing that K Higgins Accountancy, be re-appointed as Independent Examiners of the Company, will be put to the Annual General Meeting.

By Order of the Management Committee:

Alec McQuillan

[Alec McQuillan \(Feb 16, 2025 18:05 GMT\)](#)

TRUSTEE:
Mr. Alec McQuillan

Date: 16 February 2025

Damien McKeown

[Damien McKeown \(Feb 16, 2025 20:44 GMT\)](#)

TRUSTEE:
Mr. Damien McKeown

Date: 16 February 2025

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

I report on the accounts of Glenravel Community Development Association for the year ended 30 June 2024 as set out on pages 7 to 14.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

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

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008.
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

I have examined your Charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. My examination included a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.
4. That there is further information needed for a proper understanding of the accounts to reached.

INDEPENDENT EXAMINER'S STATEMENT

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

Kevin Higgins

Kevin Higgins (Feb 16, 2025 21:59 GMT)

K Higgins Accountancy
9 Knockanully Road
Martinstown
BT43 7LZ

Date: 16 February 2025

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income from:					
Charitable activities	4, 5	<u>70,770</u>	<u>46,704</u>	<u>117,473</u>	112,960
Total income		<u>70,770</u>	<u>46,704</u>	<u>117,473</u>	112,960
Expenditure on:					
Charitable activities	6	<u>69,296</u>	<u>43,571</u>	<u>112,867</u>	124,236
Total expenditure		<u>69,296</u>	<u>43,571</u>	<u>112,867</u>	124,236
Net income		<u>1,473</u>	<u>3,133</u>	<u>4,606</u>	(11,276)
Transfer of Funds		-	-	-	-
Net movement in funds		<u>1,473</u>	<u>3,133</u>	<u>4,606</u>	(11,276)
Reconciliation of funds:					
Net movement in funds for Period		<u>1,473</u>	<u>3,133</u>	<u>4,606</u>	(11,276)
Total funds brought forward 01 July 2023		<u>196,779</u>	<u>61,016</u>	<u>257,795</u>	269,070
Transfer between Funds		-	-	-	-
Total funds carried forward		<u>198,252</u>	<u>64,148</u>	<u>262,401</u>	257,795

The Association has no recognised gains or losses in the year other than those included in the Statement of Financial Activities and therefore no separate statement of total recognised gains and losses has been presented. There is no difference between the net incoming resources for the year stated above and their historical cost equivalents.

All the operations of the Association are classed as continuing.

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

BALANCE SHEET

AS AT 30 JUNE 2024

	Note	2024		2023
		£	£	£
Fixed Assets				
Tangible Assets	7		1,205,767	1,230,375
Current assets				
Cash at bank and in hand		11,893		11,174
Current Liabilities				
Loans		52,459		55,846
Creditors & Accrued Expenses		-		500
		52,459		56,346
Net current assets			(40,565)	(45,172)
Capital Grants			902,801	(927,408)
Net assets			262,401	257,795
Charity Funds				
Unrestricted funds			198,252	196,779
Restricted funds	9		64,148	61,016
			262,401	257,795

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

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

Approved and authorised for issue by the Trustees and are signed on their behalf by:

Alec McQuillan
Alec McQuillan (Feb 16, 2025 18:05 GMT)
.....
Mr Alec McQuillan, Trustee

Damien McKeown
Damien McKeown (Feb 16, 2025 20:44 GMT)
.....
Mr Damien McKeown, Trustee

Date: 16 February 2025

Date: 16 February 2025

The notes on pages 12 to 14 form part of these financial statements.

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

1. NATURE OF THE CHARITY

Glenravel Community Development Association is a charitable company limited by guarantee and does not have any share capital. It registered as a charity with The Charity Commission for Northern Ireland on 10 February 2017 and it is incorporated in Northern Ireland. The address of the registered office is given in the administration details on page 4 of these financial statements.

The charity is a public benefit entity.

2. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

(a) Basis of preparation

The financial statements have been prepared in accordance with the reporting and accounting recommendations of the Charities Statement of Recommended Practice (SORP) (FRS102) effective 1 January 2015 and applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act (Northern Ireland) 2008.

The Financial Statements have been prepared under FRS 102.

(b) Preparation of Accounts on a Going Concern Basis

While general economic conditions have deteriorated somewhat since June 2024, the cash flow of the Association has remained positive over the last twelve months, up to the date of signing the financial statements. The association has a diversified income stream with more than 50% of income self-generated. In addition, trustees are in regular contact with funders to secure their ongoing support. They are of the view that this is expected to continue into the future. Accordingly, the trustees are of the view that they will receive sufficient funding to cover running costs for more than a year and on this basis the charity is a going concern.

(c) Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received. Donations are included in full in the Statement of Financial Activities when received.

(d) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity. This is normally on notification of the interest paid or payable by the bank.

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

ACCOUNTING POLICIES (*continued*)

(e) Fund Accounting

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. In addition, funds may be held in order to finance capital investment and working capital.

Designated funds are restricted of the charity which the Trustees may at its discretion set aside funds for specific purposes which would otherwise form part of the general reserve of the charity.

Restricted funds are donation received which are earmarked by the donor for particular areas or for specific purposes.

