

**Bantry Area Rural Development Association**

**Annual Report**

**For the year ended 31 December 2023**

**Registered Charity Commission for Northern Ireland NIC108656**

**Noel Conn & Company  
Chartered Accountants**

# **Brantry Area Rural Development Association**

## **Annual Report for the year ended 31 December 2023**

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<b><u>Trustees' Report &amp; Report on Public Benefit</u></b>	
<b>Brantry Area Rural Development Association (Brantry BARD)</b>	
Registered Office Address	Brantry Area Rural Development Association 65 Carrycastle Road The Brantry Dungannon BT70 1LT
Email Address	<a href="mailto:Brantrybard1@gmail.com">Brantrybard1@gmail.com</a>
Charity Commission Number	NIC108656
Trustees	Colm Gildernew Louise Downey Gael Gildernew Fergus McAnallen Colette Murtagh Geraldine Gildernew Sean O'Donnell
First Constituted as an Unincorporated Body	June 1984
Brantry Area Rural Development Association is funded by	Mid Ulster District Council The National Lottery Community Fund The Community Foundation - Older People's Fund DAERA – Rural Micro Capital grant Donations and room bookings by service users
Beneficiaries	The charity's beneficiaries are primarily the inhabitants of the Brantry area and its environs  There are no restrictions on who can benefit.  There are no restrictions based on personal characteristic or who can take part in activities or use the Brantry BARD Centre
Financial Year this report relates to	1 January – 31st December 2023

Brantry BARD's Purpose	<p>The Association is established to relieve poverty and sickness and to promote the benefit of the inhabitants of the Brantry area and its environs without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, class, marital status, political or religious opinion. By associating the statutory authorities, voluntary and community sector organisations and the inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation or other leisure time occupation. With the object of improving the conditions of life for the said inhabitants, and in particular the advancement of the arts, culture and heritage; and to encourage participation in arts, crafts and cultural activities.</p>
Brantry BARD's achievements	<p>During the year we have completed a comprehensive programme of activities and events that cater for all sections of our community and everyone from 0-100, these included</p> <ul style="list-style-type: none"> <li>• Irish Traditional music classes</li> <li>• Irish traditional music sessions</li> <li>• Social gatherings</li> <li>• Irish language classes</li> <li>• Cumann Óige youth club</li> <li>• Jiving / dancing classes</li> <li>• Mindfulness classes</li> <li>• Walking group</li> <li>• Christmas fair</li> <li>• Flower arranging</li> <li>• Woodwork / wood turning activities</li> <li>• ICT Classes</li> <li>• Sewing workshops</li> <li>• Yoga classes</li> <li>• Traditional bread making workshops</li> <li>• Halloween events</li> <li>• Senior citizen Christmas dinner, music &amp; entertainment</li> <li>• Bingo with supper</li> <li>• Senior Citizen Lunch club</li> <li>• Distribution of PHA &amp; Brantry BARD keep warm packs to both children and adults.</li> <li>• Miscellaneous room and facility private booking</li> <li>• COSTA – Hosted COSTA's Local Rural Support Network open day</li> <li>• Facilitated Education Authority Youth Leader Training sessions</li> </ul>

## Brantry Area Rural Development Association

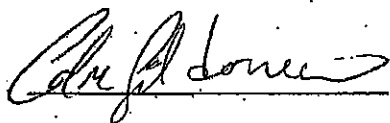
Brantry BARD trustees have had regard to the Commission's Public benefit requirement statutory guidance	Confirmed
Financial Position at year end	The Brantry BARD is in a very good financial position
Details of any fund held by the charity that was materially in deficit' at the end of the year and steps taken by the charity trustees to eliminate the deficit	There were no funds in material deficit
Funds held by the charity as a custodian trustee	None – Not applicable
Private benefit	There is no private benefit to any individual
Harm	No harm has flowed from any of our purposes
Serious incident reporting	There are no serious incidents to report
Vulnerable beneficiaries	Appropriate Policies, Procedures and Training are in place

### STATEMENT OF COMPLIANCE

The Trustees have complied with their duty to have due regard to the Charity Commission Public Benefit Guidance when exercising any powers or duties to which the guidance is relevant.

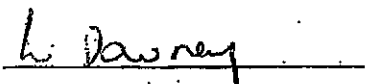
Signed

Colm Gildernew (Chair)



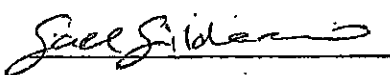
Date 16-10-2024

Louise Downey (Secretary)



Date 16-10-24

Gael Gildernew (Treasurer)



Date 16/10/24

## Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with the applicable law and United Kingdom Accounting Standards.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with Generally Accepted Accounting Practice in the United Kingdom (accounting standards issued by the Financial Reporting Council in the UK, including Charities SORP (FRS 102). Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and promulgated by the Institute of Chartered Accountants in the United Kingdom and United Kingdom Law). Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charity and of the statement of financial activities of the charity for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether the application of accounting standards has been followed, subject to any material departures disclosed and explained in the Financial Statements;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.


