

Friends of Cabragh

Northern Ireland · Charity number 107013

Details

Status	Received
Registered	2018-02-13
Register	View on the Charity Commission for Northern Ireland register

Contact

Address
C/O St. Mary's Primary School
10 Whites Road
Cabragh
Dungannon
BT70 3ar
BT70 3AR

Phone 07512748336

Email info@stmarys.cabra.ni.sch.uk

Website www.stmaryscabragh.com

Activities

Purposes: The purpose of the Association (the Purposes) is to advance the education of pupils in the school in particular by: Developing effective relationships between the staff, parents and others associated with the school; Engaging in activities or providing facilities or equipment which support the school and advance the education of the pupils.

What the charity does: The advancement of education

How the charity works: Arts,Cross-border/cross-community,Education/training,Environment/sustainable development/conservation,Playgroup/after schools,Rural development,Sport/recreation

Who the charity helps: Carers,Children (5-13 year olds),Ethnic minorities,General public,Learning disabilities,Parents,Sensory disabilities,Volunteers

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£14,240	£27,589	£0	0

Trustees

Name	Role	Appointed
Claire Mckillion		
Mrs Elaine Toner		
Mrs Fiona Daly		
Mrs Lyndsey Mulgrew		
Mrs Michelle Donaghy		
Nuala Mckenna		

Friends of Cabragh

Northern Ireland - Charity number 107013

Accounts

Charity Number: 107013

Friends of Cabragh

Annual Report and Unaudited Financial Statements

for the financial year ended 31 August 2025

Office
5-7 Irish Street
Dungannon
County Tyrone
BT70 1JW

Registered Office
2 Church Street
Ballygawley
Dungannon
County Tyrone
BT70 2HB

t. 028 8799 0099
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Friends of Cabragh
REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Claire McKillion Mrs. Linda Corrigan Mrs. Nuala McKenna
Charity Number in Northern Ireland	107013
Principal Address	10 Whites Road Dungannon Co. Tyrone BT70 3AN Northern Ireland
Independent Examiner	Mr. Kieran Magill Xeinaidin NI Ltd 2 Church Street Ballygawley Co. Tyrone BT70 2HB Northern Ireland
Principal Bankers	Danske Bank 5-6 Market Square, Dungannon Co Tyrone BT70 1AB Northern Ireland

Friends of Cabragh TRUSTEES' REPORT

for the financial year ended 31 August 2025

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 August 2025.

The financial statements are prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Friends of Cabragh present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 August 2025.

Mission, Objectives and Strategy

Mission Statement

Objectives and Activities

Friends of Cabragh are a group of volunteers who come together to support the local primary school of St Marys Cabragh and enhance the educational experience of the children attending. The Charity support the local school by meeting with the principal to discuss if there are additional educational voluntary support that the Charity can provide. The Charity organise fundraising events to enable them to raise funds that are then used to purchase educational resources or equipment for the children of the school. The benefits will be demonstrated by assessing and evaluating the outcome of activities provided by Friends of Cabragh through questionnaires and feedback from pupils, staff and parents. There is no harm arising from our purposes. The beneficiaries are the pupils, staff and families of St Marys Cabragh Primary School. There is no private benefit from our purposes.

Financial Review

The results for the financial year are set out on page 7 and additional notes are provided showing income and expenditure in greater detail.

Results and Dividends


At the end of the financial year the charity has assets of £3,133 (2024 - £16,482) and liabilities of £0 (2024 - £0). The net assets of the charity have decreased by £(13,349).

Compliance with Sector-Wide Legislation and Standards

The Charity engages pro-actively with legislation, standards and codes which are developed for the sector. Friends of Cabragh subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 31 October 2025 and signed on its behalf by:



Mrs Claire McKillion
Trustee



Mrs. Linda Corrigan
Trustee

Friends of Cabragh
STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 August 2025

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 31 October 2025 and signed on its behalf by:


Mrs Claire McKillion
Trustee


Mrs. Linda Corrigan
Trustee

Friends of Cabragh INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF FRIENDS OF CABRAGH

We have examined the financial statements of the charity for the financial year ended 31 August 2025, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with the Charities Act (Northern Ireland) 2008. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by 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 our attention.