(f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of obligation can be measured reliably. Expenditure is classified under the following activity headings:

* Cost of raising funds: comprises the cost incurred in seeking donations and funding, staging events and contacting funders and others to raise funds on behalf of the charity.

* Expenditure on charitable activities includes the costs of running all the projects and all activities undertaken to further the purposes of the charity and their associated costs.

(g) Tangible Fixed Assets

Building is written off over 50 years.

(h) Debtors and Creditors Receivable/Payable within one year

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

(i) Taxation

As a charity registered with the Charity Commission NI the charity is not liable to either Income tax or Corporation Tax.

(j) Impairment

There are no issues with impairment.

(k) Foreign Exchange

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange prevailing at the accounting date. Foreign currency transactions are recorded at the date of the transaction and all differences are taken to the Statement of Financial Activities.

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024 *(continued)*

(1) Employee Benefits

When employees have rendered service to the charity, short term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

3 KEY MANAGEMENT PERSONNEL AND REMUNERATION EXPENSES

The Management Committee neither received nor waived any remuneration during the year. There are no members accruing pension arrangements and the management committee did not have any expenses reimbursed during the year.

There were no employee benefits received by key management personnel during the year.

STAFF COSTS

The average number of employees during the year ended 30 June 2024 was 3 (2023, 4).

4 INCOMES FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total Funds 2024 £	Total Funds 2023 £
Membership & Subs	24,542	32,790		53,901
Earmarked Grants		12,600		11,168
Gift Aid				8,553
Classes		1,314		2,029
Playgroup & GAC	19,900			13,000
Room Hire	1,720			5,694
Deferred Grant	24,607			25,110
Sundry	-	-		-
	<u>70,770</u>	<u>46,704</u>	<u>117,473</u>	<u>112,960</u>

5. NET INCOME RESOURCES

	2024 £	2023 £
Net incoming resources is after charging:		
Depreciation	<u>24,607</u>	<u>25,110</u>

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024 *(continued)*

6. CHARITABLE ACTIVITIES EXPENDITURE

	Unrestricted funds £	Restricted funds £	Total Funds 2024 £	Total Funds 2023 £
Class Instructors/Courses	-	-	-	613
Telecoms	1,164	-	1,164	805
Suite Materials / Water	578	578	1,156	3,111
Postage Stationery Advertising	312	-	312	448
Cleaning & Maintenance	2,652	2,652	5,304	5,813
Water & Rates	4,488	4,488	8,976	7,518
Wages	20,121	20,121	40,242	40,291
Hospitality	-	-	-	1,440
Heat, Light, Power	9,006	9,006	18,012	27,798
Bank Fees & Interest	2,193	2,193	4,386	3,385
Marketing & Licences	465	465	930	953
Glofox fees	-	1,110	1,110	702
BACS collection fee	760	760	1,520	1,162
Accountancy	400	-	400	500
Sundry expenses	105	-	105	329
Staff gifts	-	-	-	-
Insurance	2,199	2,199	4,398	4,244
Member defaults	246	-	246	16
Depreciation	24,607	-	24,607	25,110
	<u>69,296</u>	<u>43,571</u>	<u>112,867</u>	<u>124,236</u>

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024 (continued)

7. FIXED ASSETS

	Land & Buildings £	Total £
Cost		
As at 1st July 2023	1,388,931	1,388,931
Additions	-	-
	-----	-----
As at 30th June 2024	1,388,931	1,388,931
Depreciation		
As at 1st July 2023	158,557	158,557
Charge	24,607	24,607
	-----	-----
As at 30th June 2024	<u>183,164</u>	<u>183,164</u>
Net Book Value		
As at 30th June 2024	1,205,767	1,205,767
As at 1st July 2023	1,230,374	1,230,374

8. CAPITAL GRANTS

These grants were received in respect of capital expenditure on the building. These grants are not repayable unless the charity ceases its activity or disposes of the building. These grants will be released to the Income & Expenditure Account at 2.5% per year.

	2024 £	2023 £
Opening Capital Grants	927,408	952,518
Released to Income & Expenditure Account	24,607	<u>25,110</u>
	-----	-----
	<u>902,801</u>	927,408

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024 (*continued*)

9. RESTRICTED FUNDS

The income funds of the charity include restricted funds comprising the following unexpended balances of grants/income to be applied for specific purposes:

Revenue grants / income	1st July 2023	Movements Income	Movements Expenditure	30th June 2024
Pharmacy Grant				-
Classes	61,016	34,104	30,971	64,148
Rathsherry Community Fund	-	3,000	3,000	-
CFNI BC&P Fund	-	4,000	4,000	-
Energia Community Benefit Fund	-	3,000	3,000	-
Ballymena East RCC	-	2,600	2,600	-
	61,016	46,704	43,571	64,148

10. STAFF COSTS

	2024	2023
	£	£
Wages & Salaries	38,795	39,854
Pension costs	1,447	437
Surplus/(Deficit) for the year	40,242	40,291

The number of employees whose emoluments, as defined for taxation purposes, amounted to over £60,000 in the year was as follows:

	2024	2023
Greater than £60,000	nil	nil












GCDA Sorp Accs 30.06.24

Final Audit Report

2025-02-16


Created:	2025-02-16
By:	Kevin Higgins (khiggins602@hotmail.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAtk2wZoqUWhnLtURff8g-K9Oqh12cL3Eb

