

# Cloughmills Community Association

Northern Ireland · Charity number 106443

## Details

Status	Received
Registered	2017-04-11
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

Address	46 Bridge Road Dunloy Ballymena BT44 9ef BT44 9EF
Phone	07872511355
Email	<a href="mailto:cloughmillsca@outlook.com">cloughmillsca@outlook.com</a>

## Activities

**Purposes:** The association is established to relieve poverty, youth and the aged and to promote the benefit of the inhabitants of the Cloughmills area without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion by associating the statutory authorities, community and voluntary organisations and the inhabitants in a common effort to advance education, and to provide facilities in the interests of social welfare for recreation or other leisure time occupation, with the object of improving the conditions of life for the said inhabitants and in particular to maintain and manage a centre in the area of benefit for activities promoted by the association.

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

**How the charity works:** Community development

**Who the charity helps:** Adult training, Children (5-13 year olds), General public, Men, Older people, Unemployed/low income, Voluntary and community sector, Volunteers, Women, Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£14,060	£16,060	£0	0

## Trustees

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Name	Role	Appointed
Mr John B Mc Guckian		
Mrs Angela Dowds		
Mrs Donna Magill		
Mrs Eileen O'toole		
Mrs Maura Morrison		
Mrs Phyllis Mc Cann		

**Cloughmills Community Association**

Northern Ireland - Charity number 106443

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# Accounts

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**CLOUGHMILLS COMMUNITY ASSOCIATION**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED**

**31st DECEMBER 2024**

**CLOUGHMILLS COMMUNITY ASSOCIATION  
TRUSTEES' REPORT FOR THE YEAR  
ENDED 31st DECEMBER 2024**

**Reference and administrative details**

Charity name	Cloughmills Community Association
Registration body	The Charity Commission of Northern Ireland
Charity registration number	106443
Correspondence address	Cloughmills Community Association C/O Angela Dowds 46 Bridge Road Dunloy Ballymena BT44 9EA
Trustees	Mr David Robinson MBE  Mr Paul McCormack  Mrs Eileen O'Toole  Mrs Orla Smyth  Mrs Phyllis McCann  Mr John McGuckian  Mrs Angela Dowds  Mrs Donna Magill  Mrs Maura Morrison  Mr Donal Martin  Mrs Elizabeth McLaughlin

**Objectives and activities**

The principal activities of the charity are relief of poverty, enhancement of education and promotion of facilities in the interest of social welfare for recreation and leisure. The objective is to improve conditions of life for all inhabitants of Cloughmills (Co. Antrim) and its surrounding areas. The charity aims to provide community hall facilities for all members of the community to develop and maintain the strong, vibrant community spirit in the village and surrounding area.

**CLOUGHMILLS COMMUNITY ASSOCIATION  
TRUSTEES' REPORT (continued)**

**Achievements and performance**

The hall is used by a wide variety of people including community groups. These users pay a modest fee and this income, together with that from fundraising and social events provides funds for the maintenance for the building.

**Financial review**

In the year to 31st December 2024, income totalled £14,060 and expenses, £16,060 resulting in a net deficit for the year of £2,000.

At the year end the net assets of the Association were £789. The Association aims to retain a small surplus each year to ensure that any wider charitable purpose can be funded from reserves.

**Structure, governance and management**

The Association maintains a constitutional document which was updated and approved by the members in 2017. It describes the purpose and the public benefit objectives of the Association. The detail can all be found on The Charity Commission of Northern Ireland's website.

The appointment of Trustees is governed by the constitution. Applications to become a trustee require majority approval from the existing Trustees and the Association's members.

**Exemptions from disclosure**

The Association is not availing of any disclosure exemptions.

**Funds held as custodian trustee on behalf of others**

The Association does not hold any funds as a custodian trustee.

Approved by the Association and signed on its behalf



Mrs Angela Dowds  
Trustee

10<sup>th</sup> October 2025

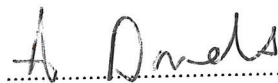
**CLOUGHMILLS COMMUNITY ASSOCIATION  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31st DECEMBER 2024**

		2024	2023
		£	£
<b>Income</b>			
Hall rental		8,493	6,717
Grants		3,260	6,021
Fundraising income		2,307	4,735
		-----	-----
		<b>14,060</b>	17,473
		-----	-----
<b>Expenses</b>			
Insurance	350		-
Utility expenses	5,986		8,590
Building maintenance	6,595		2,230
General expenses	3,035		3,937
Bank charges	94		90
Depreciation	-		1,771
	-----		-----
		<b>16,060</b>	16,618
		-----	-----
Net (deficit)/ surplus for the year		<b>(2,000)</b>	855
		=====	=====
<b>Reconciliation of funds</b>			
Total funds as at 1st January 2024		2,789	1,934
Net (deficit)/ income for the year		(2,000)	855
		-----	-----
<b>Total funds as at 31st December 2024</b>		<b>789</b>	<b>2,789</b>
		=====	=====

**CLOUGHMILLS COMMUNITY ASSOCIATION  
BALANCE SHEET AS AT 31st DECEMBER 2024  
(Charity No. 106443)**

	2024	2023
	£	£
<b>Fixed assets</b>	-	-
	-----	-----
<b>Current assets</b>		
Other debtors	1,154	144
Cash at bank and on hand	27,112	29,024
	-----	-----
	<b>28,266</b>	29,168
	-----	-----
<b>Current liabilities</b>		
Accruals	27,477	26,379
	-----	-----
	<b>27,477</b>	26,379
	-----	-----
<b>Net current liabilities</b>	<b>789</b>	2,789
	-----	-----
<b>Total liabilities</b>	<b>789</b>	2,789
	=====	=====
<b>Represented by</b>		
Unrestricted funds	789	2,789
	-----	-----
<b>Total charity funds</b>	<b>789</b>	<b>2,789</b>
	=====	=====

Approved by the Trustees on 10<sup>th</sup> October 2025 and signed on its behalf:

  
.....  
Mrs Angela Dowds  
Trustee

  
.....  
Mrs Maura Morrison  
Trustee

## **CLOUGHMILLS COMMUNITY ASSOCIATION**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024**

#### **1. Charity Information**

The Charity is an unincorporated body registered with the Charity Commission for Northern Ireland. All of the Charity's activities are carried out throughout Northern Ireland. The correspondence address is 47 Bridge Road, Dunloy, Ballymena, BT44 9EA.

