Portaferry Gala Festival

Northern Ireland · Charity number 107681

Details

Status	Received
Company number	638733
Registered	2020-10-12
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	The Rec Hub 40 Shore Road Portaferry Newtownards Bt22 1jz BT22 1JZ
Phone	028427 28887
Website	www.portaferrygala.com

Activities

Purposes: The Charity's objects are to benefit the inhabitants of Portaferry and its environs (the "area of benefit") without distinction of gender, sexual orientation, age, disability, race, ethnicity, or political, religious or other opinion and in particular to:- (1) Advance community development for the benefit of the public by: (a) providing facilities for and organise community and family events in the interests of social welfare for recreation and other leisureliness occupations with the object of improving the conditions of life for the said inhabitants; (b) promoting tourism and other sustainable means of achieving economic growth and regeneration. (2) Promote diversity, equality, good race and community relations, inter-cultural understanding and social harmony through activities that: (a) foster increased mutual understanding and respect between people from diverse backgrounds; and (b) cultivate a sentiment in favour of equality and diversity. (3) Advance education and training for the public benefit by organising classes, courses and programmes. (4) Encourage community participation in healthy recreation by organising and promoting sports and recreational events that are capable of improving health and wellbeing. (5) Promote arts and culture by encouraging community participation in creative arts and organising cultural and arts initiatives and events.

What the charity does: The advancement of citizenship or community development

How the charity works: Community development,Cross-border/cross-community,Cultural,Economic development,Rural development

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£45,390	£51,316	£0	0

Trustees

Name	Role	Appointed
Brendan Mcgrattan		
Mr Adrian Donnelly		
Mr Gerard Adair		
Mr Peter Smyth		
Mrs Chantal Mageean		
Ms Claire Walker		
Ms Elaine Mcbratney		
Ms Moira Ritchie		

Accounts

COMPANY REGISTRATION NUMBER: NI638733
CHARITY REGISTRATION NUMBER: NIC107681

Portaferry Gala Festival

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2025

ROGAN ACCOUNTANCY LIMITED
Chartered accountants
Sketrick House
Jubilee Road
Newtownards
Co Down
BT23 4YH

Portaferry Gala Festival

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	5
Statement of financial activities (including income and expenditure account)	7
Statement of financial position	8
Statement of cash flows	9
Notes to the financial statements	10

Portaferry Gala Festival

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	Portaferry Gala Festival
Charity registration number	NIC107681
Company registration number	NI638733
Principal office and registered office	40 Shore Road Portaferry Newtownards Co Down BT22 1JZ
The trustees	Mr D Gabbie (Resigned 23 October 2024) Mrs C Mageean Ms C Walker Ms M Ritchie Mrs P O'Neill Mr A Donnelly Ms R Dynes (Resigned 20 January 2025) Mrs E McBratney Mr P Smyth Mr J O'Neill (Resigned 20 March 2025)
Company secretary	Ms M Ritchie
Independent examiner	Imelda Rogan (FCA) Rogan Accountancy Limited Chartered Accountants & Registered Auditors Sketrick House Jubilee Road Newtownards Co Down BT23 4YH

Structure, governance and management

Background

Portaferry Gala Festival began its life back in 1967 as an unincorporated entity, set up by a group of philanthropic locals. At that time, the late Brian Falkner (then Prime Minister of Northern Ireland), was encouraging local towns and villages to set up festivals within their areas to help foster community relations. The idea of setting up such a festival in Portaferry quickly gained momentum and in 1967, Portaferry Festival was born in combination with the Portaferry Development Association.

Legal Structure

Portaferry Gala Festival was originally set up as an unincorporated entity, governed by its constitution, but was subsequently incorporated as a Company Limited by Guarantee on 27 May 2016 and is governed by its Memorandum and Articles of Association.

Portaferry Gala Festival is a registered charity, regulated by the Charity Commission for Northern Ireland (charity number NIC 107681).

Portaferry Gala Festival is currently governed by a Board of seven Trustees (also known as Directors). The Board can co-opt new Trustees as and when required. The Chairperson is elected from the Trustees and is ratified at the Annual General Meeting.

New Trustees are briefed on their legal obligations, the content of the Memorandum and Articles of Association, the committee and decision making process and any ongoing pertinent issues. They are free to discuss any issue with other Trustees. Trustees are ultimately responsible to the Board through the Chairperson.

Objectives and activities

Charitable objects
The Charity's objects are to benefit the inhabitants of Portaferry and its environs without distinction of gender,sexual orientation, age, disability, race, ethnicity, or political, religious of other opinion and in particular to:-

(1)Advance community development for the benefit of the public by:

(a)providing facilities for and organise community and family events in the interests of social welfare for recreation and other leisure-time occupations with the object of improving the conditions of life for the said inhabitants;

(b)promoting tourism and other sustainable means of achieving economic growth and regeneration.

(2)Promote diversity, equality, good race and community relations, inter-cultural understanding and social harmony through activities that:

(a)foster increased mutual understanding and respect between people of diverse backgrounds; and

(b)cultivate a sentiment in favour of equality and diversity.