"GCDA Sorp Accs 30.06.24" History

-  Document created by Kevin Higgins (khiggins602@hotmail.co.uk)
2025-02-16 - 3:14:22 PM GMT
-  Document emailed to alecmcquillan@btinternet.com for signature
2025-02-16 - 3:17:31 PM GMT
-  Email viewed by alecmcquillan@btinternet.com
2025-02-16 - 6:02:26 PM GMT
-  Signer alecmcquillan@btinternet.com entered name at signing as Alec McQuillan
2025-02-16 - 6:05:02 PM GMT
-  Document e-signed by Alec McQuillan (alecmcquillan@btinternet.com)
Signature Date: 2025-02-16 - 6:05:04 PM GMT - Time Source: server
-  Document emailed to damien.mckeown@niwater.com for signature
2025-02-16 - 6:05:05 PM GMT
-  Email viewed by damien.mckeown@niwater.com
2025-02-16 - 8:43:12 PM GMT
-  Signer damien.mckeown@niwater.com entered name at signing as Damien McKeown
2025-02-16 - 8:44:11 PM GMT
-  Document e-signed by Damien McKeown (damien.mckeown@niwater.com)
Signature Date: 2025-02-16 - 8:44:13 PM GMT - Time Source: server
-  Document emailed to Kevin Higgins (khiggins602@hotmail.co.uk) for signature
2025-02-16 - 8:44:14 PM GMT
-  Email viewed by Kevin Higgins (khiggins602@hotmail.co.uk)
2025-02-16 - 9:56:05 PM GMT

 Document e-signed by Kevin Higgins (khiggins602@hotmail.co.uk)

Signature Date: 2025-02-16 - 9:59:57 PM GMT - Time Source: server

 Agreement completed.

2025-02-16 - 9:59:57 PM GMT

Glenravel Community Development Association

Northern Ireland - Charity number 106068

Annual report

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2024

The Board of Trustees present their Report and Financial Statements of the Association for the year ended 30 June 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Association.

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- (i) to advance the education of the public.
- (ii) to advance amateur sport.

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- Operating a 100m² fitness studio with membership open to all, attracting 250 registered members.
- Engaging 1 full time Fitness Development Officer & 1 part time Assistant to operate the fitness suite & complex.
- Liaising with 'partner' organisations in developing their activities.

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2024 (continued)

PUBLIC BENEFIT STATEMENT

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

Public Benefits

The direct benefits which flow from these objectives include the provision of a multi-purpose sports and community complex, providing improved access to services and delivering improved awareness of the benefits of physical activity and social interaction. There is increased numbers of children and young people involved in sport and recreational activities. and greater awareness amongst parents/carers of the importance of sport and leisure in their children's lives, as well as increased levels of parent participation in the provision of such facilities.

We are proud to say we help to improve the health and well-being of over 500 people in the community on a regular basis, through gym and fitness class participation, running and assisting events such as Boot Camp. The Association caters for GAA training from fundamentals right through to senior level. We offer a wide variety of fitness classes for all ages and abilities some free of charge and the others at an extremely competitive rate. There is no harm flowing from the purposes; anyone in the local community can benefit from the organisation and there is no private benefit flowing from the purposes.

ACHIEVEMENTS & PERFORMANCE

The Company is a non-profit making organisation. The results are set out in detail on pages 7 to 14. The Charity has successfully provided a wide range of activities to target groups in the year.

FINANCIAL REVIEW

The Statement of Financial Activities, on page 7 indicates that The Glenravel Community Development Association had incoming resources of £117,473 in the year, (2023, £112,960). The expenditure for the year was £112,867, (2023,£124,236). This amounted to an overall surplus / (deficit) for the year of £4,606, (2023, (£ 11,276)).

No significant events have occurred since the date of the Balance Sheet which affect the Association, or which materially affect these financial statements.

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2024 (continued)

RISK MANAGEMENT

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

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

Glenravel Community Development Association is a company limited by guarantee not having a share capital and avails of the use of 'Limited' exemption. The Company was incorporated on 02 June 2006. The Association is registered with the NI Charity Commission as of 10 February 2017 - Charity No: 106068.

Appointment of Trustees

There are currently 5 Trustees and there have been no new appointments.

Trustee Induction and Training

New members undergo an orientation day to brief them on their legal obligations under charity and company law, the charity commission guidance on public benefit, and inform them of the content of the Charity's constitution, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other members. Members are encouraged to attend appropriate external training events where these will facilitate the undertaking of the role.

Organisation

Day to day running of the company is managed by the Staff. The Complex Manager meets monthly with the Trustees to review and monitor project progress and operational issues.

Related parties and co-operation with other organisations

None of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee of the charity with a contracted supplier must be disclosed to the full Board in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2024 (continued)

ADMINISTRATION DETAILS

Trustees / Management Committee

Secretary	Mr Damien McKeown
Trustees	Mr Alec McQuillan Mr Gerard Higgins Mr Damien McKeown Mr Paul Mulholland Mr Dessie Higgins
Registered Office	143 Glenravel Road Cargan Ballymena BT43 6RA
Company Number	NI059565
Charity Number	106068
Bankers	Bank of Ireland
Independent Examiners	K Higgins Accountancy

TRUSTEES RESPONSIBILITY STATEMENT

The Trustees are responsible for preparing the Trustee's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently.

