

Company registration number: NIC609218

Charity registration number: 100781

# Rowallane Community Hub

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 September 2024

# Rowallane Community Hub

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## **Rowallane Community Hub**

### **Reference and Administrative Details**

<b>Trustees</b>	Mr Raymond Cochrane Mr Arthur Wilkinson Mr Trevor Bland Mrs Susan Evelyn Welsh Ms Elaine Baysting
<b>Secretary</b>	Mrs Hazel Bland
<b>Charity Registration Number</b>	100781
<b>Company Registration Number</b>	NIC609218
<b>Registered Office</b>	35 Main Street Saintfield Ballynahinch Country Down BT24 7AB
<b>Independent Examiner</b>	RBCA Limited Chartered Accountants Linenhall Exchange 26 Linenhall Street Belfast BT2 8BG

# Rowallane Community Hub

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 September 2024.

### Structure, governance and management

The organisation is a charitable company, limited by guarantee and incorporated on 27 September 2011. The company is governed under its Articles of Association and in the event of the company being wound up members would be required to contribute an amount not exceeding £1.

### Objectives and activities

The objects of Rowallane Community Hub are to promote the benefit of the inhabitants of Rowallane area and its environs to:

- Provide facilities in the interests of social welfare for recreation and other leisure time occupation with the object of improving the quality of life for the inhabitants of the area of benefit.
- Advance community development in the area of benefit, and in particular the promotion of the community and voluntary sector for the benefit of the public by providing support and facilities to community and voluntary groups.
- Promote education and training by: providing facilities and equipment for the educational courses and programmes; and promoting knowledge and education in good gardening principles and the protection of the natural environment and encouraging participation in horticultural and gardening activities.
- Promote good community relations.

The Charity complies with the duty to have regard to the Commission's Public Benefit requirement statutory guidance. In setting the objectives and planning the activities for the year the Trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance to ensure that the activities have helped to achieve the Charity's purposes and provide a benefit to the beneficiaries.

### Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr Raymond Cochrane (appointed 24 July 2024)
	Mr Arthur Wilkinson
	Mr Trevor Bland
	Mrs Susan Evelyn Welsh
	Ms Elaine Baysting (appointed 24 July 2024)
	Mr Brian John Graham (resigned 1 July 2024)
	Mr Ian William Mack (resigned 18 November 2024)
	Ms Pearl Mary Ashby (resigned 24 July 2024)
Secretary:	Mrs Hazel Bland (appointed 29 July 2024)

# Rowallane Community Hub

## Trustees' Report

### **Public benefit**

The public benefit of the charity include:

- giving people a meeting place to get together with others to do enjoy social interaction and to take part in activities of a social and recreational nature. The participants learn new skills and share their own knowledge and skills with each other.
- encouraging people to become active in a voluntary capacity, organise groups if required and use our facilities and activities to make life better for themselves and their neighbours.
- the education of people in a range of subjects including Horticulture, the environment, gardening, computer training, numeracy and literacy.
- providing neutral space in the town of Saintfield which will be promoted to the whole community regardless of religion, ethnic origin or personal background.

### **Achievements and performance**

Rowallane Community Hub during this period continues to provide a shared community space for community groups, voluntary and statutory organisations, to meet and offer services. The hall operates in two separate buildings i.e. main building with upstairs conference room, accessible toilet, kitchen and store, which can be accessed by a lift, and a ground floor building at the rear of the site which provides additional space, toilets and kitchen area.

During this period, we facilitated 7 regular user groups and 40 ad hoc users. The facility, all of which provides support and services to the residents of Saintfield and surrounding area and improving their quality of life, had a footfall of approximately 3000 in the year. Our users' activities include Rowallane Men's Shed, children's dance class, Bible classes, training, interagency meetings, networking meetings, children's parties, public meetings and youth activities etc. In addition, we facilitate a Hen's Shed, Club @ The Hub, sewing and craft classes, physical activity classes, and Children's Summer Scheme, again reducing social isolation and improving the health and wellbeing of local people.

Rowallane Community Hub is an integral part of the community infrastructure in Saintfield providing a welcoming and accessible space for community use to meet a range of needs.

### **Financial review**

During the year, Rowallane Community Hub had income in the year of £13,754. There was costs in the year of £29,897 including depreciation of £15,658. This resulted in an overall deficit in the year of £16,143 (2023: £3,290)

### **Statement of trustees' responsibilities**

The trustees (who are also the directors of Rowallane Community Hub for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company 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 affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

## Rowallane Community Hub

### Trustees' Report

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Small companies provision statement**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on ~~..20 Jun 2025~~ and signed on its behalf by:

*Hazel Bland*

.....  
Mrs Hazel Bland  
Company secretary

## Rowallane Community Hub

### Independent Examiner's Report to the trustees of Rowallane Community Hub ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2024.

#### Responsibilities and basis of report

As the charity trustees of Rowallane Community Hub (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my 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 my attention.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

#### Basis of independent examiner's report

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. 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 includes 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 386 of the Companies Act 2006;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 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; and
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.

