

POBAL ANR A'N IÚL

INDEPENDENT EXAMINATION FOR THE YEAR 2023

To follow NI Charity Commissioner's Directions as outlined in booklet CCNI ARR07

Direction 1 - Examination and accounting thresholds

Income of the charity per a/c's £54,086.00

As income is £500,000 or less then Independent Examination not audit is required.

As income is below £250,000 it is not compulsory that this may be carried out by someone with a prescribed qualification however the charity have chosen this option.

As income is below £250,000 the charity isn't obliged to prepare accounts on an accrual basis and have elected to prepare a receipts and payment account and a statement of assets and liabilities.

Direction 2 - Conflicts

There are no potential conflicts of interest that prevent me as the examiner from carrying out my independent examination.

The treasurer is an employee of the practice but is not involved in the review work.

Direction 3 - Documentation

All documentation considered necessary is recorded in this file supported by any electronic documentation held in the "Pobal Ar A'n IÚL" folder saved in Clients Documents on McAleer Jackson Ltd's fileserver.

An engagement letter has been put in place signed by the trustees.

Direction 4 - Understanding the charity

The charity is a local association

The charity is run by 3 trustees who have been in place in the group registered with the Charity Commission (NI) in December 2020.

The treasurer looks after the day to day finances of the Charity

Sinéad Warnock is currently the Treasurer.

The charity operates a simple accounting system

1 In connection with the charity's bank accounts with Bank of Ireland there are two bank accounts

1 for main funding from Foras na Gaeilge Sceim pobal Gaeilge, and

1 for all other funding

- copy bank statements are held

- details of income and expenses records are retained including invoices

An annual spreadsheet is prepared detailing the income and expenditure month by month

The charity's activities are centred around Dun Uladh Heritage Centre

The main income is the monies received from various grants

The charity's main expenses are the payout of grants for specific purposes and support staff costs and other running expenses.

Direction 5 - Check that accounting records are kept and not materially misstated

I have reviewed the following accounting records: -

- bank statements
- monthly spreadsheet records for the general a/c totalled into an annual summary
- invoices and remittance notes

All records appear up to date

As a result of the above review I believe I have a reasonable basis for the identification of any material failure to maintain accounting records.

I have not identified any such material failure as a result of my review.

I believe accounting records are well organised, complete, up to date and meet all the requirements of the charity and the NI Charity Commission.

Direction 6 - Check that the charity accounts are consistent with the accounting records

The examiner shall compare the accounts of the charity with the charity's accounting records in sufficient detail to provide a reasonable basis on which to decide whether the accounts are in accordance with such accounting records.

The following work has been carried out regarding this matter:

All opening bank balances have been vouched to the previous years accounts.

All accounts that were included in the 2022 accounts are included in the 2023

All closing balances agreed to bank reconciliations and bank statements.

Closing bank statements received for all accounts.

Balances also agreed to T a/c's and bank reconciliations. (See L Section)

Checked totals on summary re Income and Expenses to draft 2023 a/c's

The income & expenses summarised agreed to draft accounts provided.

As a result of the above analysis no major issues noted.

Subject to these being satisfactorily resolved

- (i) The above provides evidence that the posting from the primary accounting records is complete.
- (ii) Charity is accounting for various types of funds (unrestricted, restricted and endowment) and no material breach of trust has taken place in the use of charitable funds in the 2023 year.

Direction 7 - Check that any identified conflicts of interest and/or related party transactions were properly authorised and appropriately disclosed

No conflicts of interest noted in this year's review

No note included in the accounts re conflicts of interest.

Direction 8 - Analytical review - identify items to review and follow up for further information

This is the first year of accounts prepared in charity format so comparatives are a bit different

Accounts for this year compared with last year and any significant changes noted below.

Notes re analytical review

Bank accounts in last year's accounts have been compared to those included in this year.

All account balances brought forward from last year agree.