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2024

TRUSTEES RESPONSIBILITY STATEMENT (continued)

- observe the methods and principles in the Charities SORP.
- make judgements and estimate that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

In so far as the Trustees are aware:

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

SMALL COMPANY EXEMPTIONS

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

INDEPENDENT EXAMINERS

A resolution proposing that K Higgins Accountancy, be re-appointed as Independent Examiners of the Company, will be put to the Annual General Meeting.

By Order of the Management Committee:

TRUSTEE:	<u><i>Alec McQuillan</i></u> <small>Alec McQuillan (Feb 16, 2025 18:05 GMT)</small> Mr. Alec McQuillan	Date: 16 February 2025
TRUSTEE:	<u><i>Damien McKeown</i></u> <small>Damien McKeown (Feb 16, 2025 20:44 GMT)</small> Mr. Damien McKeown	Date: 16 February 2025

Glenravel Community Development Association

Northern Ireland - Charity number 106068

Annual return

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

I report on the accounts of Glenravel Community Development Association for the year ended 30 June 2024 as set out on pages 7 to 14.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

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

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008.
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

I have examined your Charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. My examination included a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.
4. That there is further information needed for a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S STATEMENT

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

Kevin Higgins
Kevin Higgins (Feb 16, 2025 21:59 GMT)

K Higgins Accountancy
9 Knockanully Road
Martinstown
BT43 7LZ

Date: 16 February 2025

Glenravel Community Development Association

Northern Ireland - Charity number 106068

Accounts

**GLENRAVEL COMMUNITY DEVELOPMENT
ASSOCIATION**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 JUNE 2023

CHARITY REG NO: 106068

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

COMPANY NO: NI 059565

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

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GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2023

The Board of Trustees present their Report and Financial Statements of the Association for the year ended 30 June 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Association.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Association's governing document, the Charities Act (Northern Ireland) 2008, Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

The Charity's principal activities are concerned with the advancement of education of the public and the advancement of amateur sport, leading to a more informed local community.

The objects of the Glenravel Community Development Association.

- (i) to advance the education of the public.
- (ii) to advance amateur sport.

GCDA was formally established in June 2006, to promote community development in the Glenravel area & to improve the quality of life for local residents. Our first key target was the development of a new Sport & Community Complex. In October 2009, that goal was achieved with the opening of a £1.7 million state-of-the-art facility which encompassed sports & leisure facilities, a multi-purpose social area & a community playgroup. The committee for the GCDA is made up of 5, (2022,6), people who are representative of the local community & the various user groups involved in the use of the facilities. It is testament to the efficient operation of the complex, and to the officers involved, that these are the same individuals who were involved in the initial concept design for the proposed complex back in 2002. The main function of the GCDA is the day-to-day operation of the Sports & Community Complex. The organisation is run by volunteers who serve their community. Whilst generous financial assistance was obtained towards the capital cost of construction of the new complex, no funding support is received towards the operational or programme costs. There is a very strong level of community support towards the committee & "community ownership" for the successful operation of the complex. In early 2010, the GCDA joined the Ballymena East Rural Cluster Group (BERCC). We have joined this group to learn from the experiences of other communities & community groups, to extend our boundaries & to further improve the health & well-being of the local community in Glenravel. Examples of the activities undertaken include:

- Operating a 100m² fitness studio with membership open to all, attracting 250 registered members.
- Engaging 1 full time Fitness Development Officer & a panel of volunteer staff to operate the fitness suite & complex.
- Liaising with 'partner' organisations in developing their activities.

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2023 (continued)

PUBLIC BENEFIT STATEMENT

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

Public Benefits

The direct benefits which flow from these objectives include the provision of a multi-purpose sports and community complex, providing improved access to services and delivering improved awareness of the benefits of physical activity and social interaction. There is increased numbers of children and young people involved in sport and recreational activities, and greater awareness amongst parents/carers of the importance of sport and leisure in their children's lives, as well as increased levels of parent participation in the provision of such facilities.

We are proud to say we help to improve the health and well-being of over 500 people in the community on a regular basis, through gym and fitness class participation, running and assisting events such as Boot Camp and the Biggest Loser. The Association caters for GAA training from fundamentals right through to senior level. We offer a wide variety of fitness classes for all ages and abilities some free of charge and the others at an extremely competitive rate. Over the course of the past 9 years, we have hosted a charity cycling event titled FROG (Fun Run of The Glens). This event has developed into a major sporting and fund-raising event in the area - attracting over 800 cyclists and participants from the local area and from cycling clubs across County Antrim and beyond. The funds raised are for the benefit of Cancer Focus and their representatives attend the event each year which usually takes place in June. There is no harm flowing from the purposes; anyone in the local community can benefit from the organisation and there is no private benefit flowing from the purposes.

ACHIEVEMENTS & PERFORMANCE

The Company is a non-profit making organisation. The results are set out in detail on pages 7 to 15. The Charity has successfully provided a wide range of activities to target groups in the year.

FINANCIAL REVIEW

The Statement of Financial Activities, on page 7 indicates that The Glenravel Community Development Association had incoming resources of £112,960 in the year, (2022, £106,542). The expenditure for the year was £124,236, (2022,£104,642). This amounted to an overall deficit for the year of (£11,276), (2022,£1,900).