Basis of independent examiner's report

We have examined your charity financial statements as required under section 65 of the Charities Act and our 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. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Mr. Kieran Magill Bsc (Econ) FCA FCPA AFTA
XEINADIN NI LTD
2 Church Street
Ballygawley
Co. Tyrone
BT70 2HB
Northern Ireland

Date: 31 October 2025

Friends of Cabragh
STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 August 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income							
Voluntary Income	3.1	-	-	-	500	-	500
Activities for generating funds	3.2	902	13,338	14,240	53,367	1,990	55,357
Total incoming resources		902	13,338	14,240	53,867	1,990	55,857
Expenditure							
Raising funds	4.1	-	-	-	3,604	-	3,604
Other expenditure	4.2	14,251	13,338	27,589	37,739	1,990	39,729
Total Expenditure		14,251	13,338	27,589	41,343	1,990	43,333
Net incoming/outgoing resources before transfers		(13,349)	-	(13,349)	12,524	-	12,524
Gross transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		(13,349)	-	(13,349)	12,524	-	12,524
Reconciliation of funds:							
Total funds beginning of the year		16,482	-	16,482	3,958	-	3,958
Total funds at the end of the year		3,133	-	3,133	16,482	-	16,482

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

Friends of Cabragh
BALANCE SHEET

as at 31 August 2025

	Notes	2025 £	2024 £
Current Assets			
Cash at bank and in hand		3,133	16,482
Net Current Assets		<u>3,133</u>	<u>16,482</u>
Total Assets less Current Liabilities		<u>3,133</u>	<u>16,482</u>
Funds			
General fund (unrestricted)		3,133	16,482
Total funds		<u>3,133</u>	<u>16,482</u>

Approved by the Board of Trustees and authorised for issue on 31 October 2025 and signed on its behalf by


Mrs Claire McKillion
Trustee


Mrs. Linda Corrigan
Trustee

Friends of Cabragh
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

1. GENERAL INFORMATION

Friends of Cabragh is a charity incorporated in Northern Ireland. The registered office of the charity is 10 Whites Road, Dungannon, Co. Tyrone, BT70 3AN, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Income

Voluntary income or capital is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Expenditure

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Governance costs are those associated with constitutional and statutory requirements.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

3. INCOME

3.1 DONATIONS	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Donations	-	-	-	500
	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>
3.2 OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Fundraising	902	-	902	53,367
Grants	-	13,338	13,338	1,990
	<u>902</u>	<u>13,338</u>	<u>14,240</u>	<u>55,357</u>

continued

Friends of Cabragh
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

4. EXPENDITURE						
4.1	RAISING FUNDS	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
	Raising funds	-	-	-	-	3,604
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
4.2	OTHER EXPENDITURE	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
	Admin expenses	27,589	-	-	27,589	39,729
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
5. RESERVES					2025 £	2024 £
	At the beginning of the year				16,482	3,958
	(Deficit)/Surplus for the financial year				(13,349)	12,524
	At the end of the year				<u> </u> 3,133	<u> </u> 16,482

6. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

FRIENDS OF CABRAGH

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 AUGUST 2025

Friends of Cabragh**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement

for the financial year ended 31 August 2025

	2025	2024
	£	£
Income		
Coffee morning	902	-
Donations	-	500
Family Fortunes	-	52,629
Halloween Disco	-	738
Grants	13,338	1,990
	<u>14,240</u>	<u>55,857</u>
Cost of generating funds		
Family Fortunes	-	3,604
	<u>-</u>	<u>3,604</u>
Gross surplus	<u>14,240</u>	<u>52,253</u>
Expenses		
Educational equipment and resources	27,429	39,566
Bank charges	43	64
General expenses	117	99
	<u>27,589</u>	<u>39,729</u>
Net (deficit)/surplus	<u>(13,349)</u>	<u>12,524</u>