#### **2. Principle accounting policies**

##### **Basis of preparation**

These financial statements are prepared in accordance with The Charities Statement of Recommended Practice under Financial Standing 102.

##### **Income**

Income represents all income received from hall rental, fund raising activities and function income.

##### **Expenditure**

Expenditure is ordinarily recognised at the time of incurring the expense. Liabilities and the related expenditure are also recognised in circumstances in which the charity has a measurable present or legal obligation as a result of the past event, and it is probable that a transfer of economic benefits will be required for settlement.

##### **Tangible assets**

The tangible assets of the charity comprise of plant and equipment which is depreciated at a rate calculated to reduce it to residual value at the end of its expected normal life on a straight-line basis at a rate of 20% per annum.

##### **Funds**

Unrestricted funds are spent or applied at the discretion of the trustees to further any of the charity's purposes and may be used to supplement expenditure made from restricted funds. Trustees may, on occasion, choose to set aside a part of the unrestricted funds to be used for a particular future project or commitment. Where such circumstances arise, these funds are separately disclosed as designated funds on the balance sheet. The charity does not hold any restricted funds.

**CLOUGHMILLS COMMUNITY ASSOCIATION  
 NOTES TO THE ACCOUNTS FOR THE  
 YEAR ENDED 31st DECEMBER 2024 (cont'd)**

**3. Fixed assets**

	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1st January 2024	8,843	8,843
<b>At 31st December 2024</b>	<u><b>8,843</b></u>	<u><b>8,843</b></u>
<b>Depreciation</b>		
At 1st January 2024	8,843	8,843
Depreciation	-	-
<b>At 31st December 2024</b>	<u><b>8,843</b></u>	<u><b>8,843</b></u>
<b>Net book value</b>		
<b>At 31st December 2024</b>	<u><u>-</u></u>	<u><u>-</u></u>
At 31st December 2023	<u><u>-</u></u>	<u><u>-</u></u>

## CLOUGHMILLS COMMUNITY ASSOCIATION

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CLOUGHMILLS COMMUNITY ASSOCIATION

I report on the accounts for the year ended 31st December 2024, which are set out on pages 3 to 6.

#### Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

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

#### Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.


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

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

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

#### Independent examiner's statement

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



Sean McIlhatton  
Member of the Institute of Chartered  
Accountants in Ireland

Stevenson and Wilson  
22-30 Broadway Avenue  
Ballymena

10<sup>th</sup> October 2025

**Cloughmills Community Association**

Northern Ireland - Charity number 106443

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# Accounts

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**CLOUGHMILLS COMMUNITY ASSOCIATION**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED**

**31st DECEMBER 2023**

**CLOUGHMILLS COMMUNITY ASSOCIATION  
TRUSTEES' REPORT FOR THE YEAR  
ENDED 31st DECEMBER 2023**

**Reference and administrative details**

Charity name	Cloughmills Community Association
Registration body	The Charity Commission of Northern Ireland
Charity registration number	106443
Correspondence address	Cloughmills Community Association C/O Angela Dowds 46 Bridge Road Dunloy Ballymena BT44 9EA

Trustees	Mrs Angela Dowds Mrs Donna Magill Mr Donal Martin Mrs Maura Morrison Mrs Phyllis Mc Cann Mr Paul Mc Cormac Mrs Carmel Mc Guckian Mr John Mc Guckian Mrs Eileen O' Toole Mr David Robinson MBE Mrs Orla Smyth
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**Objectives and activities**

The principal activities of the charity are relief of poverty, enhancement of education and promotion of facilities in the interest of social welfare for recreation and leisure. The objective is to improve conditions of life for all inhabitants of Cloughmills (Co. Antrim) and its surrounding areas. The charity aims to provide community hall facilities for all members of the community to develop and maintain the strong, vibrant community spirit in the village and surrounding area.

**CLOUGHMILLS COMMUNITY ASSOCIATION  
TRUSTEES' REPORT (continued)**

**Achievements and performance**

The hall is used by a wide variety of people including community groups. These users pay a modest fee and this income, together with that from fundraising and social events provides funds for the maintenance for the building.

**Financial review**

In the year to 31st December 2023, income totalled £17,473 and expenses, £16,618 resulting in a net surplus for the year of £855.

At the year end the net assets of the Association were £2,789. The Association aims to retain a small surplus each year to ensure that any wider charitable purpose can be funded from reserves.

**Structure, governance and management**

The Association maintains a constitutional document which was updated and approved by the members in 2017. It describes the purpose and the public benefit objectives of the Association. The detail can all be found on The Charity Commission of Northern Ireland's website.

The appointment of Trustees is governed by the constitution. Applications to become a trustee require majority approval from the existing Trustees and the Association's members.

**Exemptions from disclosure**

The Association is not availing of any disclosure exemptions.

**Funds held as custodian trustee on behalf of others**

The Association does not hold any funds as a custodian trustee.

Approved by the Association and signed on its behalf



.....  
Mrs Angela Dowds  
Trustee

2<sup>nd</sup> September 2024


**CLOUGHMILLS COMMUNITY ASSOCIATION  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31st DECEMBER 2023**

	2023	2022
	£	£
<b>Income</b>		
Hall rental		
Grants	6,717	9,890
Fundraising income	6,021	6,215
	4,735	7,982
	-----	-----
	<b>17,473</b>	<b>24,087</b>
	-----	-----
<b>Expenses</b>		
Insurance		
Utility expenses	-	
Building maintenance	8,590	1,400
General expenses	2,230	5,007
Bank charges	3,937	10,331
Depreciation	90	1,023
Donation	1,771	140
	-	1,768
	-----	4,940
		-----
Net surplus /(deficit) for the year	<b>16,618</b>	<b>24,609</b>
	-----	-----
	<b>855</b>	<b>(522)</b>
	=====	=====
<b>Reconciliation of funds</b>		
Total funds as at 1st January 2023		
Net income for the year	1,934	2,456
	855	(522)
	-----	-----
<b>Total funds as at 31st December 2023</b>	<b>2,789</b>	<b>1,934</b>
	=====	=====