(3)Advance education and training for the public benefit by organising classes, courses and programmes.

(4)Encourage community participation in healthy recreation by organising and promoting sports and recreational events that are capable of improving health and wellbeing.

(5)Promote arts and culture by encouraging community participation in creative arts and organising cultural and arts initiatives and events.

Activities

Originally taking place during the traditional holiday period in Northern Ireland, in recent years the Gala Committee has staged various events at other times of the year such as Halloween and Christmas.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Activities during the year

Portaferry Gala entered its 57th year during 2024 and we are delighted that this continues to be a well loved and highly anticipated annual event for both locals and visitors. We held a full programme of events in July 2024 which proved as popular as ever, with competition entry numbers continuing to grow. In addition to our flagship July festival, we held activities to mark Halloween and Christmas, with our fireworks event being well attended and our Christmas Santa event proving popular with families. We are grateful to the community for embracing our programme with enthusiasm and delight!

Financial review

The results for the year are set out in detail on page 7 onwards. At the year end the company had unrestricted reserves of £16,415, to be used at the discretion of the Trustees. During the year we generated an overall deficit of £5,926, due largely to the reduction in council funding throughout the charitable sector as a whole. The current year deficit has been funded by existing reserves build up over previous years.

Plans for future periods

Plans for the forthcoming year will see Gala applying for funding to organise events to promote and attract more visitors to Portaferry and the Ards Peninsula. We will also continue to develop our programme of events and continue to offer our enriching activities and events to the locale. Due to the recent changes in conditions to qualify for local council funding, our grant income towards running costs was lower than usual and we expect this reduction in funding to continue. We will continue to seek alternative means of raising funds.

The trustees' annual report and the strategic report were approved on 10 September 2025 and signed on behalf of the board of trustees by:

C.walker	Patricia O'Neill
Ms C Walker Director	Mrs P O'Neill Director

Independent Examiner's Report to the Trustees of Portaferry Gala Festival

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Portaferry Gala Festival ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the ‘2008 Act’) and the Companies Act 2006 (‘the 2006 Act’). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a ‘true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Imelda Rogan (FCA)
Rogan Accountancy Limited
Chartered Accountants & Registered Auditors
Independent Examiner

Sketrick House
Jubilee Road
Newtownards
Co Down
BT23 4YH

Portaferry Gala Festival

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments					
Donations and legacies	**5**	5,407	16,369	21,776	29,691
Other trading activities	**6**	23,584	–	23,584	25,430
Investment income	**7**	30	–	30	34
Total income		29,021	16,369	45,390	55,155
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	**8**	30,486	16,369	46,855	46,550
Expenditure on charitable activities	**9,10**	4,461	–	4,461	3,586
Total expenditure		34,947	16,369	51,316	50,136
Net (expenditure)/income and net movement in funds		(5,926)	–	(5,926)	5,019
Reconciliation of funds					
Total funds brought forward		22,341	–	22,341	17,322
Total funds carried forward		16,415	–	16,415	22,341

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 18 form part of these financial statements.

Portaferry Gala Festival

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	15	1,865	–
Current assets			
Debtors	16	2,820	2,820
Cash at bank and in hand		11,730	22,559
		14,550	25,379
Creditors: amounts falling due within one year	17	–	438
Net current assets		14,550	24,941
Total assets less current liabilities		16,415	24,941
Creditors: amounts falling due after more than one year	18	–	2,600
Net assets		16,415	22,341
Funds of the charity			
Unrestricted funds		16,415	22,341
Total charity funds	19	16,415	22,341

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 10 September 2025, and are signed on behalf of the board by:

C.walker

Ms C Walker
Director

Patricia O'Neill

Mrs P O'Neill
Director

Portaferry Gala Festival

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net (expenditure)/income	(5,926)	5,019
Adjustments for:		
Depreciation of tangible fixed assets	–	522
Other interest receivable and similar income	(30)	(34)
Changes in:		
Trade and other debtors	–	(1,751)
Trade and other creditors	(3,038)	2,599
Cash generated from operations	(8,994)	6,355
Interest received	30	34
Net cash (used in)/from operating activities	(8,964)	6,389
Cash flows from investing activities		
Purchase of tangible assets	(1,865)	–
Net cash used in investing activities	(1,865)	–
Net (decrease)/increase in cash and cash equivalents	(10,829)	6,389
Cash and cash equivalents at beginning of year	22,559	16,170
Cash and cash equivalents at end of year	11,730	22,559

The notes on pages 10 to 18 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 40 Shore Road, Portaferry, Newtownards, Co Down, BT22 1JZ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. Management continually review these estimates and judgements.

The judgements that management have made in the process of applying the accounting policies and that have had the most significant impact on the amounts recognised in the financial statements are as follows:

1 - management carry out annual reviews of the estimated useful economic lives of the asset base.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Portaferry Gala Festival is a company limited by guarantee and does not have a share capital. The liability of each member is limited to an amount not exceeding £1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Donations	5,407	–	5,407
Grants			
ANDBC Grant Funding	–	16,369	16,369
	5,407	16,369	21,776

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	734	–	734
Grants			
ANDBC Grant Funding	–	28,957	28,957
	734	28,957	29,691

Income from donations and legacies consists of donations directly received from the local business community in addition to grant funding from statutory bodies.