Friends of Cabragh

Northern Ireland - Charity number 107013

Accounts

Charity Number: 107013

Friends of Cabragh

Annual Report and Unaudited Financial Statements

for the financial year ended 31 August 2024

“Accounting for your future”

Friends of Cabragh
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Friends of Cabragh
REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Claire McKillion Mrs. Linda Corrigan Mrs. Nuala McKenna
Charity Number in Northern Ireland	107013
Principal Address	10 Whites Road Dungannon Co. Tyrone BT70 3AN Northern Ireland
Independent Examiner	K Magill and Company Chartered Accountants 2 Church Street Ballygawley Dungannon Co. Tyrone BT70 2HB Northern Ireland
Bankers	Danske Bank 5-6 Market Square, Dungannon Co Tyrone BT70 1AB Northern Ireland

Friends of Cabragh TRUSTEES' REPORT

for the financial year ended 31 August 2024

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 August 2024.

The financial statements are prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Friends of Cabragh present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 August 2024.

Mission, Objectives and Strategy

Mission Statement

Objectives and Activities

Friends of Cabragh are a group of volunteers who come together to support the local primary school of St Marys Cabragh and enhance the educational experience of the children attending. The Charity support the local school by meeting with the principal to discuss if there are additional educational voluntary support that the Charity can provide. The Charity organise fundraising events to enable them to raise funds that are then used to purchase educational resources or equipment for the children of the school. The benefits will be demonstrated by assessing and evaluating the outcome of activities provided by Friends of Cabragh through questionnaires and feedback from pupils, staff and parents. There is no harm arising from our purposes. The beneficiaries are the pupils, staff and families of St Marys Cabragh Primary School. There is no private benefit from our purposes.

Financial Review

During the year ended 31 August 2024, Friends of Cabragh produced a surplus of £12,524. (2023: £406). At the end of the financial year the charity had assets of £16,482 (2023 - £3,958) and liabilities of £0 (2023 - £0).

It is the policy of Friends of Cabragh to retain a level to cover any unforeseen expenditure and allow the charity to continue in operation.

The trustees do not foresee any financial issues in the foreseeable future.

Results and Dividends

The net assets of the charity have increased by £12,524.

Compliance with Sector-Wide Legislation and Standards

The Charity engages pro-actively with legislation, standards and codes which are developed for the sector. Friends of Cabragh subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 18 November 2024 and signed on its behalf by:



Mrs Claire McKillion
Trustee



Mrs. Linda Corrigan
Trustee

Friends of Cabragh
STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 August 2024

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

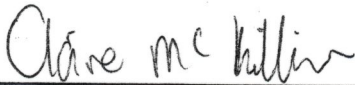
In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 18 November 2024 and signed on its behalf by:



Mrs Claire McKillion
Trustee



Mrs. Linda Corrigan
Trustee

Friends of Cabragh

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF FRIENDS OF CABRAGH

We have examined the financial statements of the charity for the financial year ended 31 August 2024, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with the Charities Act (Northern Ireland) 2008. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by 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 our attention.

Basis of independent examiner's report


We have examined your charity financial statements as required under section 65 of the Charities Act and our 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. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Kieran Magill BSc (Econ) FCA FCPA AFTA
K MAGILL AND COMPANY
Chartered Accountants
2 Church Street
Ballygawley
Dungannon
Co. Tyrone
BT70 2HB
Northern Ireland

Date: 18 November 2024

Friends of Cabragh

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 August 2024

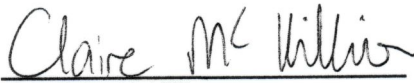
	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Income							
Voluntary Income	3.1	500	-	500	162	-	162
Activities for generating funds	3.2	53,367	1,990	55,357	3,982	-	3,982
Total incoming resources		53,867	1,990	55,857	4,144	-	4,144
Expenditure							
Raising funds	4.1	3,604	-	3,604	130	-	130
Other expenditure	4.2	37,739	1,990	39,729	935	2,673	3,608
Total Expenditure		41,343	1,990	43,333	1,065	2,673	3,738
Net incoming/outgoing resources before transfers		12,524	-	12,524	3,079	(2,673)	406
Gross transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		12,524	-	12,524	3,079	(2,673)	406
Reconciliation of funds							
Balances brought forward at 1 September 2023		3,958	-	3,958	879	2,673	3,552
Balances carried forward at 31 August 2024		16,482	-	16,482	3,958	-	3,958