**CLOUGHMILLS COMMUNITY ASSOCIATION  
BALANCE SHEET AS AT 31st DECEMBER 2023  
(Charity No. 106443)**

	2023	2022
	£	£
<b>Fixed assets</b>		
<b>Current assets</b>	-	1,771
Other debtors	-----	-----
Cash at bank and on hand	144	32
	<b>29,024</b>	<b>26,619</b>
	-----	-----
	<b>29,168</b>	<b>26,651</b>
	-----	-----
<b>Current liabilities</b>		
Accruals		
	<b>26,379</b>	<b>26,488</b>
	-----	-----
	<b>26,379</b>	<b>26,488</b>
	-----	-----
<b>Net current assets</b>		
	<b>2,789</b>	<b>163</b>
	-----	-----
<b>Total assets</b>	<b>2,789</b>	<b>1,934</b>
	=====	=====
<b>Represented by</b>		
Unrestricted funds		
	<b>2,789</b>	<b>1,934</b>
	-----	-----
<b>Total charity funds</b>	<b>2,789</b>	<b>1,934</b>
	=====	=====

Approved by the Trustees on 2<sup>nd</sup> September 2024 and signed on its behalf:

  
.....  
Mrs Angela Dowds  
Trustee

  
.....  
Mrs Maura Morrison  
Trustee

# Cloughmills Community Association

## Notes to the Accounts for the Year ended 31st December 2023

### 1. Charity Information

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### 2. Principle accounting policies

#### Basis of preparation

These financial statements are prepared in accordance with The Charities Statement of Recommended Practice under Financial Standing 102.

#### Income

Income represents all income received from hall rental, fund raising activities and function income.

#### Expenditure

Expenditure is ordinarily recognised at the time of incurring the expense. Liabilities and the related expenditure are also recognised in circumstances in which the charity has a measurable present or legal obligation as a result of the past event, and it is probable that a transfer of economic benefits will be required for settlement.

#### Tangible assets

The tangible assets of the charity comprise of plant and equipment which is depreciated at a rate calculated to reduce it to residual value at the end of its expected normal life on a straight-line basis at a rate of 20% per annum.

#### Funds

Unrestricted funds are spent or applied at the discretion of the trustees to further any of the charity's purposes and may be used to supplement expenditure made from restricted funds. Trustees may, on occasion, choose to set aside a part of the unrestricted funds to be used for a particular future project or commitment. Where such circumstances arise, these funds are separately disclosed as designated funds on the balance sheet. The charity does not hold any restricted funds.

**CLOUGHMILLS COMMUNITY ASSOCIATION**

**NOTES TO THE ACCOUNTS FOR THE  
YEAR ENDED 31st DECEMBER 2023 (cont'd)**

**3. Fixed assets**

	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1st January 2023	8,843	8,843
<b>At 31st December 2023</b>	<u>8,843</u>	<u>8,843</u>
<b>Depreciation</b>		
At 1st January 2023	7,072	7,072
Depreciation	1,771	1,771
<b>At 31st December 2023</b>	<u>8,843</u>	<u>8,843</u>
<b>Net book value</b>		
At 31st December 2023	-	-
At 31st December 2022	<u>1,771</u>	<u>1,771</u>

## CLOUGHMILLS COMMUNITY ASSOCIATION

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CLOUGHMILLS COMMUNITY ASSOCIATION

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#### Basis of independent examiner's report

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Sean McIlhatton  
Member of the Institute of Chartered  
Accountants in Ireland

Stevenson and Wilson  
22-30 Broadway Avenue  
Ballymena

2<sup>nd</sup> September 2024

**Cloughmills Community Association**

Northern Ireland - Charity number 106443

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# Annual report

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**CLOUGHMILLS COMMUNITY ASSOCIATION**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED**

**31st DECEMBER 2023**

**CLOUGHMILLS COMMUNITY ASSOCIATION  
TRUSTEES' REPORT FOR THE YEAR  
ENDED 31st DECEMBER 2023**

**Reference and administrative details**

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Registration body	The Charity Commission of Northern Ireland
Charity registration number	106443
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Trustees	Mrs Angela Dowds Mrs Donna Magill Mr Donal Martin Mrs Maura Morrison Mrs Phyllis Mc Cann Mr Paul Mc Cormac Mrs Carmel Mc Guckian Mr John Mc Guckian Mrs Eileen O' Toole Mr David Robinson MBE Mrs Orla Smyth
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**Objectives and activities**

The principal activities of the charity are relief of poverty, enhancement of education and promotion of facilities in the interest of social welfare for recreation and leisure. The objective is to improve conditions of life for all inhabitants of Cloughmills (Co. Antrim) and its surrounding areas. The charity aims to provide community hall facilities for all members of the community to develop and maintain the strong, vibrant community spirit in the village and surrounding area.

**CLOUGHMILLS COMMUNITY ASSOCIATION  
TRUSTEES' REPORT (continued)**

**Achievements and performance**

The hall is used by a wide variety of people including community groups. These users pay a modest fee and this income, together with that from fundraising and social events provides funds for the maintenance for the building.

**Financial review**

In the year to 31st December 2023, income totalled £17,473 and expenses, £16,618 resulting in a net surplus for the year of £855.

At the year end the net assets of the Association were £2,789. The Association aims to retain a small surplus each year to ensure that any wider charitable purpose can be funded from reserves.

**Structure, governance and management**

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The appointment of Trustees is governed by the constitution. Applications to become a trustee require majority approval from the existing Trustees and the Association's members.

**Exemptions from disclosure**

The Association is not availing of any disclosure exemptions.

**Funds held as custodian trustee on behalf of others**

The Association does not hold any funds as a custodian trustee.

Approved by the Association and signed on its behalf



.....  
Mrs Angela Dowds  
Trustee

2<sup>nd</sup> September 2024


**CLOUGHMILLS COMMUNITY ASSOCIATION  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31st DECEMBER 2023**

	2023	2022
	£	£
<b>Income</b>		
Hall rental		
Grants	6,717	9,890
Fundraising income	6,021	6,215
	4,735	7,982
	-----	-----
	<b>17,473</b>	<b>24,087</b>
	-----	-----
<b>Expenses</b>		
Insurance		
Utility expenses	-	
Building maintenance	8,590	1,400
General expenses	2,230	5,007
Bank charges	3,937	10,331
Depreciation	90	1,023
Donation	1,771	140
	-	1,768
	-----	4,940
		-----
Net surplus /(deficit) for the year	<b>16,618</b>	<b>24,609</b>
	-----	-----
	<b>855</b>	<b>(522)</b>
	=====	=====
<b>Reconciliation of funds</b>		
Total funds as at 1st January 2023		
Net income for the year	1,934	2,456
	855	(522)
	-----	-----
<b>Total funds as at 31st December 2023</b>	<b>2,789</b>	<b>1,934</b>
	=====	=====