No significant events have occurred since the date of the Balance Sheet which affect the Association, or which materially affect these financial statements.

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2023 (continued)

RISK MANAGEMENT

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

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

Glenravel Community Development Association is a company limited by guarantee not having a share capital and avails of the use of 'Limited' exemption. The Company was incorporated on 02 June 2006. The Association is registered with the NI Charity Commission as of 10 February 2017 - Charity No: 106068.

Appointment of Trustees

There are currently 5 Trustees and there have been no new appointments. There was 1 resignation in the year ended 30 June 2023.

Trustee Induction and Training

New members undergo an orientation day to brief them on their legal obligations under charity and company law, the charity commission guidance on public benefit, and inform them of the content of the Charity's constitution, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other members. Members are encouraged to attend appropriate external training events where these will facilitate the undertaking of the role.

Organisation

Day to day running of the company is managed by the Staff. The Complex Manager meets monthly with the Trustees to review and monitor project progress and operational issues.

Related parties and co-operation with other organisations

None of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee of the charity with a contracted supplier must be disclosed to the full Board in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2023 (continued)

ADMINISTRATION DETAILS

Trustees / Management Committee

Secretary	Mr Damien McKeown
Trustees	Mr Alec McQuillan Mr Kevin Higgins (resigned 30 June 2023) Mr Gerard Higgins Mr Damien McKeown Mr Paul Mulholland Mr Dessie Higgins
Registered Office	143 Glenravel Road Cargan Ballymena BT43 6RA
Company Number	NI059565
Charity Number	106068
Bankers	Bank of Ireland
Independent Examiners	

TRUSTEES RESPONSIBILITY STATEMENT

The Trustees are responsible for preparing the Trustee's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently.

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2023

TRUSTEES RESPONSIBILITY STATEMENT (continued)

- observe the methods and principles in the Charities SORP.
- make judgements and estimate that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

In so far as the Trustees are aware:

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

SMALL COMPANY EXEMPTIONS

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

INDEPENDENT EXAMINERS

A resolution proposing that LC Accountancy Services, be re-appointed as Independent Examiners of the Company will be put to the Annual General Meeting.

By Order of the Management Committee:

TRUSTEE: *Alec McQuillan*
Alec McQuillan (Apr 25, 2024 16:52 GMT+1)
.....
Mr. Alec McQuillan

Date: 24 April 2024

TRUSTEE: *Damien McKeown*
Damien McKeown (Apr 25, 2024 09:04 GMT+1)
.....
Mr. Damien McKeown

Date: 24 April 2024

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

I report on the accounts of Glenravel Community Development Association for the year ended 30 June 2023 as set out on pages 7 to 14.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

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

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008.
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

I have examined your Charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. My examination included a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.
4. That there is further information needed for a proper understanding of the accounts to reached.

INDEPENDENT EXAMINER'S STATEMENT

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

L CUCKSON

L Cuckson (Apr 29, 2024 20:51 GMT+1)

LC Accountancy Services

10 Phoenix Fields

BALLYMENA

BT42 2BF

Date: 24 April 2024

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income from:					
Charitable activities	4, 5	76,079	36,881	112,960	106,542
Total income		<u>76,079</u>	<u>36,881</u>	<u>112,960</u>	<u>106,542</u>
Expenditure on:					
Charitable activities	6	74,345	49,891	124,236	104,642
Total expenditure		<u>74,345</u>	<u>49,891</u>	<u>124,236</u>	<u>104,642</u>
Net income		<u>1,735</u>	<u>(13,010)</u>	<u>(11,276)</u>	<u>1,900</u>
Transfer of Funds		-	-	-	-
Net movement in funds		<u>1,735</u>	<u>(13,010)</u>	<u>(11,276)</u>	<u>1,900</u>
Reconciliation of funds:					
Net movement in funds for Period		1,735	(13,010)	(11,276)	1,900
Total funds brought forward 01 July 2022		197,112	71,958	269,070	267,170
Transfer between Funds		(2,068)	2,068	-	-
Total funds carried forward		<u>196,779</u>	<u>61,016</u>	<u>257,795</u>	<u>260,070</u>

The Association has no recognised gains or losses in the year other than those included in the Statement of Financial Activities and therefore no separate statement of total recognised gains and losses has been presented. There is no difference between the net incoming resources for the year stated above and their historical cost equivalents.

All the operations of the Association are classed as continuing.

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

BALANCE SHEET

AS AT 30 JUNE 2023

	Note	2023		2022
		£	£	£
Fixed Assets				
Tangible Assets	7		1,230,375	1,255,484
Current assets				
Cash at bank and in hand		11,174		28,062
Current Liabilities				
Loans		55,846		60,938
Creditors & Accrued Expenses		500		1,020
		56,346		61,958
Net current assets			(45,172)	(33,896)
Capital Grants			(927,408)	(952,518)
Net assets			257,795	269,070
Charity Funds				
Unrestricted funds			196,779	197,112
Restricted funds	9		61,016	71,958
			257,795	269,070

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

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

Approved and authorised for issue by the Trustees and are signed on their behalf by:

Alec McQuillan

Alec McQuillan (Apr 25, 2024 16:52 GMT+1)

Mr Alec McQuillan, Trustee

Date: 24 April 2024

Damien McKeown

Damien McKeown (Apr 25, 2024 09:04 GMT+1)

Mr Damien McKeown, Trustee

Date: 24 April 2024

The notes on pages 12 to 14 form part of these financial statements.