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

Friends of Cabragh
BALANCE SHEET
as at 31 August 2024

	2024	2023
	£	£
Current Assets		
Cash at bank and in hand	16,482	3,958
Net Current Assets	<u>16,482</u>	<u>3,958</u>
Total Assets less Current Liabilities	<u>16,482</u>	<u>3,958</u>
Funds		
General fund (unrestricted)	16,482	3,958
Total funds	<u>16,482</u>	<u>3,958</u>

Approved by the Board of Trustees and authorised for issue on 18 November 2024 and signed on its behalf by


Mrs Claire McKillion
Trustee


Mrs. Linda Corrigan
Trustee

Friends of Cabragh

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

1. GENERAL INFORMATION

Friends of Cabragh is a charity incorporated in Northern Ireland. The registered office of the charity is 10 Whites Road, Dungannon, Co. Tyrone, BT70 3AN, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 August 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Income

Voluntary income or capital is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Expenditure

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Governance costs are those associated with constitutional and statutory requirements.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

3. INCOME

3.1 DONATIONS AND LEGACIES	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Donations	500	-	500	162
	<u>500</u>	<u>-</u>	<u>500</u>	<u>162</u>
3.2 OTHER TRADING ACTIVITIES	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Fundraising	53,367	-	53,367	3,982
Grants	-	1,990	1,990	-
	<u>53,367</u>	<u>1,990</u>	<u>55,357</u>	<u>3,982</u>

Friends of Cabragh
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 August 2024

4. EXPENDITURE				2024	2023
4.1 RAISING FUNDS	Direct Costs £	Other Costs £	Support Costs £	£	£
	3,604	-	-	3,604	130
Raising funds	<u>3,604</u>	<u>-</u>	<u>-</u>	<u>3,604</u>	<u>130</u>
4.2 OTHER EXPENDITURE	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
	39,729	-	-	39,729	3,608
Administrative expenses	<u>39,729</u>	<u>-</u>	<u>-</u>	<u>39,729</u>	<u>3,608</u>
5. RESERVES				2024 £	2023 £
				3,958	3,552
At 1 September 2023				12,524	406
Surplus for the financial year				<u>16,482</u>	<u>3,958</u>
At 31 August 2024				<u>16,482</u>	<u>3,958</u>
6. POST-BALANCE SHEET EVENTS					
	There have been no significant events affecting the Charity since the financial year-end.				

FRIENDS OF CABRAGH

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 AUGUST 2024

Friends of Cabragh**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement

for the financial year ended 31 August 2024

	2024 £	2023 £
Income		
Donations	500	162
Family Fortunes	52,629	-
Halloween Disco	738	-
Christmas Disco	-	810
Sensory Garden opening day	-	3,172
Grants	1,990	-
	<u>55,857</u>	<u>4,144</u>
Cost of generating funds		
Family Fortunes	3,604	-
Christmas Disco	-	130
	<u>3,604</u>	<u>130</u>
Gross surplus	<u>52,253</u>	<u>4,014</u>
Expenses		
Educational equipment and resources	39,566	3,423
Bank charges	64	40
General expenses	99	-
Subscriptions	-	145
	<u>39,729</u>	<u>3,608</u>
Net surplus	<u>12,524</u>	<u>406</u>

Friends of Cabragh

Northern Ireland - Charity number 107013

Annual report

Friends of Cabragh TRUSTEES' REPORT

for the financial year ended 31 August 2024

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 August 2024.

The financial statements are prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Friends of Cabragh present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 August 2024.