**CLOUGHMILLS COMMUNITY ASSOCIATION  
BALANCE SHEET AS AT 31st DECEMBER 2023  
(Charity No. 106443)**

	2023	2022
	£	£
<b>Fixed assets</b>		
<b>Current assets</b>	-	1,771
Other debtors	-----	-----
Cash at bank and on hand	144	32
	<b>29,024</b>	<b>26,619</b>
	-----	-----
	<b>29,168</b>	<b>26,651</b>
	-----	-----
<b>Current liabilities</b>		
Accruals		
	<b>26,379</b>	<b>26,488</b>
	-----	-----
	<b>26,379</b>	<b>26,488</b>
	-----	-----
<b>Net current assets</b>		
	<b>2,789</b>	<b>163</b>
	-----	-----
<b>Total assets</b>	<b>2,789</b>	<b>1,934</b>
	=====	=====
<b>Represented by</b>		
Unrestricted funds		
	<b>2,789</b>	<b>1,934</b>
	-----	-----
<b>Total charity funds</b>	<b>2,789</b>	<b>1,934</b>
	=====	=====

Approved by the Trustees on 2<sup>nd</sup> September 2024 and signed on its behalf:

  
.....  
Mrs Angela Dowds  
Trustee

  
.....  
Mrs Maura Morrison  
Trustee

# Cloughmills Community Association

## Notes to the Accounts for the Year ended 31st December 2023

### 1. Charity Information

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#### Income

Income represents all income received from hall rental, fund raising activities and function income.

#### Expenditure

Expenditure is ordinarily recognised at the time of incurring the expense. Liabilities and the related expenditure are also recognised in circumstances in which the charity has a measurable present or legal obligation as a result of the past event, and it is probable that a transfer of economic benefits will be required for settlement.

#### Tangible assets

The tangible assets of the charity comprise of plant and equipment which is depreciated at a rate calculated to reduce it to residual value at the end of its expected normal life on a straight-line basis at a rate of 20% per annum.

#### Funds

Unrestricted funds are spent or applied at the discretion of the trustees to further any of the charity's purposes and may be used to supplement expenditure made from restricted funds. Trustees may, on occasion, choose to set aside a part of the unrestricted funds to be used for a particular future project or commitment. Where such circumstances arise, these funds are separately disclosed as designated funds on the balance sheet. The charity does not hold any restricted funds.

**CLOUGHMILLS COMMUNITY ASSOCIATION**

**NOTES TO THE ACCOUNTS FOR THE  
YEAR ENDED 31st DECEMBER 2023 (cont'd)**

**3. Fixed assets**

	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1st January 2023	8,843	8,843
<b>At 31st December 2023</b>	<u>8,843</u>	<u>8,843</u>
<b>Depreciation</b>		
At 1st January 2023	7,072	7,072
Depreciation	1,771	1,771
<b>At 31st December 2023</b>	<u>8,843</u>	<u>8,843</u>
<b>Net book value</b>		
At 31st December 2023	-	-
At 31st December 2022	<u>1,771</u>	<u>1,771</u>

## CLOUGHMILLS COMMUNITY ASSOCIATION

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CLOUGHMILLS COMMUNITY ASSOCIATION

I report on the accounts for the year ended 31st December 2023, which are set out on pages 3 to 6.

#### Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

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

#### Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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

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

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

#### Independent examiner's statement

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



Sean McIlhatton  
Member of the Institute of Chartered  
Accountants in Ireland

Stevenson and Wilson  
22-30 Broadway Avenue  
Ballymena

2<sup>nd</sup> September 2024

**Cloughmills Community Association**

Northern Ireland - Charity number 106443

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# Annual return

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**CLOUGHMILLS COMMUNITY ASSOCIATION**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED**

**31st DECEMBER 2023**

**CLOUGHMILLS COMMUNITY ASSOCIATION  
TRUSTEES' REPORT FOR THE YEAR  
ENDED 31st DECEMBER 2023**

**Reference and administrative details**

Charity name	Cloughmills Community Association
Registration body	The Charity Commission of Northern Ireland
Charity registration number	106443
Correspondence address	Cloughmills Community Association C/O Angela Dowds 46 Bridge Road Dunloy Ballymena BT44 9EA

Trustees	Mrs Angela Dowds Mrs Donna Magill Mr Donal Martin Mrs Maura Morrison Mrs Phyllis Mc Cann Mr Paul Mc Cormac Mrs Carmel Mc Guckian Mr John Mc Guckian Mrs Eileen O' Toole Mr David Robinson MBE Mrs Orla Smyth
----------	--

**Objectives and activities**

The principal activities of the charity are relief of poverty, enhancement of education and promotion of facilities in the interest of social welfare for recreation and leisure. The objective is to improve conditions of life for all inhabitants of Cloughmills (Co. Antrim) and its surrounding areas. The charity aims to provide community hall facilities for all members of the community to develop and maintain the strong, vibrant community spirit in the village and surrounding area.

**CLOUGHMILLS COMMUNITY ASSOCIATION  
TRUSTEES' REPORT (continued)**

**Achievements and performance**

The hall is used by a wide variety of people including community groups. These users pay a modest fee and this income, together with that from fundraising and social events provides funds for the maintenance for the building.

**Financial review**

In the year to 31st December 2023, income totalled £17,473 and expenses, £16,618 resulting in a net surplus for the year of £855.

At the year end the net assets of the Association were £2,789. The Association aims to retain a small surplus each year to ensure that any wider charitable purpose can be funded from reserves.

**Structure, governance and management**

The Association maintains a constitutional document which was updated and approved by the members in 2017. It describes the purpose and the public benefit objectives of the Association. The detail can all be found on The Charity Commission of Northern Ireland's website.

The appointment of Trustees is governed by the constitution. Applications to become a trustee require majority approval from the existing Trustees and the Association's members.

**Exemptions from disclosure**

The Association is not availing of any disclosure exemptions.

**Funds held as custodian trustee on behalf of others**

The Association does not hold any funds as a custodian trustee.