The total bank and cash funds have increased by around £10,072

<u>Receipts</u>	<u>2023</u>	<u>2022</u>	<u>Increase/ Decrease</u>	
Turas Gaeltachta Fee	793.00	1,400.00	(£607)	-0.43
Turas Teaghlaigh Fee	214.42		£214	0.00
SnaG Funding		60.50	(£61)	-1.00
Foras na Gaeilge			£0	0.00
FODC Grant	800.00		£800	0.00
Seaweed Foundation	6,000.00	6,000.00	£0	0.00
Walk & Talk Program	300.00		£300	0.00
Youth & Family Award		4,033.56	(£4,034)	-1.00
Dianchúrsa Fee	280.00		£280	0.00
FnaG Festival Scheme		2,256.30	(£2,256)	-1.00
FnaG Summer Scheme	1,380.95	1,750.00	(£369)	-0.21
FnaG Summer Scheme Reg Fees	882.60	1,063.52	(£181)	-0.17
Blathú Glór na nGael GP	835.21		£835	0.00
Christmas trip		761.28	(£761)	-1.00
FnaG SPG	42,600.00	41,000.00	£1,600	0.04
Activitiy income		-	£0	0

All income streams are steady apart from new grants

<u>Payments</u>	<u>2023</u>	<u>2022</u>	<u>Increase/ Decrease</u>
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Seachtain na Gaeilge		£250.00	(£250)	-100.00%
Glór na nGael		£246.70		
Turas Gaeltachta Fee		£2,176.99		
Summer Camp	£1,380.95	£1,422.05	(£41)	-2.89%
Seaweed Foundation	£4,000.00	£6,000.00	(£2,000)	-33.33%
Dianchúrsa teacher	£400.00			
Féile na hÓmaí	£432.00			
Féile Pheadair Joe		£2,537.55	(£2,538)	-100.00%
Scoláireacht Gaeltachta		£600.00		
Adult Gaeltachta Weekend	£1,779.52			
Bank Fees	£263.40	£273.48	(£10)	-3.69%
Wages	£22,223.53	£24,495.82	(£2,272)	-9.28%
HMRC	£4,235.19	£6,591.55	(£2,356)	-35.75%
Pension	£2,900.74	£2,886.62	£14	0.49%
Office Costs	£3,491.69	£7,372.00	(£3,880)	-52.64%
Insurance	£733.60	£726.25	£7	1.01%
Program Costs		£2,415.38	(£2,415)	-100.00%
Repay material	£163.87	£545.48	(£382)	-69.96%
Transport	£1,589.79	£4,166.81	(£2,577)	-61.85%
Christmas Trip	£420.00			
Advertising		£1,927.00	(£1,927)	-100.00%
Accountancy		£240.00	(£240)	-100.00%
Activity expenditure		£250.00	(£250)	-100.00%

Most expense streams are steady, can depend on grant funding received

Overall the expenses seem reasonable in comparison to last years.

Overall results

Net income/(loss) for the year:

Income in 2023	£10,071.90
Loss in 2022	£(6,308.52)

Other significant items that came to light during review

None

I reviewed the expenditure incurred in the a/c's. It is consistent with the activities and purposes of the charity.

No unusual items, unexpected fluctuations or inconsistencies have been discovered from my analytical review that has not already been dealt with and documented elsewhere in my file.

Direction 9 - Check the form and content of accounts

The charity has prepared accounts on a receipts & payments basis as the income is below £250,000

All the accounting statements are present and the funds of the charity are correctly identified in the accounts.

Direction 10 - Check the reasonableness of significant estimates, judgements, and accounting policies, used in the preparation of accounts

Per reviewing the accounts it appears that the use of estimates, judgements and accounting policies are reasonable and have been correctly documented within the accounts.

Direction 11 - Compare the trustees' annual report with the accounts for consistency

The narrative and figures in the trustees' annual report has been compared to the accounts.

The figures entered in the financial review section materially agree with the draft 2022 accounts.

No other material inconsistencies have come to light.

Trustees' report also reports on public benefit.

Direction 12 - Examiner's Report

No issues have come to light that affect the content of my report.

Standard unqualified report for a charity that is not a company but has a turnover of under £250,000 therefore the format used is the receipts and payments basis as required under charity law.

In addition consider Statutory duty to report certain matters of material significance to NI Charity Commission

No issues have come to light

Reviewed by ***BRIAN McKENNA***

Approved by ***SINÉAD WARNOCK***