

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Moir Community Association

Lynn Drake & Co Ltd
Chartered Accountants
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Moirra Community Association

Contents of the Financial Statements
for the Year Ended 31 March 2025

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 3
Independent Examiner's Report	4 to 5
Statement of Financial Activities	6
Statement of Financial Position	7
Notes to the Financial Statements	8 to 12
Detailed Statement of Financial Activities	13

Moira Community Association

Report of the Trustees **for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The organisation seeks to improve the health and economic condition of everyone in the area of Moira, Co Armagh. The organisation is all inclusive and aims to empower the position of everyone and works closely with other stakeholders and funders.

FINANCIAL REVIEW

Reserves policy

The charity's policy is to retain a level of free reserves, which matches the needs of the organisation both at the current time and in the foreseeable future. The charity has developed a plan to establish and maintain this agreed level of free reserves. The charity will continue to monitor compliance with this policy on a regular basis and the Committee will review the appropriateness of the policy annually.

Scope

This policy applies to all volunteers or board members of Moira Community Association.

Context

The charity aims to keep money aside as a reserve to protect the charity against drops in income or to allow it to take advantage of new opportunities. Moira Community associations reserves can be spent on any of its aims.

Monitoring and reviewing the Reserves Policy

Moira Community Association will review the Reserves Policy on an annual basis at the time of the annual accounts being prepare

The Charity had net incoming resources for the period of £1,348 (2024 £2,098), which reflected the completion of a number of projects during the year. Unrestricted funds increased by £1,348. The total funds at the end of the year amounted to £3,446. The unrestricted fund balance at 31 March 2024 was £2,098.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Moir Community Association

Report of the Trustees
for the Year Ended 31 March 2025

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have 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 operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

Approved by order of the board of trustees on 20 May 2025 and signed on its behalf by:

Mrs N Prentice - Trustee

N. Prentice

**Independent Examiner's Report to the Trustees of
Moirra Community Association**

Independent examiner's report to the trustees of Moirra Community Association

I report on the accounts for the period ended 31 March 2025 set out on pages six to twelve.

Respective responsibilities of trustees and examiner

As the charity's trustees' you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

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

Basis of the independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

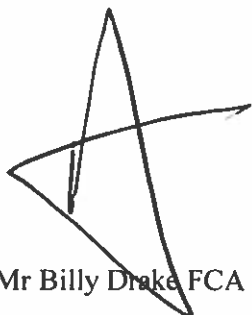
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act.
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention



Mr Billy Drake FCA

Lynn Drake & Co Ltd
Chartered Accountants
1st Floor
34 B-D Main Street
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BT67 0LE

**Independent Examiner's Report to the Trustees of
Moira Community Association**

20 May 2025

Moira Community Association

Statement of Financial Activities
for the Year Ended 31 March 2025

		Year Ended 31/3/25 Unrestricted funds £	Period 1/1/23 to 31/3/24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	2,376	7,558
Charitable activities	3		
Grants Receivable		6,700	5,450
Total		<u>9,076</u>	<u>13,008</u>
EXPENDITURE ON			
Charitable activities	4		
Direct Charitable Expenditure		7,728	10,910
NET INCOME		1,348	2,098
RECONCILIATION OF FUNDS			
Total funds brought forward		2,098	-
TOTAL FUNDS CARRIED FORWARD		<u><u>3,446</u></u>	<u><u>2,098</u></u>

The notes form part of these financial statements

Moir Community Association

Statement of Financial Position
31 March 2025

		31.3.25 Unrestricted funds £	31.3.24 Total funds £
CURRENT ASSETS	Notes		
Cash at bank		4,046	2,578
CREDITORS			
Amounts falling due within one year	8	(600)	(480)
NET CURRENT ASSETS		<u>3,446</u>	<u>2,098</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		3,446	2,098
NET ASSETS		<u>3,446</u>	<u>2,098</u>
FUNDS	9		
Unrestricted funds		3,446	2,098
TOTAL FUNDS		<u>3,446</u>	<u>2,098</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 May 2025 and were signed on its behalf by:

N Prentice - Trustee

N. Prentice

J Crockard - Trustee

J Crockard

The notes form part of these financial statements

Moirra Community Association

Notes to the Financial Statements **for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by 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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	Year Ended 31/3/25	Period 1/1/23 to 31/3/24
	£	£
Fundraising & Donations	<u>2,376</u>	<u>7,558</u>

Moirra Community Association**Notes to the Financial Statements - continued**
for the Year Ended 31 March 2025**3. INCOME FROM CHARITABLE ACTIVITIES**

		Year Ended 31/3/25 £	Period 1/1/23 to 31/3/24 £
Grants	Activity Grants Receivable	6,700	5,450

Grants received, included in the above, are as follows:

	Year Ended 31/3/25 £	Period 1/1/23 to 31/3/24 £
Elevate NI - Community Mentoring	-	4,000
LCCC Art	-	750
LCCC Kings Coronation	-	500
LCCC Seed	-	200
CFNI	2,000	-
CDHN	4,700	-
	6,700	5,450

4. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 5) £
Direct Charitable Expenditure	7,728

5. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Direct Charitable Expenditure	7,128	600	7,728

Moir Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the period ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the period ended 31 March 2024.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	7,558
Charitable activities	
Grants Receivable	5,450
Total	<u>13,008</u>
EXPENDITURE ON	
Charitable activities	
Direct Charitable Expenditure	<u>10,910</u>
NET INCOME	<u>2,098</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>2,098</u></u>

Moira Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Other creditors	600	480
	<u> </u>	<u> </u>

9. MOVEMENT IN FUNDS

	At 1/4/24	Net movement in funds	At 31/3/25
	£	£	£
Unrestricted funds			
General fund	2,098	1,348	3,446
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>2,098</u>	<u>1,348</u>	<u>3,446</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	9,076	(7,728)	1,348
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>9,076</u>	<u>(7,728)</u>	<u>1,348</u>

Comparatives for movement in funds

	Net movement in funds	At 31/3/24
	£	£
Unrestricted funds		
General fund	2,098	2,098
	<u> </u>	<u> </u>
TOTAL FUNDS	<u>2,098</u>	<u>2,098</u>

Moira Community Association

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	Year Ended 31/3/25 £	Period 1/1/23 to 31/3/24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Fundraising & Donations	2,376	7,558
Charitable activities		
Grants	6,700	5,450
Total incoming resources	9,076	13,008
EXPENDITURE		
Support costs		
Management		
Insurance	254	454
Printing costs	206	153
NI Chest & Heart donation	-	371
Health & Safety	-	90
Tragic Road accident donation	-	4,079
Christmas Fayre	452	1,054
SEN Circle project direct	3,929	2,978
Litter collection	-	30
Kings coronation	-	419
Art project	-	801
Parking	1	1
Repair Cafe direct	36	-
Hall hire	2,250	-
	7,128	10,430
Governance costs		
Accountancy fee	600	480
Total resources expended	7,728	10,910
Net income	1,348	2,098

This page does not form part of the statutory financial statements