Mission, Objectives and Strategy

Mission Statement

Objectives and Activities

Friends of Cabragh are a group of volunteers who come together to support the local primary school of St Marys Cabragh and enhance the educational experience of the children attending. The Charity support the local school by meeting with the principal to discuss if there are additional educational voluntary support that the Charity can provide. The Charity organise fundraising events to enable them to raise funds that are then used to purchase educational resources or equipment for the children of the school. The benefits will be demonstrated by assessing and evaluating the outcome of activities provided by Friends of Cabragh through questionnaires and feedback from pupils, staff and parents. There is no harm arising from our purposes. The beneficiaries are the pupils, staff and families of St Marys Cabragh Primary School. There is no private benefit from our purposes.

Financial Review

During the year ended 31 August 2024, Friends of Cabragh produced a surplus of £12,524. (2023: £406). At the end of the financial year the charity had assets of £16,482 (2023 - £3,958) and liabilities of £0 (2023 - £0).

It is the policy of Friends of Cabragh to retain a level to cover any unforeseen expenditure and allow the charity to continue in operation.

The trustees do not foresee any financial issues in the foreseeable future.

Results and Dividends

The net assets of the charity have increased by £12,524.

Compliance with Sector-Wide Legislation and Standards

The Charity engages pro-actively with legislation, standards and codes which are developed for the sector. Friends of Cabragh subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 18 November 2024 and signed on its behalf by:



Mrs Claire McKillion
Trustee



Mrs. Linda Corrigan
Trustee

Friends of Cabragh
STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 August 2024

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

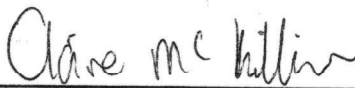
In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 18 November 2024 and signed on its behalf by:



Mrs Claire McKillion
Trustee



Mrs. Linda Corrigan
Trustee

Friends of Cabragh

Northern Ireland - Charity number 107013

Annual return

Friends of Cabragh

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF FRIENDS OF CABRAGH

We have examined the financial statements of the charity for the financial year ended 31 August 2024, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with the Charities Act (Northern Ireland) 2008. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by 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 our attention.

Basis of independent examiner's report


We have examined your charity financial statements as required under section 65 of the Charities Act and our 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. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Kieran Magill BSc (Econ) FCA FCPA AFTA
K MAGILL AND COMPANY
Chartered Accountants
2 Church Street
Ballygawley
Dungannon
Co. Tyrone
BT70 2HB
Northern Ireland

Date: 18 November 2024

Friends of Cabragh

Northern Ireland - Charity number 107013

Accounts

Charity Number: 107013

Friends of Cabragh

Annual Report and Unaudited Financial Statements

for the financial year ended 31 August 2023

“Accounting for your future”

Friends of Cabragh

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Friends of Cabragh
REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Mrs. Linda Corrigan
Mrs. Claire McKillion (Appointed 22 November 2022)
Mrs. Nuala McKenna (Appointed 22 November 2022)
Mrs. Catherine Corrigan (Resigned 22 November 2022)
Mrs. Michelle Foster (Resigned 22 November 2022)

Charity Number in Northern Ireland

107013

Principal Address

10 Whites Road
Dungannon
Co. Tyrone
BT70 3AN
Northern Ireland

Independent Examiner

K Magill and Company
Chartered Accountants
2 Church Street
Ballygawley
Dungannon
Co. Tyrone
BT70 2HB
Northern Ireland

Bankers

Danske Bank
5-6 Market Square,
Dungannon
Co Tyrone
BT70 1AB
Northern Ireland

Friends of Cabragh TRUSTEES' REPORT

for the financial year ended 31 August 2023

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 August 2023.

The financial statements are prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Friends of Cabragh present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 August 2023.

Mission, Objectives and Strategy

Mission Statement

Objectives and Activities

Friends of Cabragh are a group of volunteers who come together to support the local primary school of St Marys Cabragh and enhance the educational experience of the children attending. The Charity support the local school by meeting with the principal to discuss if there are additional educational voluntary support that the Charity can provide. The Charity organise fundraising events to enable them to raise funds that are then used to purchase educational resources or equipment for the children of the school. The benefits will be demonstrated by assessing and evaluating the outcome of activities provided by Friends of Cabragh through questionnaires and feedback from pupils, staff and parents. There is no harm arising from our purposes. The beneficiaries are the pupils, staff and families of St Marys Cabragh Primary School. There is no private benefit from our purposes.