Approved by the Association and signed on its behalf



.....  
Mrs Angela Dowds  
Trustee

2<sup>nd</sup> September 2024


**CLOUGHMILLS COMMUNITY ASSOCIATION  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31st DECEMBER 2023**

	2023	2022
	£	£
<b>Income</b>		
Hall rental		
Grants	6,717	9,890
Fundraising income	6,021	6,215
	4,735	7,982
	-----	-----
	<b>17,473</b>	<b>24,087</b>
	-----	-----
<b>Expenses</b>		
Insurance		
Utility expenses	-	
Building maintenance	8,590	1,400
General expenses	2,230	5,007
Bank charges	3,937	10,331
Depreciation	90	1,023
Donation	1,771	140
	-	1,768
	-----	4,940
		-----
Net surplus /(deficit) for the year	<b>16,618</b>	<b>24,609</b>
	-----	-----
	<b>855</b>	<b>(522)</b>
	=====	=====
<b>Reconciliation of funds</b>		
Total funds as at 1st January 2023		
Net income for the year	1,934	2,456
	855	(522)
	-----	-----
<b>Total funds as at 31st December 2023</b>	<b>2,789</b>	<b>1,934</b>
	=====	=====

**CLOUGHMILLS COMMUNITY ASSOCIATION  
BALANCE SHEET AS AT 31st DECEMBER 2023  
(Charity No. 106443)**

	2023	2022
	£	£
<b>Fixed assets</b>		
<b>Current assets</b>	-	1,771
Other debtors	-----	-----
Cash at bank and on hand	144	32
	<b>29,024</b>	<b>26,619</b>
	-----	-----
	<b>29,168</b>	<b>26,651</b>
	-----	-----
<b>Current liabilities</b>		
Accruals		
	<b>26,379</b>	<b>26,488</b>
	-----	-----
	<b>26,379</b>	<b>26,488</b>
	-----	-----
<b>Net current assets</b>		
	<b>2,789</b>	<b>163</b>
	-----	-----
<b>Total assets</b>	<b>2,789</b>	<b>1,934</b>
	=====	=====
<b>Represented by</b>		
Unrestricted funds		
	<b>2,789</b>	<b>1,934</b>
	-----	-----
<b>Total charity funds</b>	<b>2,789</b>	<b>1,934</b>
	=====	=====

Approved by the Trustees on 2<sup>nd</sup> September 2024 and signed on its behalf:

  
.....  
Mrs Angela Dowds  
Trustee

  
.....  
Mrs Maura Morrison  
Trustee

# Cloughmills Community Association

## Notes to the Accounts for the Year ended 31st December 2023

### 1. Charity Information

The Charity is an unincorporated body registered with the Charity Commission for Northern Ireland. All of the Charity's activities are carried out throughout Northern Ireland. The correspondence address is 47 Bridge Road, Dunloy, Ballymena, BT44 9EA.

### 2. Principle accounting policies

#### Basis of preparation

These financial statements are prepared in accordance with The Charities Statement of Recommended Practice under Financial Standing 102.

#### Income

Income represents all income received from hall rental, fund raising activities and function income.

#### Expenditure

Expenditure is ordinarily recognised at the time of incurring the expense. Liabilities and the related expenditure are also recognised in circumstances in which the charity has a measurable present or legal obligation as a result of the past event, and it is probable that a transfer of economic benefits will be required for settlement.

#### Tangible assets

The tangible assets of the charity comprise of plant and equipment which is depreciated at a rate calculated to reduce it to residual value at the end of its expected normal life on a straight-line basis at a rate of 20% per annum.

#### Funds

Unrestricted funds are spent or applied at the discretion of the trustees to further any of the charity's purposes and may be used to supplement expenditure made from restricted funds. Trustees may, on occasion, choose to set aside a part of the unrestricted funds to be used for a particular future project or commitment. Where such circumstances arise, these funds are separately disclosed as designated funds on the balance sheet. The charity does not hold any restricted funds.

**CLOUGHMILLS COMMUNITY ASSOCIATION**

**NOTES TO THE ACCOUNTS FOR THE  
YEAR ENDED 31st DECEMBER 2023 (cont'd)**

**3. Fixed assets**

	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1st January 2023	8,843	8,843
<b>At 31st December 2023</b>	<u>8,843</u>	<u>8,843</u>
<b>Depreciation</b>		
At 1st January 2023	7,072	7,072
Depreciation	1,771	1,771
<b>At 31st December 2023</b>	<u>8,843</u>	<u>8,843</u>
<b>Net book value</b>		
At 31st December 2023	-	-
At 31st December 2022	<u>1,771</u>	<u>1,771</u>

## CLOUGHMILLS COMMUNITY ASSOCIATION

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CLOUGHMILLS COMMUNITY ASSOCIATION

I report on the accounts for the year ended 31st December 2023, which are set out on pages 3 to 6.

#### Respective responsibilities of charity trustees and examiner

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

It is my responsibility to:

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

#### Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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

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

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

#### Independent examiner's statement

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



Sean McIlhatton  
Member of the Institute of Chartered  
Accountants in Ireland

Stevenson and Wilson  
22-30 Broadway Avenue  
Ballymena

2<sup>nd</sup> September 2024

**Cloughmills Community Association**

Northern Ireland - Charity number 106443

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# Accounts

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**CLOUGHMILLS COMMUNITY ASSOCIATION**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED**

**31st DECEMBER 2022**

**CLOUGHMILLS COMMUNITY ASSOCIATION  
TRUSTEES' REPORT FOR THE YEAR  
ENDED 31st DECEMBER 2022**

**Reference and administrative details**

Charity name	Cloughmills Community Association
Registration body	The Charity Commission of Northern Ireland
Charity registration number	106443
Correspondence address	Cloughmills Community Association C/O Angela Dowds 46 Bridge Road Dunloy Ballymena BT44 9EA

Trustees	Mr David Robinson MBE
	Mr Paul McCormac
	Mrs Eileen O'Toole
	Mrs Orla Smyth
	Mrs Carmel McGuckian
	Mrs Phyllis McCann
	Mr John McGuckian
	Mrs Angela Dowds
	Mrs Donna Magill
	Mrs Maura Morrison
	Mr Donal Martin

**Objectives and activities**

The principle activities of the charity are relief of poverty, enhancement of education and promotion of facilities in the interest of social welfare for recreation and leisure. The objective is to improve conditions of life for all inhabitants of Cloughmills (Co. Antrim) and its surrounding areas. The charity aims to provide community hall facilities for all members of the community to develop and maintain the strong, vibrant community spirit in the village and surrounding area.

**CLOUGMILLS COMMUNITY ASSOCIATION  
TRUSTES' REPORT (*continued*)**

**Achievements and performance**

The hall is used by a wide variety of people including community groups. These users pay a modest fee and this income, together with that from fundraising and social events provides funds for the maintenance for the building.

**Financial review**

In the year to 31st December 2022, income totalled £24,924 and expenses, £25,446 resulting in a net deficit for the year of £522.

