

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

10th October 2025


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

		2024	2023
		£	£
Income			
Hall rental		8,493	6,717
Grants		3,260	6,021
Fundraising income		2,307	4,735
		14,060	17,473
Expenses			
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
		16,060	16,618
Net (deficit)/ surplus for the year		(2,000)	855
Reconciliation of funds			
Total funds as at 1st January 2024		2,789	1,934
Net (deficit)/ income for the year		(2,000)	855
Total funds as at 31st December 2024		789	2,789

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

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

Approved by the Trustees on 10th 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

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

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

10th October 2025