Financial Review

During the year ended 31 August 2023, Friends of Cabragh produced a surplus of £406. (2022: £2,554).

At the end of the financial year the charity had assets of £3,958 (2022: £3,552) and liabilities of £0. (2022: £0). It is the policy of Friends of Cabragh to retain a level to cover any unforeseen expenditure and allow the charity to continue in operation.

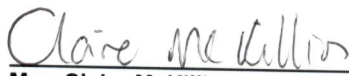
The trustees do not foresee any financial issues in the foreseeable future.

Compliance with Sector-Wide Legislation and Standards

The Charity engages pro-actively with legislation, standards and codes which are developed for the sector. Friends of Cabragh subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 8 November 2023 and signed on its behalf by:



Mrs. Claire McKillion
Trustee



Mrs. Linda Corrigan
Trustee

Friends of Cabragh

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 August 2023

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the company and otherwise comply with the Charities Act (Northern Ireland) 2008.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 8 November 2023 and signed on its behalf by:



Mrs. Claire McKillion
Trustee



Mrs. Linda Corrigan
Trustee

Friends of Cabragh INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF FRIENDS OF CABRAGH

We have examined the financial statements of the charity for the financial year ended 31 August 2023, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with the Charities Act (Northern Ireland) 2008. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by 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 our attention.

Basis of independent examiner's report


We have examined your charity financial statements as required under section 65 of the Charities Act and our 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. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.


Kieran Magill BSc (Econ) FCA FCPA AFTA
K MAGILL AND COMPANY
Chartered Accountants
2 Church Street
Ballygawley
Dungannon
Co. Tyrone
BT70 2HB
Northern Ireland

Date: 8 November 2023

Friends of Cabragh
STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 August 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Income							
Voluntary Income	3.1	162	-	162	-	-	-
Activities for generating funds	3.2	3,982	-	3,982	2,203	9,729	11,932
Investments	3.3	-	-	-	1	-	1
Total incoming resources		4,144	-	4,144	2,204	9,729	11,933
Expenditure							
Raising funds	4.1	130	-	130	-	-	-
Other expenditure	4.2	935	2,673	3,608	2,323	7,056	9,379
Total Expenditure		1,065	2,673	3,738	2,323	7,056	9,379
Net incoming/outgoing resources before transfers		3,079	(2,673)	406	(119)	2,673	2,554
Gross transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		3,079	(2,673)	406	(119)	2,673	2,554
Reconciliation of funds							
Balances brought forward at 1 September 2022		879	2,673	3,552	998	-	998
Balances carried forward at 31 August 2023		3,958	-	3,958	879	2,673	3,552

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

Friends of Cabragh
BALANCE SHEET

as at 31 August 2023

	Notes	2023 £	2022 £
Current Assets			
Cash at bank and in hand		3,958	3,552
Net Current Assets		<u>3,958</u>	<u>3,552</u>
Total Assets less Current Liabilities		<u>3,958</u>	<u>3,552</u>
Funds			
Restricted funds		-	2,673
General fund (unrestricted)		3,958	879
Total funds		<u>3,958</u>	<u>3,552</u>

Approved by the Board of Trustees and authorised for issue on 8 November 2023 and signed on its behalf by


 Mrs. Claire McKillion
 Trustee


 Mrs. Linda Corrigan
 Trustee

Friends of Cabragh

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2023

1. GENERAL INFORMATION

Friends of Cabragh is a charity incorporated in Northern Ireland. The registered office of the charity is 10 Whites Road, Dungannon, Co. Tyrone, BT70 3AN, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 August 2023 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Income

Voluntary income or capital is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Expenditure

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Governance costs are those associated with constitutional and statutory requirements.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

3. INCOME

3.1 DONATIONS

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Donations	162	-	162	-

3.2 ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Fundraising	3,982	-	3,982	2,203
Grants	-	-	-	9,729
	<u>3,982</u>	<u>-</u>	<u>3,982</u>	<u>11,932</u>