At the year end the net assets of the Association were £1,934. The Association aims to retain a small surplus each year to ensure that any wider charitable purpose can be funded from reserves.

**Structure, governance and management**

The Association maintains a constitutional document which was updated and approved by the members in 2017. It describes the purpose and the public benefit objectives of the Association. The detail can all be found on The Charity Commission of Northern Ireland's website.

The appointment of Trustees is governed by the constitution. Applications to become a trustee require majority approval from the existing Trustees and the Association's members.

**Exemptions from disclosure**

The Association is not availing of any disclosure exemptions.

**Funds held as custodian trustee on behalf of others**

The Association does not hold any funds as a custodian trustee.

Approved by the Association and signed on its behalf



.....  
Mrs Angela Dowds  
Trustee

24th October 2023

**CLOUGHMILLS COMMUNITY ASSOCIATION  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31st DECEMBER 2022**

	2022	2021
	£	£
<b>Income</b>		
Hall rental	9,890	6,070
Grants	6,215	250
Fundraising income	7,982	-
	-----	-----
	<b>24,087</b>	<b>6,320</b>
	-----	-----
<b>Expenses</b>		
Insurance	1,400	1,400
Utility expenses	5,007	4,364
Building maintenance	10,331	8,097
General expenses	1,023	1,156
Bank charges	140	69
Depreciation	1,768	1,768
Donation	4,940	-
	-----	-----
	<b>24,609</b>	<b>16,854</b>
	-----	-----
Net (deficit)/surplus for the year	<b>(522)</b>	<b>(10,534)</b>
	=====	=====
<b>Reconciliation of funds</b>		
Total funds as at 1st January 2022	2,456	12,990
Net income for the year	(522)	(10,534)
	-----	-----
<b>Total funds as at 31st December 2022</b>	<b>1,934</b>	<b>2,456</b>
	=====	=====

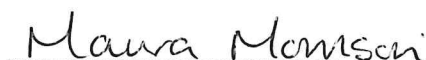
**CLOUGHMILLS COMMUNITY ASSOCIATION  
BALANCE SHEET AS AT 31st DECEMBER 2022  
(Charity No. 106443)**

	2022	2021
	£	£
<b>Fixed assets</b>	<b>1,771</b>	<b>3,539</b>
	-----	-----
<b>Current assets</b>		
Other debtors	32	16
Cash at bank and on hand	26,619	18,838
	-----	-----
	<b>26,651</b>	<b>18,854</b>
	-----	-----
<b>Current liabilities</b>		
Accruals	26,488	19,937
	-----	-----
	<b>26,488</b>	<b>19,937</b>
	-----	-----
<b>Net current (liabilities)/assets</b>	<b>163</b>	<b>(1,083)</b>
	-----	-----
<b>Total assets</b>	<b>1,934</b>	<b>2,456</b>
	=====	=====
<b>Represented by</b>		
Unrestricted funds	1,934	2,456
	-----	-----
<b>Total charity funds</b>	<b>1,934</b>	<b>2,456</b>
	=====	=====

Approved by the Trustees on 24th October 2023 and signed on its behalf:



Mrs Angela Dowds  
Trustee



Mrs Maura Morrison  
Trustee

## **CLOUGHMILLS COMMUNITY ASSOCIATION**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022**

#### **1. Charity Information**

The Charity is an unincorporated body registered with the Charity Commission for Northern Ireland. All of the Charity's activities are carried out throughout Northern Ireland. The correspondence address is 47 Bridge Road, Dunloy, Ballymena, BT44 9EA.

#### **2. Principle accounting policies**

##### **Basis of preparation**

These financial statements are prepared in accordance with The Charities Statement of Recommended Practice under Financial Standing 102.

##### **Income**

Income represents all income received from hall rental, fund raising activities and function income.

##### **Expenditure**

Expenditure is ordinarily recognised at the time of incurring the expense. Liabilities and the related expenditure are also recognised in circumstances in which the charity has a measurable present or legal obligation as a result of the past event, and it is probable that a transfer of economic benefits will be required for settlement.

##### **Tangible assets**

The tangible assets of the charity comprise of plant and equipment which is depreciated at a rate calculated to reduce it to residual value at the end of its expected normal life on a straight-line basis at a rate of 20% per annum.

##### **Funds**

Unrestricted funds are spent or applied at the discretion of the trustees to further any of the charity's purposes and may be used to supplement expenditure made from restricted funds. Trustees may, on occasion, choose to set aside a part of the unrestricted funds to be used for a particular future project or commitment. Where such circumstances arise, these funds are separately disclosed as designated funds on the balance sheet. The charity does not hold any restricted funds.

## CLOUGHMILLS COMMUNITY ASSOCIATION

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022 (cont'd)

#### 3. Fixed assets

	Equipment	Total
	£	£
<b>Cost</b>		
At 1st January 2022	8,843	8,843
<b>At 31st December 2022</b>	<u>8,843</u>	<u>8,843</u>
<b>Depreciation</b>		
At 1st January 2022	5,304	5,304
Depreciation	1,768	1,768
<b>At 31st December 2022</b>	<u>7,072</u>	<u>7,072</u>
<b>Net book value</b>		
<b>At 31st December 2022</b>	<u>1,771</u>	<u>1,771</u>
At 31st December 2021	<u>3,539</u>	<u>3,539</u>

## **CLOUGHMILLS COMMUNITY ASSOCIATION**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CLOUGHMILLS COMMUNITY ASSOCIATION**

I report on the accounts for the year ended 31st December 2022, which are set out on pages 3 to 6.

#### **Respective responsibilities of charity trustees and examiner**

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

It is my responsibility to:

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

#### **Basis of independent examiner's report**

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4. That there is further information needed for a proper understanding of the accounts to be reached.