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Sponsorships	4,920	4,920	7,010	7,010
Event income	17,409	17,409	18,420	18,420
Social lotteries	1,255	1,255	–	–
	23,584	23,584	25,430	25,430

7. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	30	30	34	34

8. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Costs of other trading activities - Staging events	29,522	16,369	45,891
Costs of other trading activities - Advertising and publicity	964	–	964
	30,486	16,369	46,855

8. Costs of other trading activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Costs of other trading activities - Staging events	13,254	27,789	41,043
Costs of other trading activities - Advertising and publicity	5,507	–	5,507
	18,761	27,789	46,550

Expenditure on other trading activities represents the total costs of our three annual events, Gala Week, Halloween and Christmas Lights Switch On.

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Support costs	4,461	–	4,461

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Support costs	1,975	1,611	3,586

10. Expenditure on charitable activities by activity type

	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Governance costs	4,461	4,461	3,586

11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	–	522

12. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	700	700

13. Staff costs

Portaferry Gala Festival did not employ any members of staff and all work is carried out by volunteers.

14. Trustee remuneration and expenses

Trustees participate on a fully voluntary basis and no trustee received remuneration or benefits during the year.

15. Tangible fixed assets

	Equipment
	£
Cost	
At 1 April 2024	1,567
Additions	1,865
At 31 March 2025	3,432
Depreciation	
At 1 April 2024 and 31 March 2025	1,567
Carrying amount	
At 31 March 2025	1,865
At 31 March 2024	–

16. Debtors

	2025	2024
	£	£
Prepayments and accrued income	2,820	2,820

17. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	–	438

18. Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Other creditors	–	2,600

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	**At 31 March 2025**
	£	£	£	£
Unrestricted fund - General funds	22,341	29,021	(34,947)	16,415

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Unrestricted fund - General funds	16,879	26,198	(20,736)	22,341

Restricted funds

	At 1 April 2024	Income	Expenditure	**At 31 March 2025**
	£	£	£	£
Restricted Fund - Festival Funds	–	16,369	(16,369)	–

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Restricted Fund - Festival Funds	443	28,957	(29,400)	–

20. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2025**
	£	**£**
Tangible fixed assets	1,865	1,865
Current assets	14,550	14,550
Creditors less than 1 year	–	–
Creditors greater than 1 year	–	–
Net assets	16,415	16,415

	Unrestricted Funds	Total Funds 2024
	£	£
Tangible fixed assets	–	–
Current assets	25,379	25,379
Creditors less than 1 year	(438)	(438)
Creditors greater than 1 year	(2,600)	(2,600)
Net assets	22,341	22,341

21. Analysis of changes in net debt

	At 1 Apr 2024	Cash flows	**At 31 Mar 2025**
	£	£	**£**
Cash at bank and in hand	22,559	(10,829)	11,730

Accounts

COMPANY REGISTRATION NUMBER: NI638733
CHARITY REGISTRATION NUMBER: NIC107681

Portaferry Gala Festival

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2024

ROGAN ACCOUNTANCY LIMITED
Chartered accountants
Sketrick House
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Portaferry Gala Festival

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	5
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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Portaferry Gala Festival
Charity registration number	NIC107681
Company registration number	NI638733
Principal office and registered office	40 Shore Road Portaferry Newtownards Co Down BT22 1JZ
The trustees	Mr D Gabbie Mrs C Mageean Ms C Walker Ms M Ritchie Mrs P O'Neill Ms C Keating (Resigned 12 October 23)
Company secretary	Chantal Mageean
Independent examiner	Imelda Rogan (FCA) Rogan Accountancy Limited Chartered Accountants & Registered Auditors Sketrick House Jubilee Road Newtownards Co Down BT23 4YH

Structure, governance and management

Background

Portaferry Gala Festival began its life back in 1967 as an unincorporated entity, set up by a group of philanthropic locals. At that time, the late Brian Falkner (then Prime Minister of Northern Ireland), was encouraging local towns and villages to set up festivals within their areas to help foster community relations. The idea of setting up such a festival in Portaferry quickly gained momentum and in 1967, Portaferry Festival was born in combination with the Portaferry Development Association.

Structure, governance and management ***(continued)***

Legal Structure

Portaferry Gala Festival was originally set up as an unincorporated entity, governed by its constitution, but was subsequently incorporated as a Company Limited by Guarantee on 27 May 2016 and is governed by its Memorandum and Articles of Association.

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New Trustees are briefed on their legal obligations, the content of the Memorandum and Articles of Association, the committee and decision making process and any ongoing pertinent issues. They are free to discuss any issue with other Trustees. Trustees are ultimately responsible to the Board through the Chairperson.