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

1. NATURE OF THE CHARITY

Glenravel Community Development Association is a charitable company limited by guarantee and does not have any share capital. It registered as a charity with The Charity Commission for Northern Ireland on 10 February 2017 and it is incorporated in Northern Ireland. The address of the registered office is given in the administration details on page 4 of these financial statements.

The charity is a public benefit entity.

2. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

(a) Basis of preparation

The financial statements have been prepared in accordance with the reporting and accounting recommendations of the Charities Statement of Recommended Practice (SORP) (FRS102) effective 1 January 2015 and applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act (Northern Ireland) 2008.

The Financial Statements have been prepared under FRS 102.

(b) Preparation of Accounts on a Going Concern Basis

While general economic conditions have deteriorated somewhat since June 2023, the cash flow of the Association has remained positive over the last twelve months, up to the date of signing the financial statements. The association has a diversified income stream with more than 50% of income self-generated. In addition, trustees are in regular contact with funders to secure their ongoing support. They are of the view that this is expected to continue into the future. Accordingly, the trustees are of the view that they will receive sufficient funding to cover running costs for more than a year and on this basis the charity is a going concern.

(c) Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received. Donations are included in full in the Statement of Financial Activities when received.

(d) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity. This is normally on notification of the interest paid or payable by the bank.

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

ACCOUNTING POLICIES (*continued*)

(e) Fund Accounting

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. In addition, funds may be held in order to finance capital investment and working capital.

Designated funds are restricted of the charity which the Trustees may at its discretion set aside funds for specific purposes which would otherwise form part of the general reserve of the charity.

Restricted funds are donation received which are earmarked by the donor for particular areas or for specific purposes.

(f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of obligation can be measured reliably. Expenditure is classified under the following activity headings:

* Cost of raising funds: comprises the cost incurred in seeking donations and funding, staging events and contacting funders and others to raise funds on behalf of the charity.

* Expenditure on charitable activities includes the costs of running all the projects and all activities undertaken to further the purposes of the charity and their associated costs.

(g) Tangible Fixed Assets

Building is written off over 50 years.

(h) Debtors and Creditors Receivable/Payable within one year

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

(i) Taxation

As a charity registered with the Charity Commission NI the charity is not liable to either Income tax or Corporation Tax.

(j) Impairment

There are no issues with impairment.

(k) Foreign Exchange

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange prevailing at the accounting date. Foreign currency transactions are recorded at the date of the transaction and all differences are taken to the Statement of Financial Activities.

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023 *(continued)*

(1) Employee Benefits

When employees have rendered service to the charity, short term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

3 KEY MANAGEMENT PERSONNEL AND REMUNERATION EXPENSES

The Management Committee neither received nor waived any remuneration during the year. There are no members accruing pension arrangements and the management committee did not have any expenses reimbursed during the year.

There were no employee benefits received by key management personnel during the year.

STAFF COSTS

The average number of employees during the year ended 30 June 2023 was 3 (2022, 4).

4 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total Funds 2023 £	Total Funds 2022 £
Membership & Subs	21,723	26,923	53,901	53,901
Earmarked Grants	-	9,560	11,168	11,168
Gift Aid	8,553	-	8,553	-
Classes	-	398	2,029	2,029
Playgroup & GAC	15,000	-	13,000	13,000
Room Hire	5,694	-	5,694	793
Deferred Grant	25,110	-	25,110	25,622
Sundry	-	-	-	30
	<u>76,079</u>	<u>36,881</u>	<u>112,960</u>	<u>106,542</u>

5. NET INCOME RESOURCES

	2023 £	2022 £
Net incoming resources is after charging:		
Depreciation	<u>25,110</u>	<u>25,622</u>

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023 *(continued)*

6. CHARITABLE ACTIVITIES EXPENDITURE

	Unrestricted	Restricted	Total	Total
	funds	funds	Funds	Funds
	£	£	2023	2022
	£	£	£	£
Class Instructors/Courses	-	613	613	1,436
Telecoms	805	-	805	822
Suite Materials / Water	1,555	1,555	3,111	2,592
Postage Stationery Advertising	448	-	448	185
Cleaning & Maintenance	2,906	2,906	5,813	7,499
Water & Rates	3,759	3,759	7,518	942
Wages	20,145	20,145	40,291	41,066
Hospitality	-	1,440	1,440	-
Heat, Light, Power	13,899	13,899	27,798	13,744
Bank Fees & Interest	1,692	1,692	3,385	1,763
Marketing & Licences	476	476	953	494
Glofox fees	-	702	702	1,867
BACS collection fee	581	581	1,162	1,497
Accountancy	500	-	500	420
Sundry expenses	329	-	329	341
Staff gifts	-	-	-	150
Insurance	2,122	2,122	4,244	4,052
Member defaults	16	-	16	150
Depreciation	25,110	-	25,110	25,622
	<u>74,345</u>	<u>49,891</u>	<u>124,236</u>	<u>104,642</u>

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023 (*continued*)

7. FIXED ASSETS

	Land & Buildings £	Total £
Cost		
As at 1st July 2022	1,388,931	1,388,931
Additions	-	-
	-----	-----
As at 30th June 2023	1,388,931	1,388,931
Depreciation		
As at 1st July 2022	133,447	133,447
Charge	25,110	25,110
	-----	-----
As at 30th June 2023	<u>158,557</u>	<u>158,557</u>
Net Book Value		
As at 30th June 2023	1,230,374	1,230,374
As at 1st July 2022	1,255,484	1,255,484

8. CAPITAL GRANTS

These grants were received in respect of capital expenditure on the building. These grants are not repayable unless the charity ceases its activity or disposes of the building. These grants will be released to the Income & Expenditure Account at 2.5% per year.