#### **Independent examiner's statement**

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Sean McIlhatton  
Member of the Institute of Chartered  
Accountants in Ireland

Stevenson and Wilson  
22-30 Broadway Avenue  
Ballymena

24th October 2023

**Cloughmills Community Association**

Northern Ireland - Charity number 106443

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# Annual report

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**CLOUGHMILLS COMMUNITY ASSOCIATION**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED**

**31st DECEMBER 2022**

**CLOUGHMILLS COMMUNITY ASSOCIATION  
TRUSTEES' REPORT FOR THE YEAR  
ENDED 31st DECEMBER 2022**

**Reference and administrative details**

Charity name	Cloughmills Community Association
Registration body	The Charity Commission of Northern Ireland
Charity registration number	106443
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Trustees	Mr David Robinson MBE
	Mr Paul McCormac
	Mrs Eileen O'Toole
	Mrs Orla Smyth
	Mrs Carmel McGuckian
	Mrs Phyllis McCann
	Mr John McGuckian
	Mrs Angela Dowds
	Mrs Donna Magill
	Mrs Maura Morrison
	Mr Donal Martin

**Objectives and activities**

The principle activities of the charity are relief of poverty, enhancement of education and promotion of facilities in the interest of social welfare for recreation and leisure. The objective is to improve conditions of life for all inhabitants of Cloughmills (Co. Antrim) and its surrounding areas. The charity aims to provide community hall facilities for all members of the community to develop and maintain the strong, vibrant community spirit in the village and surrounding area.

**CLOUGMILLS COMMUNITY ASSOCIATION  
TRUSTES' REPORT (*continued*)**

**Achievements and performance**

The hall is used by a wide variety of people including community groups. These users pay a modest fee and this income, together with that from fundraising and social events provides funds for the maintenance for the building.

**Financial review**

In the year to 31st December 2022, income totalled £24,924 and expenses, £25,446 resulting in a net deficit for the year of £522.

At the year end the net assets of the Association were £1,934. The Association aims to retain a small surplus each year to ensure that any wider charitable purpose can be funded from reserves.

**Structure, governance and management**

The Association maintains a constitutional document which was updated and approved by the members in 2017. It describes the purpose and the public benefit objectives of the Association. The detail can all be found on The Charity Commission of Northern Ireland's website.

The appointment of Trustees is governed by the constitution. Applications to become a trustee require majority approval from the existing Trustees and the Association's members.

**Exemptions from disclosure**

The Association is not availing of any disclosure exemptions.

**Funds held as custodian trustee on behalf of others**

The Association does not hold any funds as a custodian trustee.

Approved by the Association and signed on its behalf



.....  
Mrs Angela Dowds  
Trustee

24th October 2023

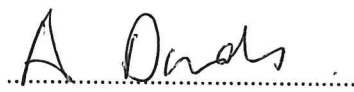
**CLOUGHMILLS COMMUNITY ASSOCIATION  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31st DECEMBER 2022**

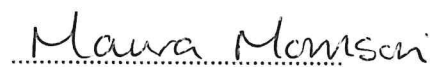
	2022	2021
	£	£
<b>Income</b>		
Hall rental	9,890	6,070
Grants	6,215	250
Fundraising income	7,982	-
	-----	-----
	<b>24,087</b>	<b>6,320</b>
	-----	-----
<b>Expenses</b>		
Insurance	1,400	1,400
Utility expenses	5,007	4,364
Building maintenance	10,331	8,097
General expenses	1,023	1,156
Bank charges	140	69
Depreciation	1,768	1,768
Donation	4,940	-
	-----	-----
	<b>24,609</b>	<b>16,854</b>
	-----	-----
Net (deficit)/surplus for the year	<b>(522)</b>	<b>(10,534)</b>
	=====	=====
<b>Reconciliation of funds</b>		
Total funds as at 1st January 2022	2,456	12,990
Net income for the year	(522)	(10,534)
	-----	-----
<b>Total funds as at 31st December 2022</b>	<b>1,934</b>	<b>2,456</b>
	=====	=====

**CLOUGHMILLS COMMUNITY ASSOCIATION  
BALANCE SHEET AS AT 31st DECEMBER 2022  
(Charity No. 106443)**

	2022	2021
	£	£
<b>Fixed assets</b>	<b>1,771</b>	<b>3,539</b>
	-----	-----
<b>Current assets</b>		
Other debtors	32	16
Cash at bank and on hand	26,619	18,838
	-----	-----
	<b>26,651</b>	<b>18,854</b>
	-----	-----
<b>Current liabilities</b>		
Accruals	26,488	19,937
	-----	-----
	<b>26,488</b>	<b>19,937</b>
	-----	-----
<b>Net current (liabilities)/assets</b>	<b>163</b>	<b>(1,083)</b>
	-----	-----
<b>Total assets</b>	<b>1,934</b>	<b>2,456</b>
	=====	=====
<b>Represented by</b>		
Unrestricted funds	1,934	2,456
	-----	-----
<b>Total charity funds</b>	<b>1,934</b>	<b>2,456</b>
	=====	=====

Approved by the Trustees on 24th October 2023 and signed on its behalf:

  
.....  
Mrs Angela Dowds  
Trustee

  
.....  
Mrs Maura Morrison  
Trustee

## **CLOUGHMILLS COMMUNITY ASSOCIATION**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022**

#### **1. Charity Information**

The Charity is an unincorporated body registered with the Charity Commission for Northern Ireland. All of the Charity's activities are carried out throughout Northern Ireland. The correspondence address is 47 Bridge Road, Dunloy, Ballymena, BT44 9EA.

#### **2. Principle accounting policies**

##### **Basis of preparation**

These financial statements are prepared in accordance with The Charities Statement of Recommended Practice under Financial Standing 102.

##### **Income**

Income represents all income received from hall rental, fund raising activities and function income.

##### **Expenditure**

Expenditure is ordinarily recognised at the time of incurring the expense. Liabilities and the related expenditure are also recognised in circumstances in which the charity has a measurable present or legal obligation as a result of the past event, and it is probable that a transfer of economic benefits will be required for settlement.

##### **Tangible assets**

The tangible assets of the charity comprise of plant and equipment which is depreciated at a rate calculated to reduce it to residual value at the end of its expected normal life on a straight-line basis at a rate of 20% per annum.

##### **Funds**

Unrestricted funds are spent or applied at the discretion of the trustees to further any of the charity's purposes and may be used to supplement expenditure made from restricted funds. Trustees may, on occasion, choose to set aside a part of the unrestricted funds to be used for a particular future project or commitment. Where such circumstances arise, these funds are separately disclosed as designated funds on the balance sheet. The charity does not hold any restricted funds.