Objectives and activities

Charitable objects
The Charity's objects are to benefit the inhabitants of Portaferry and its environs without distinction of gender,sexual orientation, age, disability, race, ethnicity, or political, religious of other opinion and in particular to:-

(1)Advance community development for the benefit of the public by:

(a)providing facilities for and organise community and family events in the interests of social welfare for recreation and other leisure-time occupations with the object of improving the conditions of life for the said inhabitants;

(b)promoting tourism and other sustainable means of achieving economic growth and regeneration.

(2)Promote diversity, equality, good race and community relations, inter-cultural understanding and social harmony through activities that:

(a)foster increased mutual understanding and respect between people of diverse backgrounds; and

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(3)Advance education and training for the public benefit by organising classes, courses and programmes.

(4)Encourage community participation in healthy recreation by organising and promoting sports and recreational events that are capable of improving health and wellbeing.

(5)Promote arts and culture by encouraging community participation in creative arts and organising cultural and arts initiatives and events.

Activities

Originally taking place during the traditional holiday period in Northern Ireland, in recent years the Gala Committee has staged various events at other times of the year such as Halloween and Christmas.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Activities during the year

Portaferry Gala entered its 56th year during 2023 and we are delighted that this continues to be a well loved and highly anticipated annual event for both locals and visitors. We held a full programme of events in July 2023 which proved as popular as pre-pandemic times, with competition entry numbers back to normal. In addition to our flagship July festival, we held activities to mark Halloween and Christmas, with our fireworks event being well attended and our Christmas Santa event proving popular with families. We are grateful to the community for embracing our programme with enthusiasm and delight!

Financial review

The results for the year are set out in detail on page 7 onwards. At the year end the company had unrestricted reserves of £22,341. During the year we generated an overall surplus of £5,019.

Plans for future periods

Plans for the forthcoming year will see Gala applying for funding to organise events to promote and attract more visitors to Portaferry and the Ards Peninsula. We will also continue to develop our programme of events and continue to offer our enriching activities and events to the locale. Due to the recent changes in conditions to qualify for local council funding, our grant income is expected to fall over the next 12 months. With this in mind, we have sought alternative means of raising funds and will continue to diversify in this area.

The trustees' annual report and the strategic report were approved on 2 October 2024 and signed on behalf of the board of trustees by:

C.walker

Ms C Walker
Director

Patricia O'Neill

Mrs P O'Neill
Director

I report to the trustees on my examination of the financial statements of Portaferry Gala Festival ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Imelda Rogan (FCA)
Rogan Accountancy Limited
Chartered Accountants & Registered Auditors
Independent Examiner

Sketrick House
Jubilee Road
Newtownards
Co Down
BT23 4YH

Portaferry Gala Festival

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 **Total funds** £	2023 Total funds £
Income and endowments					
Donations and legacies	**5**	734	28,957	29,691	35,963
Other trading activities	**6**	25,430	–	25,430	19,180
Investment income	**7**	34	–	34	37
Total income		26,198	28,957	55,155	55,180
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	**8**	18,761	27,789	46,550	53,658
Expenditure on charitable activities	**9,10**	1,975	1,611	3,586	4,393
Total expenditure		20,736	29,400	50,136	58,051
Net income/(expenditure) and net movement in funds		5,462	(443)	5,019	(2,871)
Reconciliation of funds					
Total funds brought forward		16,879	443	17,322	20,193
Total funds carried forward		22,341	–	22,341	17,322

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 19 form part of these financial statements.

Portaferry Gala Festival

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	**2024** £	2023 £
Fixed assets			
Tangible fixed assets	**15**	–	522
Current assets			
Debtors	**16**	2,820	1,069
Cash at bank and in hand		22,559	16,170
		25,379	17,239
Creditors: amounts falling due within one year	**17**	438	439
Net current assets		24,941	16,800
Total assets less current liabilities		24,941	17,322
Creditors: amounts falling due after more than one year	**18**	2,600	–
Net assets		22,341	17,322
Funds of the charity			
Restricted funds		–	443
Unrestricted funds		22,341	16,879
Total charity funds	**19**	22,341	17,322

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

These financial statements were approved by the board of trustees and authorised for issue on 2 October 2024, and are signed on behalf of the board by:

C.walker

Patricia O'Neill

Ms C Walker
Director

Mrs P O'Neill
Director

Portaferry Gala Festival

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income/(expenditure)	5,019	(2,871)
Adjustments for:		
Depreciation of tangible fixed assets	522	523
Other interest receivable and similar income	(34)	(37)
Changes in:		
Trade and other debtors	(1,751)	4,691
Trade and other creditors	2,599	343
Cash generated from operations	6,355	2,649
Interest received	34	37
Net cash from operating activities	6,389	2,686
Net increase in cash and cash equivalents	6,389	2,686
Cash and cash equivalents at beginning of year	16,170	13,484
Cash and cash equivalents at end of year	22,559	16,170

The notes on pages 11 to 19 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 40 Shore Road, Portaferry, Newtownards, Co Down, BT22 1JZ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. Management continually review these estimates and judgements.