The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 and the Charity (Accounts and Reports) Regulations (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## Accountants

A resolution to re-appoint the Accountants, Noel Conn & Company, will be proposed at the annual general meeting.

By order of the Trustees

  
Ms. Gael Gildernew  
Trustee

16/10/24  
Date

**Independent accountants' report on the unaudited accounts to the trustees of Brantry Area Rural Development Association.**

We report on the accounts of Brantry Area Rural Development Association for the year ended 31 December 2023, which are set out on pages 7 to 12.

**Respective responsibilities of charity trustees and examiner**

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (NI) 2008. Having being satisfied that the charity is not subject to audit, and is eligible for independent examination, it is our responsibility to:

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

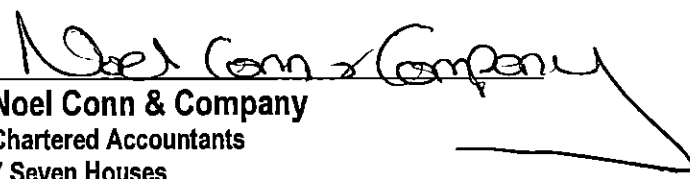
**Basis of independent accountants' report**

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

- That accounting records were not kept in accordance with Charities Act (NI) 2008
- That the accounts do not accord with those accounting records
- That the accounts do not comply with the accounting requirements of the Charities Act (NI) 2008 and with the methods and principles of the Charities 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
- That there is further information needed for a proper understanding of the accounts to be reached.

We have completed our examination and have no concerns in respect of the matters listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.

  
**Noel Conn & Company**  
Chartered Accountants  
7 Seven Houses  
English Street  
Armagh  
BT61 7LA

16 October 2024

**Statement of Financial Activities for the year ended 31 December 2023**

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
	<u>Notes</u>				
<b><u>Incoming Resources:</u></b>					
<b>Voluntary income</b>					
Donations and Events		4,617	-	4,617	147
Grants Received	2	-	20,139	20,139	13,600
Other income	3	202	3,011	3,213	3,677
<b>Activities to Generate Funds</b>					
Fundraising		-	-	-	-
<b>Total Incoming Resources</b>		<u>4,819</u>	<u>23,150</u>	<u>27,969</u>	<u>17,424</u>
<b><u>Resources Expended:</u></b>					
<b>Charitable Activities</b>					
Charitable Donations	4	-	-	-	-
Administration Costs	5	1,994	9,599	11,593	10,894
Establishment Costs	6	10	8,412	8,422	6,780
Other Costs	7	308	5,958	6,266	2,671
<b>Total Resources Expended</b>		<u>2,312</u>	<u>23,969</u>	<u>26,281</u>	<u>20,345</u>
<b>Net Income/(Expenditure) for the year</b>	10	<b>2,507</b>	<b>(819)</b>	<b>1,688</b>	<b>(2,921)</b>
Gross Transfers between funds		<u>(695)</u>	<u>695</u>	<u>-</u>	<u>-</u>
<b>Net Income/(Expenditure) for the year</b>		<b>1,812</b>	<b>(124)</b>	<b>1,688</b>	<b>(2,921)</b>
<b>Reconciliation of Funds</b>					
Total funds brought forward		76,726	275	77,001	79,922
<b>Total Funds to Carry Forward</b>		<u><u>78,538</u></u>	<u><u>151</u></u>	<u><u>78,689</u></u>	<u><u>77,001</u></u>



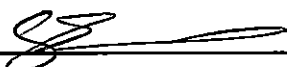
# Brantry Area Rural Development Association

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## Statement of Financial Position as at 31 December 2023

Employment of Capital	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>Fixed Assets</b>					
Tangible Assets		54,160	82,576	136,736	139,392
<b>Current Assets</b>					
Stock		250	-	250	228
Cash at Bank and in Hand		24,128	15,899	40,027	43,286
Debtors		-	1,250	1,250	1,250
		<u>24,378</u>	<u>17,149</u>	<u>41,527</u>	<u>44,764</u>
<b>Current Liabilities</b>					
Creditors: falling due within one year	8	-	99,574	99,574	107,155
		<u>-</u>	<u>99,574</u>	<u>99,574</u>	<u>107,155</u>
<b>Net Current Assets</b>		24,378	(82,425)	(58,047)	(62,391)
<b>Total Assets Less Current Liabilities</b>		<u>78,538</u>	<u>151</u>	<u>78,689</u>	<u>77,001</u>
<b>Funds</b>					
Unrestricted Funds	9			78,538	76,726
Restricted Funds	9			151	275
				<u>78,689</u>	<u>77,001</u>
				<u>78,689</u>	<u>77,001</u>

We approve these accounts on behalf of the Trustees and confirm that we have made available all relevant records and information required for their preparation

  
Trustee

16/10/24  
Date

## **Notes to the financial statements for the year ended 31 December 2023**

### **1. Principal accounting policies**

The financial statements have been prepared in accordance with applicable Accounting Standards. A summary of the more important accounting policies is set out below.