## CLOUGHMILLS COMMUNITY ASSOCIATION

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022 (cont'd)

#### 3. Fixed assets

	Equipment	Total
	£	£
<b>Cost</b>		
At 1st January 2022	8,843	8,843
<b>At 31st December 2022</b>	<u>8,843</u>	<u>8,843</u>
<b>Depreciation</b>		
At 1st January 2022	5,304	5,304
Depreciation	1,768	1,768
<b>At 31st December 2022</b>	<u>7,072</u>	<u>7,072</u>
<b>Net book value</b>		
<b>At 31st December 2022</b>	<u>1,771</u>	<u>1,771</u>
At 31st December 2021	<u>3,539</u>	<u>3,539</u>

## **CLOUGHMILLS COMMUNITY ASSOCIATION**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CLOUGHMILLS COMMUNITY ASSOCIATION**

I report on the accounts for the year ended 31st December 2022, which are set out on pages 3 to 6.

#### **Respective responsibilities of charity trustees and examiner**

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

It is my responsibility to:

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

#### **Basis of independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

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

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

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

#### **Independent examiner's statement**

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



Sean McIlhatton  
Member of the Institute of Chartered  
Accountants in Ireland

Stevenson and Wilson  
22-30 Broadway Avenue  
Ballymena

24th October 2023

**Cloughmills Community Association**

Northern Ireland - Charity number 106443

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# Annual return

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**CLOUGHMILLS COMMUNITY ASSOCIATION**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED**

**31st DECEMBER 2022**

**CLOUGHMILLS COMMUNITY ASSOCIATION  
TRUSTEES' REPORT FOR THE YEAR  
ENDED 31st DECEMBER 2022**

**Reference and administrative details**

Charity name	Cloughmills Community Association
Registration body	The Charity Commission of Northern Ireland
Charity registration number	106443
Correspondence address	Cloughmills Community Association C/O Angela Dowds 46 Bridge Road Dunloy Ballymena BT44 9EA

Trustees	Mr David Robinson MBE
	Mr Paul McCormac
	Mrs Eileen O'Toole
	Mrs Orla Smyth
	Mrs Carmel McGuckian
	Mrs Phyllis McCann
	Mr John McGuckian
	Mrs Angela Dowds
	Mrs Donna Magill
	Mrs Maura Morrison
	Mr Donal Martin

**Objectives and activities**

The principle activities of the charity are relief of poverty, enhancement of education and promotion of facilities in the interest of social welfare for recreation and leisure. The objective is to improve conditions of life for all inhabitants of Cloughmills (Co. Antrim) and its surrounding areas. The charity aims to provide community hall facilities for all members of the community to develop and maintain the strong, vibrant community spirit in the village and surrounding area.

**CLOUGMILLS COMMUNITY ASSOCIATION  
TRUSTES' REPORT (*continued*)**

**Achievements and performance**

The hall is used by a wide variety of people including community groups. These users pay a modest fee and this income, together with that from fundraising and social events provides funds for the maintenance for the building.

**Financial review**

In the year to 31st December 2022, income totalled £24,924 and expenses, £25,446 resulting in a net deficit for the year of £522.

At the year end the net assets of the Association were £1,934. The Association aims to retain a small surplus each year to ensure that any wider charitable purpose can be funded from reserves.

**Structure, governance and management**

The Association maintains a constitutional document which was updated and approved by the members in 2017. It describes the purpose and the public benefit objectives of the Association. The detail can all be found on The Charity Commission of Northern Ireland's website.

The appointment of Trustees is governed by the constitution. Applications to become a trustee require majority approval from the existing Trustees and the Association's members.

**Exemptions from disclosure**

The Association is not availing of any disclosure exemptions.

**Funds held as custodian trustee on behalf of others**

The Association does not hold any funds as a custodian trustee.

Approved by the Association and signed on its behalf



.....  
Mrs Angela Dowds  
Trustee

24th October 2023


**CLOUGHMILLS COMMUNITY ASSOCIATION  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31st DECEMBER 2022**

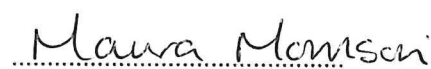
	2022	2021
	£	£
<b>Income</b>		
Hall rental	9,890	6,070
Grants	6,215	250
Fundraising income	7,982	-
	-----	-----
	<b>24,087</b>	<b>6,320</b>
	-----	-----
<b>Expenses</b>		
Insurance	1,400	1,400
Utility expenses	5,007	4,364
Building maintenance	10,331	8,097
General expenses	1,023	1,156
Bank charges	140	69
Depreciation	1,768	1,768
Donation	4,940	-
	-----	-----
	<b>24,609</b>	<b>16,854</b>
	-----	-----
Net (deficit)/surplus for the year	<b>(522)</b>	<b>(10,534)</b>
	=====	=====
<b>Reconciliation of funds</b>		
Total funds as at 1st January 2022	2,456	12,990
Net income for the year	(522)	(10,534)
	-----	-----
<b>Total funds as at 31st December 2022</b>	<b>1,934</b>	<b>2,456</b>
	=====	=====

**CLOUGHMILLS COMMUNITY ASSOCIATION  
BALANCE SHEET AS AT 31st DECEMBER 2022  
(Charity No. 106443)**

	2022	2021
	£	£
<b>Fixed assets</b>	<b>1,771</b>	<b>3,539</b>
	-----	-----
<b>Current assets</b>		
Other debtors	32	16
Cash at bank and on hand	26,619	18,838
	-----	-----
	<b>26,651</b>	<b>18,854</b>
	-----	-----
<b>Current liabilities</b>		
Accruals	26,488	19,937
	-----	-----
	<b>26,488</b>	<b>19,937</b>
	-----	-----
<b>Net current (liabilities)/assets</b>	<b>163</b>	<b>(1,083)</b>
	-----	-----
<b>Total assets</b>	<b>1,934</b>	<b>2,456</b>
	=====	=====
<b>Represented by</b>		
Unrestricted funds	1,934	2,456
	-----	-----
<b>Total charity funds</b>	<b>1,934</b>	<b>2,456</b>
	=====	=====

Approved by the Trustees on 24th October 2023 and signed on its behalf:

  
.....  
Mrs Angela Dowds  
Trustee

  
.....  
Mrs Maura Morrison  
Trustee

## CLOUGHMILLS COMMUNITY ASSOCIATION

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022

#### 1. Charity Information

The Charity is an unincorporated body registered with the Charity Commission for Northern Ireland. All of the Charity's activities are carried out throughout Northern Ireland. The correspondence address is 47 Bridge Road, Dunloy, Ballymena, BT44 9EA.

#### 2. Principle accounting policies

##### Basis of preparation

These financial statements are prepared in accordance with The Charities Statement of Recommended Practice under Financial Standing 102.

##### Income

Income represents all income received from hall rental, fund raising activities and function income.

##### Expenditure

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24th October 2023