The judgements that management have made in the process of applying the accounting policies and that have had the most significant impact on the amounts recognised in the financial statements are as follows:

1 - management carry out annual reviews of the estimated useful economic lives of the asset base.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

3. Accounting policies ***(continued)***

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Portaferry Gala Festival is a company limited by guarantee and does not have a share capital. The liability of each member is limited to an amount not exceeding £1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Donations			
Donations	734	–	734

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Grants			
ANDBC Grant Funding	–	28,957	28,957
ANDBC Other	–	–	–
ANDBC Community Development Fund	–	–	–
	734	28,957	29,691

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	5,763	–	5,763
Grants			
ANDBC Grant Funding	–	25,000	25,000
ANDBC Other	–	2,800	2,800
ANDBC Community Development Fund	–	2,400	2,400
	5,763	30,200	35,963

Income from donations and legacies consists of donations directly received from the local business community in addition to grant funding from statutory bodies.

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Sponsorships	7,010	7,010	2,600	2,600
Event income	18,420	18,420	16,110	16,110
Social lotteries	–	–	470	470
	25,430	25,430	19,180	19,180

7. Investment income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	34	34	37	37

8. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Costs of other trading activities - Staging events	13,254	27,789	41,043
Costs of other trading activities - Advertising and publicity	5,507	–	5,507
	18,761	27,789	46,550

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Costs of other trading activities - Staging events	17,776	28,600	46,376
Costs of other trading activities - Advertising and publicity	7,282	–	7,282
	25,058	28,600	53,658

Expenditure on other trading activities represents the total costs of our three annual events, Gala Week, Halloween and Christmas Lights Switch On.

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Support costs	1,975	1,611	3,586

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Support costs	2,350	2,043	4,393

10. Expenditure on charitable activities by activity type

	Support costs £	**Total funds 2024 £**	Total fund 2023 £
Governance costs	3,586	3,586	4,393

11. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	522	523

12. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	700	950

13. Staff costs

Portaferry Gala Festival did not employ any members of staff and all work is carried out by volunteers.

14. Trustee remuneration and expenses

Trustees participate on a fully voluntary basis and no trustee received remuneration or benefits during the year.

15. Tangible fixed assets

	Equipment
	£
Cost	
At 1 April 2023 and 31 March 2024	1,567
Depreciation	
At 1 April 2023	1,045
Charge for the year	522
At 31 March 2024	1,567
Carrying amount	
At 31 March 2024	–
At 31 March 2023	522

16. Debtors

	2024	2023
	£	£
Trade debtors	–	600
Prepayments and accrued income	2,820	469
	2,820	1,069

17. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	438	439

18. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Other creditors	2,600	–

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	**At 31 March 2024**
	£	£	£	£
General funds	16,879	26,198	(20,736)	22,341

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	19,307	24,980	(27,408)	16,879

Restricted funds

	At 1 April 2023	Income	Expenditure	**At 31 March 2024**
	£	£	£	£
Restricted Fund 1 - Festival Funds	443	28,957	(29,400)	–

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Restricted Fund 1 - Festival Funds	886	30,200	(30,643)	443

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Tangible fixed assets	–	–	–
Current assets	25,379	–	25,379
Creditors less than 1 year	(438)	–	(438)
Creditors greater than 1 year	(2,600)	–	(2,600)
Net assets	22,341	–	22,341

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	79	443	522
Current assets	17,239	–	17,239
Creditors less than 1 year	(439)	–	(439)
Creditors greater than 1 year	–	–	–
Net assets	16,879	443	17,322

21. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	**At 31 Mar 2024 £**
Cash at bank and in hand	16,170	6,389	22,559

Portaferry Gala Festival

Northern Ireland - Charity number 107681

Annual report

Trustee Annual Report

Portaferry Gala

The Trustee Annual Report can be found on pages 1-4 of the Charity Accounts.

Portaferry Gala Festival

Northern Ireland - Charity number 107681

Annual return

Independent Examiner’s Report

Portaferry Gala

The Independent Examiner’s Report can be found on pages 5- 6 of the Charity Accounts.

Accounts

COMPANY REGISTRATION NUMBER: NI638733
CHARITY REGISTRATION NUMBER: NIC107681

Portaferry Gala Festival

Company Limited by Guarantee

Financial Statements

31 March 2023

ROGAN ACCOUNTANCY LIMITED
Chartered accountants
Sketrick House
Jubilee Road
Newtownards
Co Down
BT23 4YH

Portaferry Gala Festival

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	5
Statement of financial activities (including income and expenditure account)	7
Statement of financial position	8
Statement of cash flows	9
Notes to the financial statements	10

Portaferry Gala Festival

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Portaferry Gala Festival
Charity registration number	NIC107681
Company registration number	NI638733
Principal office and registered office	40 Shore Road Portaferry Newtownards Co Down BT22 1JZ
The trustees	
	Mr D Gabbie Mrs C Mageean Ms M Ritchie Mrs P O'Neill Ms C Keating (Resigned 12 October 23) Ms A Campbell (Resigned 11 October 22)
Independent examiner	Imelda Rogan (FCA) Rogan Accountancy Limited Chartered Accountants & Registered Auditors Sketrick House Jubilee Road Newtownards Co Down BT23 4YH

Structure, governance and management

Background

Portaferry Gala Festival began its life back in 1967 as an unincorporated entity, set up by a group of philanthropic locals. At that time, the late Brian Falkner (then Prime Minister of Northern Ireland), was encouraging local towns and villages to set up festivals within their areas to help foster community relations. The idea of setting up such a festival in Portaferry quickly gained momentum and in 1967, Portaferry Festival was born in combination with the Portaferry Development Association.