#### **Basis of accounting**

The financial statements are prepared in accordance with the historical cost convention.

#### **Incoming resources**

Voluntary income or capital is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accrual basis.

#### **Resources Expended**

All resources expended are accounted for on an accrual basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non –staff costs not attributed to one category of activity are allocated or apportioned pro-rat to the staffing of the relevant service. Finance, HR and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

#### **Restricted Funds**

Restricted funds are accounted for in accordance with the particular terms of trust arising from the express or implied wishes of the donors in so far as these are intended to be binding on the charity. Where such wishes are not intended to be binding, they are taken into account and recognised in appropriately designated funds.

#### **Unrestricted Free Reserves**

Free Reserves represent amount which are expendable at the discretion of the trustees in furtherance of the objectives of the charity and which have not been designated for any other purpose. Such funds may be held in order to finance working capital or capital expenditure.

#### **Government grants**

Grants that relate to specific capital expenditure are treated as deferred income, which is then credited to the Statement of Financial Activities over the related asset's useful life. Revenue grants are credited to the Statement of Financial Activities in the same year as the related expenditure is incurred.

## 2. Grants Received

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
The National Lottery	-	10,820	10,820	5,772
Mid Ulster District Council	-	5,000	5,000	5,000
Darea	-	1,491	1,491	-
Release of Deferred Income	-	2,828	2,828	2,828
	<u>-</u>	<u>20,139</u>	<u>20,139</u>	<u>13,600</u>

## 3. Other Income

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Music Classes	-	3,011	3,011	2,417
Hire of Hall	80	-	80	670
Interest Received	122	-	122	10
Other Income	-	-	-	580
	<u>202</u>	<u>3,011</u>	<u>3,213</u>	<u>3,677</u>

## 4. Charitable Donations

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Donations	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

## 5. Administration Costs

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Accountancy	-	743	743	665
Professional	-	250	250	3,860
Plant Hire	-	-	-	120
Music Tuition	854	3,011	3,865	2,440
Stationery and Advertising	150	1,075	1,225	148
Caretaker Expenses	16	1,692	1,708	864
Depreciation	974	2,828	3,802	2,797
	<u>1,994</u>	<u>9,599</u>	<u>11,593</u>	<u>10,894</u>

## 6. Establishment Costs

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Insurance	-	1,919	1,919	3,095
Repairs	-	3,852	3,852	2,039
Heat and Light	-	2,599	2,599	1,182
Water Rates	10	42	52	464
	<u>10</u>	<u>8,412</u>	<u>8,422</u>	<u>6,780</u>

## 7. Other Direct Costs

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Bank Interest & Charges	308	-	308	313
Event costs	-	5,958	5,958	2,358
	<u>308</u>	<u>5,958</u>	<u>6,266</u>	<u>2,671</u>

## 8. Creditors: amounts falling due within one year

	2023 £	2022 £
Accountancy	550	486
Heat and Light	326	400
Water Rates	40	30
Deferred Income - Government Grants	82,576	85,404
Deferred Income - The National Lottery	16,082	15,835
Deferred Income - Community Foundation Grant	-	5,000
	<u>99,574</u>	<u>107,155</u>

## 9. Movement In Funds

	At the 01/01/2023 £	Movement In Funds £	Transfers in/(out) £	Transfers In Funds £	At the 31/12/2023 £
<b>Unrestricted Funds</b>					
General Fund	76,726	1,812	-	(695)	78,538
<b>Restricted Funds</b>					
Restricted Fund	275	(819)	-	695	151
<b>Total Funds</b>	<u>77,001</u>	<u>993</u>	<u>-</u>	<u>-</u>	<u>78,689</u>

**10. Net Movement in Funds, included in the above are follows:**

	Incoming Resources £	Resources Expended £	Movement in Funds £
<b>Unrestricted Funds</b>			
General Fund	4,819	(2,312)	2,507
<b>Restricted Funds</b>			
Restricted	23,150	(23,969)	(819)
<b>Total Funds</b>	<u>27,969</u>	<u>(26,281)</u>	<u>1,688</u>

**11. Employee Information**

The charity does not currently have any employees.

**12. Trustees' Remuneration and Benefits**

No trustee received any remuneration during the year ended 31 December 2023 (2022–Nil).

No Trustee received any reimbursement for approved expenses incurred in connection with the charity.