Friends of Cabragh
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 August 2023

continued

3.3 INVESTMENTS	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £	
Investments	-	-	-	1	
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	
4. EXPENDITURE					
4.1 RAISING FUNDS	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £
Raising funds	130	-	-	130	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
4.2 OTHER EXPENDITURE	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £
Administrative expenses	3,608	-	-	3,608	9,379
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
5. INVESTMENT AND OTHER INCOME			2023 £	2022 £	
Bank interest			-	1	
			<u> </u>	<u> </u>	
6. RESERVES			2023 £	2022 £	
At 1 September 2022			3,552	998	
Surplus for the financial year			406	2,554	
At 31 August 2023			<u> </u> 3,958	<u> </u> 3,552	
			<u> </u>	<u> </u>	
7. POST-BALANCE SHEET EVENTS					

There have been no significant events affecting the Charity since the financial year-end.

FRIENDS OF CABRAGH
SUPPLEMENTARY INFORMATION
RELATING TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 AUGUST 2023

Friends of Cabragh**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement

for the financial year ended 31 August 2023

	2023 £	2022 £
Income		
Donations		
Christmas Disco	162	-
Sensory Garden opening day	810	-
Coffee morning	3,172	
Grants	-	2,203-
	<u>4,144</u>	<u>9,729</u>
Cost of generating funds		
Christmas Disco	130	-
	<u>130</u>	<u>-</u>
Gross surplus	<u>4,014</u>	<u>11,932</u>
Expenses		
Educational equipment and resources	3,423	9,156
Bank charges	40	27
General expenses	-	80
Subscriptions	145	116
	<u>3,608</u>	<u>9,379</u>
Miscellaneous income		
Bank interest	-	1
Net surplus	<u>406</u>	<u>2,554</u>

Friends of Cabragh

Northern Ireland - Charity number 107013

Annual report

Friends of Cabragh TRUSTEES' REPORT

for the financial year ended 31 August 2023

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 August 2023.

The financial statements are prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Friends of Cabragh present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 August 2023.

Mission, Objectives and Strategy

Mission Statement

Objectives and Activities

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Financial Review

During the year ended 31 August 2023, Friends of Cabragh produced a surplus of £406. (2022: £2,554).

At the end of the financial year the charity had assets of £3,958 (2022: £3,552) and liabilities of £0. (2022: £0). It is the policy of Friends of Cabragh to retain a level to cover any unforeseen expenditure and allow the charity to continue in operation.

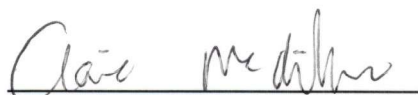
The trustees do not foresee any financial issues in the foreseeable future.

Compliance with Sector-Wide Legislation and Standards

The Charity engages pro-actively with legislation, standards and codes which are developed for the sector. Friends of Cabragh subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 8 November 2023 and signed on its behalf by:



Mrs. Claire McKillion
Trustee



Mrs. Linda Corrigan
Trustee

Friends of Cabragh

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 August 2023

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the company and otherwise comply with the Charities Act (Northern Ireland) 2008.

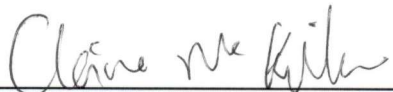
In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 8 November 2023 and signed on its behalf by:



Mrs. Claire McKillion
Trustee



Mrs. Linda Corrigan
Trustee

Friends of Cabragh

Northern Ireland - Charity number 107013

Annual return

Friends of Cabragh

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF FRIENDS OF CABRAGH

We have examined the financial statements of the charity for the financial year ended 31 August 2023, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with the Charities Act (Northern Ireland) 2008. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by 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 our attention.

Basis of independent examiner's report

We have examined your charity financial statements as required under section 65 of the Charities Act and our 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. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.


Kieran Magill BSc (Econ) FCA FCPA AFTA
K MAGILL AND COMPANY
Chartered Accountants
2 Church Street
Ballygawley
Dungannon
Co. Tyrone
BT70 2HB
Northern Ireland

Date: 8 November 2023