Structure, governance and management *(continued)*

Legal Structure

Portaferry Gala Festival was originally set up as an unincorporated entity, governed by its constitution, but was subsequently incorporated as a Company Limited by Guarantee on 27 May 2016 and is governed by its Memorandum and Articles of Association.

Portaferry Gala Festival is a registered charity, regulated by the Charity Commission for Northern Ireland (charity number NIC 107681).

Portaferry Gala Festival is currently governed by a Board of four Trustees (also known as Directors). The Board can co-opt new Trustees as and when required. The Chairperson is elected from the Trustees and is ratified at the Annual General Meeting.

New Trustees are briefed on their legal obligations, the content of the Memorandum and Articles of Association, the committee and decision making process and any ongoing pertinent issues. They are free to discuss any issue with other Trustees. Trustees are ultimately responsible to the Board through the Chairperson.

Objectives and activities

Charitable objects
The Charity's objects are to benefit the inhabitants of Portaferry and its environs without distinction of gender,sexual orientation, age, disability, race, ethnicity, or political, religious of other opinion and in particular to:-

(1)Advance community development for the benefit of the public by:

(a)providing facilities for and organise community and family events in the interests of social welfare for recreation and other leisure-time occupations with the object of improving the conditions of life for the said inhabitants;

(b)promoting tourism and other sustainable means of achieving economic growth and regeneration.

(2)Promote diversity, equality, good race and community relations, inter-cultural understanding and social harmony through activities that:

(a)foster increased mutual understanding and respect between people of diverse backgrounds; and

(b)cultivate a sentiment in favour of equality and diversity.

(3)Advance education and training for the public benefit by organising classes, courses and programmes.

(4)Encourage community participation in healthy recreation by organising and promoting sports and recreational events that are capable of improving health and wellbeing.

(5)Promote arts and culture by encouraging community participation in creative arts and organising cultural and arts initiatives and events.

Activities

Originally taking place during the traditional holiday period in Northern Ireland, in recent years the Gala Committee has staged various events at other times of the year such as Halloween and Christmas. The Gala Committee has increased its audience by engaging effectively with social media and during the July festival Ferry FM, the Gala's own radio station, is broadcast locally and is available around the world online.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Activities during the year

2022 saw Gala celebrate it's 55th Anniversary. As we slowly emerged from the very challenging two year period that was Covid, it was good to be able to return to our usual week long programme featuring old as well as some new events, all of which proved very popular and were enjoyed by all. Once again many events were ticketed via Eventbrite and sold out quickly.

The Board and Committee used socially distance face to face meetings to ensure the continuation of effective governance arrangements and guidelines that were in place.

Financial review

The results for the year are set out in detail on page 7 onwards. At the year end the company had unrestricted reserves of £16,879 and restricted reserves of £443. During the year we generated an overall deficit of £2,871.

Plans for future periods

Plans for the forthcoming year will see Gala applying for funding to organise events to promote and attract more visitors to Portaferry and the Ards Peninsula. We will also continue to develop our programme of events and continue to offer our enriching activities and events to the locale.

The trustees' annual report and the strategic report were approved on 5 November 2023 and signed on behalf of the board of trustees by:

David Gabbie	Patricia O'Neill
Mr D Gabbie	Mrs P O'Neill
Director	Director

I report to the trustees on my examination of the financial statements of Portaferry Gala Festival ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the ‘2008 Act’) and the Companies Act 2006 (‘the 2006 Act’). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a ‘true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Imelda Rogan (FCA)
Rogan Accountancy Limited
Chartered Accountants & Registered Auditors
Independent Examiner

Sketrick House
Jubilee Road
Newtownards
Co Down
BT23 4YH

5 November 2023

Portaferry Gala Festival

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments					
Donations and legacies	**5**	5,763	30,200	35,963	31,077
Other trading activities	**6**	19,180	–	19,180	3,571
Investment income	**7**	37	–	37	2
Total income		24,980	30,200	55,180	34,650
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	**8**	25,058	28,600	53,658	30,310
Expenditure on charitable activities	**9,10**	2,350	2,043	4,393	4,791
Total expenditure		27,408	30,643	58,051	35,101
Net expenditure and net movement in funds		(2,428)	(443)	(2,871)	(451)
Reconciliation of funds					
Total funds brought forward		19,307	886	20,193	20,644
Total funds carried forward		16,879	443	17,322	20,193