	2023 £	2022 £
Opening Capital Grants	952,518	978,140
Released to Income & Expenditure Account	<u>25,110</u>	<u>25,622</u>
	927,408	952,518

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023 (*continued*)

9. RESTRICTED FUNDS

The income funds of the charity include restricted funds comprising the following unexpended balances of grants/income to be applied for specific purposes:

Revenue grants / income	1st July 2022	Movements Income	Movements Expenditure	30th June 2023
Pharmacy Grant	1,147		1,147	-
Classes	73,394	27,321	39,699	61,016
DOF Grant	(679)	679	-	-
DEARA	(306)	1,506	1,200	-
MEA Grants	(1,258)	2,698	1,440	-
Dept for Communities	-	3,000	3,000	-
BERRC	-	600	600	-
SNI Capital	(265)	265	-	-
Small communities	(75)	75	-	-
	71,958	40,096	53,106	61,016

10. STAFF COSTS

	2023 £	2022 £
Wages & Salaries	39,854	40,498
Pension costs	437	569
Surplus/(Deficit) for the year	40,291	41,066

The number of employees whose emoluments, as defined for taxation purposes, amounted to over £60,000 in the year was as follows:

	2023	2022
Greater than £60,000	nil	nil












GCDA Sorp Accs 30.06.23

Final Audit Report

2024-04-29


Created:	2024-04-24
By:	Kevin Higgins (khiggins602@hotmail.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAXbT0P5ajJayC5VEFcB6v5UoNE2T8OpZn

"GCDA Sorp Accs 30.06.23" History


-  Document created by Kevin Higgins (khiggins602@hotmail.co.uk)
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-  Document emailed to damien.mckeown@niwater.com for signature
2024-04-24 - 7:56:19 PM GMT
-  Email viewed by damien.mckeown@niwater.com
2024-04-25 - 8:00:49 AM GMT
-  Signer damien.mckeown@niwater.com entered name at signing as Damien McKeown
2024-04-25 - 8:04:10 AM GMT
-  Document e-signed by Damien McKeown (damien.mckeown@niwater.com)
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2024-04-25 - 3:51:09 PM GMT
-  Signer alecmcquillan@btinternet.com entered name at signing as Alec McQuillan
2024-04-25 - 3:52:22 PM GMT
-  Document e-signed by Alec McQuillan (alecmcquillan@btinternet.com)
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-  Document emailed to laureen@lcaccountancyservices.co.uk for signature
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2024-04-29 - 7:44:47 PM GMT

 Signer lauren@lcaccountancyservices.co.uk entered name at signing as L Cuckson

2024-04-29 - 7:51:21 PM GMT

 Document e-signed by L Cuckson (lauren@lcaccountancyservices.co.uk)

Signature Date: 2024-04-29 - 7:51:23 PM GMT - Time Source: server

 Agreement completed.

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Glenravel Community Development Association

Northern Ireland - Charity number 106068

Annual report

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2023

The Board of Trustees present their Report and Financial Statements of the Association for the year ended 30 June 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the Association.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Association's governing document, the Charities Act (Northern Ireland) 2008, Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

The Charity's principal activities are concerned with the advancement of education of the public and the advancement of amateur sport, leading to a more informed local community.

The objects of the Glenravel Community Development Association.

- (i) to advance the education of the public.
- (ii) to advance amateur sport.

GCDA was formally established in June 2006, to promote community development in the Glenravel area & to improve the quality of life for local residents. Our first key target was the development of a new Sport & Community Complex. In October 2009, that goal was achieved with the opening of a £1.7 million state-of-the-art facility which encompassed sports & leisure facilities, a multi-purpose social area & a community playgroup. The committee for the GCDA is made up of 5, (2022,6), people who are representative of the local community & the various user groups involved in the use of the facilities. It is testament to the efficient operation of the complex, and to the officers involved, that these are the same individuals who were involved in the initial concept design for the proposed complex back in 2002. The main function of the GCDA is the day-to-day operation of the Sports & Community Complex. The organisation is run by volunteers who serve their community. Whilst generous financial assistance was obtained towards the capital cost of construction of the new complex, no funding support is received towards the operational or programme costs. There is a very strong level of community support towards the committee & "community ownership" for the successful operation of the complex. In early 2010, the GCDA joined the Ballymena East Rural Cluster Group (BERCC). We have joined this group to learn from the experiences of other communities & community groups, to extend our boundaries & to further improve the health & well-being of the local community in Glenravel. Examples of the activities undertaken include:

- Operating a 100m² fitness studio with membership open to all, attracting 250 registered members.
- Engaging 1 full time Fitness Development Officer & a panel of volunteer staff to operate the fitness suite & complex.
- Liaising with 'partner' organisations in developing their activities.