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Portaferry Gala Festival

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	15	522	1,045
Current assets			
Debtors	16	1,069	5,760
Cash at bank and in hand		16,170	13,484
		17,239	19,244
Creditors: amounts falling due within one year	17	439	96
Net current assets		16,800	19,148
Total assets less current liabilities		17,322	20,193
Funds of the charity			
Restricted funds		443	886
Unrestricted funds		16,879	19,307
Total charity funds	18	17,322	20,193

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 5 November 2023, and are signed on behalf of the board by:

David Gabbie

Mr D Gabbie
Director

Patricia O'Neill

Mrs P O'Neill
Director

Portaferry Gala Festival

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net expenditure	(2,871)	(451)
Adjustments for:		
Depreciation of tangible fixed assets	523	522
Other interest receivable and similar income	(37)	(2)
Changes in:		
Trade and other debtors	4,691	(3,828)
Trade and other creditors	343	(39)
Cash generated from operations	2,649	(3,798)
Interest received	37	2
Net cash from/(used in) operating activities	2,686	(3,796)
Net increase/(decrease) in cash and cash equivalents	2,686	(3,796)
Cash and cash equivalents at beginning of year	13,484	17,280
Cash and cash equivalents at end of year	16,170	13,484

The notes on pages 10 to 18 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 40 Shore Road, Portaferry, Newtownards, Co Down, BT22 1JZ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. Management continually review these estimates and judgements.

The judgements that management have made in the process of applying the accounting policies and that have had the most significant impact on the amounts recognised in the financial statements are as follows:

1 - management carry out annual reviews of the estimated useful economic lives of the asset base.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Portaferry Gala Festival is a company limited by guarantee and does not have a share capital. The liability of each member is limited to an amount not exceeding £1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Donations			
Donations	5,763	–	5,763
Grants			
ANDBC Community Festival & Tourism Funds	–	25,000	25,000
ANDBC & DfC Cultural Expression Grant	–	–	–
ANDBC Other	–	2,800	2,800
ANDBC Community Development Fund	–	2,400	2,400
ANDBC Covid Recovery Fund	–	–	–
	5,763	30,200	35,963

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	1,597	–	1,597
Grants			
ANDBC Community Festival & Tourism Funds	–	22,020	22,020
ANDBC & DfC Cultural Expression Grant	–	2,300	2,300
ANDBC Other	–	–	–
ANDBC Community Development Fund	–	3,000	3,000
ANDBC Covid Recovery Fund	–	2,160	2,160
	1,597	29,480	31,077

Income from donations and legacies consists of donations directly received from the local business community in addition to grant funding from statutory bodies.

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Sponsorships	2,600	2,600	–	–
Event income	16,110	16,110	3,463	3,463
Social lotteries	470	470	108	108
	19,180	19,180	3,571	3,571

7. Investment income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	37	37	2	2

8. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Costs of other trading activities - Staging events	17,776	28,600	46,376
Costs of other trading activities - Advertising and publicity	7,282	–	7,282
	25,058	28,600	53,658

8. Costs of other trading activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of other trading activities - Staging events	3,249	24,958	28,207
Costs of other trading activities - Advertising and publicity	458	1,645	2,103
	3,707	26,603	30,310

Expenditure on other trading activities represents the total costs of our three annual events, Gala Week, Halloween and Christmas Lights Switch On.

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Support costs	2,350	2,043	4,393

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Support costs	1,468	3,323	4,791

10. Expenditure on charitable activities by activity type

	Support costs £	**Total funds 2023 £**	Total fund 2022 £
Governance costs	4,393	4,393	4,791

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	523	522

12. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	950	950

13. Staff costs

Portaferry Gala Festival did not employ any members of staff and all work is carried out by volunteers.

14. Trustee remuneration and expenses

Trustees participate on a fully voluntary basis and no trustee received remuneration or benefits during the year.

15. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2022 and 31 March 2023	1,567
Depreciation	
At 1 April 2022	522
Charge for the year	523
At 31 March 2023	1,045
Carrying amount	
At 31 March 2023	522
At 31 March 2022	1,045

16. Debtors

	2023 £	2022 £
Trade debtors	600	600
Prepayments and accrued income	469	–
Other debtors	–	5,160
	1,069	5,760

17. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	439	96

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	**At 31 March 2023**
	£	£	£	**£**
General funds	19,307	24,980	(27,408)	16,879

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	19,312	5,170	(5,175)	19,307

Restricted funds

	At 1 April 2022	Income	Expenditure	**At 31 March 2023**
	£	£	£	**£**
Restricted Fund 1 - Festival Funds	886	30,200	(30,643)	443

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
Restricted Fund 1 - Festival Funds	1,332	29,480	(29,926)	886

19. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	**£**
Tangible fixed assets	79	443	522
Current assets	17,239	–	17,239
Creditors less than 1 year	(439)	–	(439)
Net assets	16,879	443	17,322

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	159	–	159
Current assets	19,244	886	20,130
Creditors less than 1 year	(96)	–	(96)
Net assets	19,307	886	20,193

20. Analysis of changes in net debt

	At 1 Apr 2022	Cash flows	**At 31 Mar 2023**
	£	£	**£**
Cash at bank and in hand	13,484	2,686	16,170

Portaferry Gala Festival

Northern Ireland - Charity number 107681

Annual report

Portaferry Gala Festival

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Portaferry Gala Festival
Charity registration number	NIC107681
Company registration number	NI638733
Principal office and registered office	40 Shore Road Portaferry Newtownards Co Down BT22 1JZ
The trustees	
	Mr D Gabbie Mrs C Mageean Ms M Ritchie Mrs P O'Neill Ms C Keating (Resigned 12 October 23) Ms A Campbell (Resigned 11 October 22)
Independent examiner	Imelda Rogan (FCA) Rogan Accountancy Limited Chartered Accountants & Registered Auditors Sketrick House Jubilee Road Newtownards Co Down BT23 4YH

Structure, governance and management

Background

Portaferry Gala Festival began its life back in 1967 as an unincorporated entity, set up by a group of philanthropic locals. At that time, the late Brian Falkner (then Prime Minister of Northern Ireland), was encouraging local towns and villages to set up festivals within their areas to help foster community relations. The idea of setting up such a festival in Portaferry quickly gained momentum and in 1967, Portaferry Festival was born in combination with the Portaferry Development Association.

Structure, governance and management *(continued)*

Legal Structure

Portaferry Gala Festival was originally set up as an unincorporated entity, governed by its constitution, but was subsequently incorporated as a Company Limited by Guarantee on 27 May 2016 and is governed by its Memorandum and Articles of Association.

Portaferry Gala Festival is a registered charity, regulated by the Charity Commission for Northern Ireland (charity number NIC 107681).

Portaferry Gala Festival is currently governed by a Board of four Trustees (also known as Directors). The Board can co-opt new Trustees as and when required. The Chairperson is elected from the Trustees and is ratified at the Annual General Meeting.

New Trustees are briefed on their legal obligations, the content of the Memorandum and Articles of Association, the committee and decision making process and any ongoing pertinent issues. They are free to discuss any issue with other Trustees. Trustees are ultimately responsible to the Board through the Chairperson.

Objectives and activities

Charitable objects
The Charity's objects are to benefit the inhabitants of Portaferry and its environs without distinction of gender,sexual orientation, age, disability, race, ethnicity, or political, religious of other opinion and in particular to:-

(1)Advance community development for the benefit of the public by:

(a)providing facilities for and organise community and family events in the interests of social welfare for recreation and other leisure-time occupations with the object of improving the conditions of life for the said inhabitants;

(b)promoting tourism and other sustainable means of achieving economic growth and regeneration.

(2)Promote diversity, equality, good race and community relations, inter-cultural understanding and social harmony through activities that:

(a)foster increased mutual understanding and respect between people of diverse backgrounds; and

(b)cultivate a sentiment in favour of equality and diversity.

(3)Advance education and training for the public benefit by organising classes, courses and programmes.

(4)Encourage community participation in healthy recreation by organising and promoting sports and recreational events that are capable of improving health and wellbeing.

(5)Promote arts and culture by encouraging community participation in creative arts and organising cultural and arts initiatives and events.

Activities

Originally taking place during the traditional holiday period in Northern Ireland, in recent years the Gala Committee has staged various events at other times of the year such as Halloween and Christmas. The Gala Committee has increased its audience by engaging effectively with social media and during the July festival Ferry FM, the Gala's own radio station, is broadcast locally and is available around the world online.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Activities during the year

2022 saw Gala celebrate it's 55th Anniversary. As we slowly emerged from the very challenging two year period that was Covid, it was good to be able to return to our usual week long programme featuring old as well as some new events, all of which proved very popular and were enjoyed by all. Once again many events were ticketed via Eventbrite and sold out quickly.

The Board and Committee used socially distance face to face meetings to ensure the continuation of effective governance arrangements and guidelines that were in place.

Financial review

The results for the year are set out in detail on page 7 onwards. At the year end the company had unrestricted reserves of £16,879 and restricted reserves of £443. During the year we generated an overall deficit of £2,871.

Plans for future periods

Plans for the forthcoming year will see Gala applying for funding to organise events to promote and attract more visitors to Portaferry and the Ards Peninsula. We will also continue to develop our programme of events and continue to offer our enriching activities and events to the locale.

The trustees' annual report and the strategic report were approved on 5 November 2023 and signed on behalf of the board of trustees by:

David Gabbie

Mr D Gabbie
Director

Patricia O'Neill

Mrs P O'Neill
Director

Portaferry Gala Festival

Northern Ireland - Charity number 107681

Annual return

Independent Examiner's Report to the Trustees of Portaferry Gala Festival

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Portaferry Gala Festival ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Imelda Rogan (FCA)
Rogan Accountancy Limited
Chartered Accountants & Registered Auditors
Independent Examiner

Sketrick House
Jubilee Road
Newtownards
Co Down
BT23 4YH

5 November 2023