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2023 (continued)

PUBLIC BENEFIT STATEMENT

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

Public Benefits

The direct benefits which flow from these objectives include the provision of a multi-purpose sports and community complex, providing improved access to services and delivering improved awareness of the benefits of physical activity and social interaction. There is increased numbers of children and young people involved in sport and recreational activities. and greater awareness amongst parents/carers of the importance of sport and leisure in their children's lives, as well as increased levels of parent participation in the provision of such facilities.

We are proud to say we help to improve the health and well-being of over 500 people in the community on a regular basis, through gym and fitness class participation, running and assisting events such as Boot Camp and the Biggest Loser. The Association caters for GAA training from fundamentals right through to senior level. We offer a wide variety of fitness classes for all ages and abilities some free of charge and the others at an extremely competitive rate. Over the course of the past 9 years, we have hosted a charity cycling event titled FROG (Fun Run of The Glens). This event has developed into a major sporting and fund-raising event in the area - attracting over 800 cyclists and participants from the local area and from cycling clubs across County Antrim and beyond. The funds raised are for the benefit of Cancer Focus and their representatives attend the event each year which usually takes place in June. There is no harm flowing from the purposes; anyone in the local community can benefit from the organisation and there is no private benefit flowing from the purposes.

ACHIEVEMENTS & PERFORMANCE

The Company is a non-profit making organisation. The results are set out in detail on pages 7 to 15. The Charity has successfully provided a wide range of activities to target groups in the year.

FINANCIAL REVIEW

The Statement of Financial Activities, on page 7 indicates that The Glenravel Community Development Association had incoming resources of £112,960 in the year, (2022, £106,542). The expenditure for the year was £124,236, (2022,£104,642). This amounted to an overall deficit for the year of (£11,276), (2022,£1,900).

No significant events have occurred since the date of the Balance Sheet which affect the Association, or which materially affect these financial statements.

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2023 (continued)

RISK MANAGEMENT

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

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

Glenravel Community Development Association is a company limited by guarantee not having a share capital and avails of the use of 'Limited' exemption. The Company was incorporated on 02 June 2006. The Association is registered with the NI Charity Commission as of 10 February 2017 - Charity No: 106068.

Appointment of Trustees

There are currently 5 Trustees and there have been no new appointments. There was 1 resignation in the year ended 30 June 2023.

Trustee Induction and Training

New members undergo an orientation day to brief them on their legal obligations under charity and company law, the charity commission guidance on public benefit, and inform them of the content of the Charity's constitution, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other members. Members are encouraged to attend appropriate external training events where these will facilitate the undertaking of the role.

Organisation

Day to day running of the company is managed by the Staff. The Complex Manager meets monthly with the Trustees to review and monitor project progress and operational issues.

Related parties and co-operation with other organisations

None of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee of the charity with a contracted supplier must be disclosed to the full Board in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2023 (continued)

ADMINISTRATION DETAILS

Trustees / Management Committee

Secretary	Mr Damien McKeown
Trustees	Mr Alec McQuillan Mr Kevin Higgins (resigned 30 June 2023) Mr Gerard Higgins Mr Damien McKeown Mr Paul Mulholland Mr Dessie Higgins
Registered Office	143 Glenravel Road Cargan Ballymena BT43 6RA
Company Number	NI059565
Charity Number	106068
Bankers	Bank of Ireland
Independent Examiners	

TRUSTEES RESPONSIBILITY STATEMENT

The Trustees are responsible for preparing the Trustee's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently.

GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

REPORT OF THE BOARD OF TRUSTEES

FOR THE YEAR ENDED 30 JUNE 2023

TRUSTEES RESPONSIBILITY STATEMENT (continued)

- observe the methods and principles in the Charities SORP.
- make judgements and estimate that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

In so far as the Trustees are aware:

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

SMALL COMPANY EXEMPTIONS

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

INDEPENDENT EXAMINERS

A resolution proposing that LC Accountancy Services, be re-appointed as Independent Examiners of the Company will be put to the Annual General Meeting.

By Order of the Management Committee:

TRUSTEE: *Alec McQuillan*
Alec McQuillan (Apr 25, 2024 16:52 GMT+1)
.....
Mr. Alec McQuillan

Date: 24 April 2024

TRUSTEE: *Damien McKeown*
Damien McKeown (Apr 25, 2024 09:04 GMT+1)
.....
Mr. Damien McKeown

Date: 24 April 2024

Glenravel Community Development Association

Northern Ireland - Charity number 106068

Annual return

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF GLENRAVEL COMMUNITY DEVELOPMENT ASSOCIATION

I report on the accounts of Glenravel Community Development Association for the year ended 30 June 2023 as set out on pages 7 to 14.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

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

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008.
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

I have examined your Charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. My examination included a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.
4. That there is further information needed for a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S STATEMENT

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

L Cuckson

L Cuckson (Apr 29, 2024 20:51 GMT+1)

LC Accountancy Services

10 Phoenix Fields

BALLYMENA

BT42 2BF

Date: 24 April 2024