**Rowallane Community Hub**

**Independent Examiner's Report to the trustees of Rowallane Community Hub  
( 'the Company' )**

*Brian Stewart*

.....  
Brian Stewart  
RBCA Ltd  
Chartered Accountants

Linenhall Exchange  
26 Linenhall Street  
Belfast  
BT2 8BG

20 Jun 2025  
Date:.....

## Rowallane Community Hub

### Statement of Financial Activities for the Year Ended 30 September 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2024 £	Total 2023 £ (As restated)
<b>Income and Endowments from:</b>				
Donations and legacies	3	3,419	3,419	10,710
Charitable activities	4	9,383	9,383	15,816
Other income	5	952	952	1,207
Total income		<u>13,754</u>	<u>13,754</u>	<u>27,733</u>
<b>Expenditure on:</b>				
Charitable activities	6	(29,897)	(29,897)	(31,023)
Total expenditure		<u>(29,897)</u>	<u>(29,897)</u>	<u>(31,023)</u>
Net expenditure		<u>(16,143)</u>	<u>(16,143)</u>	<u>(3,290)</u>
Net movement in funds		(16,143)	(16,143)	(3,290)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>144,709</u>	<u>144,709</u>	<u>132,340</u>
Total funds carried forward	12	<u><u>128,566</u></u>	<u><u>128,566</u></u>	<u><u>129,050</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 12.

The notes on pages 9 to 15 form an integral part of these financial statements.

**Rowallane Community Hub**  
**(Registration number: NIC609218)**  
**Balance Sheet as at 30 September 2024**

	Note	2024 £	2023 £ (As restated)
<b>Fixed assets</b>			
Tangible assets	9	242,693	242,693
<b>Current assets</b>			
Cash at bank and in hand		20,823	20,898
<b>Creditors: Amounts falling due within one year</b>	10	<u>(134,950)</u>	<u>(134,541)</u>
<b>Net current liabilities</b>		<u>(114,127)</u>	<u>(113,643)</u>
<b>Net assets</b>		<u>128,566</u>	<u>129,050</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>128,566</u>	<u>129,050</u>
<b>Total funds</b>	12	<u>128,566</u>	<u>129,050</u>

For the financial year ending 30 September 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 20 Jun 2025..... and signed on their behalf by:

*Hazel Bland*  
.....  
Mrs Hazel Bland  
Company secretary

The notes on pages 9 to 15 form an integral part of these financial statements.

## Rowallane Community Hub

### Notes to the Financial Statements for the Year Ended 30 September 2024

#### 1 Charity status

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

35 Main Street  
Saintfield  
Ballynahinch  
Country Down  
BT24 7AB

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### Basis of preparation

Rowallane Community Hub meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the financial currency of the entity. The level of rounding is to the nearest £.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### Fund accounting

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

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

## Rowallane Community Hub

### Notes to the Financial Statements for the Year Ended 30 September 2024

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### 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.

#### Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### Tangible fixed assets

Tangible fixed assets are initially recorded at cost less accumulated depreciation and impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Leasehold improvements	4% straight line

## Rowallane Community Hub

### Notes to the Financial Statements for the Year Ended 30 September 2024

#### 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.

#### 3 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Donations			
Donations	2,429	2,429	615
Grants, including capital grants;			
Government grants	990	990	10,095
	<u>3,419</u>	<u>3,419</u>	<u>10,710</u>

#### 4 Income from charitable activities

	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>
Room hire	3,858	3,858
Rental income	5,525	5,525
	<u>9,383</u>	<u>9,383</u>
	<b>Unrestricted funds General £</b>	<b>Total 2023 £</b>
Room hire	10,415	10,415
Rental income	5,400	5,400
	<u>15,815</u>	<u>15,815</u>

## Rowallane Community Hub

### Notes to the Financial Statements for the Year Ended 30 September 2024

#### 5 Other income

	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Other income	952	952	1,207

#### 6 Expenditure on charitable activities

	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>	<b>Total 2023 £ (As restated)</b>
Charitable activities	29,897	29,897	31,023

## Rowallane Community Hub

### Notes to the Financial Statements for the Year Ended 30 September 2024

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year (2023 : nil).

#### 8 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	600	522

#### 9 Tangible fixed assets

	Leasehold Improvements £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 October 2023	391,440	4,871	396,311
At 30 September 2024	391,440	4,871	396,311
<b>Depreciation</b>			
At 1 October 2023	133,090	4,871	137,961
Charge for the year	15,657	-	15,657
At 30 September 2024	148,747	4,871	153,618
<b>Net book value</b>			
At 30 September 2024	242,693	-	242,693
At 30 September 2023	258,350	-	258,350

#### 10 Creditors: amounts falling due within one year

	2024 £	2023 £
Other loans	134,230	134,230
Accruals	720	311
	134,950	134,541

## Rowallane Community Hub

### Notes to the Financial Statements for the Year Ended 30 September 2024

#### 11 Obligations under leases and hire purchase contracts

##### Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Land and buildings</b>		
Within one year	3,600	3,600
Between one and five years	14,400	14,400
After five years	34,200	37,800
	<u>52,200</u>	<u>55,800</u>

#### 12 Funds

	<b>Balance at 1 October 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 30 September 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General	<u>144,709</u>	<u>13,754</u>	<u>(29,897)</u>	<u>128,566</u>

	<b>Balance at 1 October 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 30 September 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General	132,340	26,788	(30,078)	129,050
<b>Restricted funds</b>	<u>-</u>	<u>945</u>	<u>(945)</u>	<u>-</u>
<b>Total funds</b>	<u>132,340</u>	<u>27,733</u>	<u>(31,023)</u>	<u>129,050</u>

##### Prior year adjustment

The prior year adjustment relates to accumulated depreciation which should have been recognised in prior years. The impact has been to reduce fixed assets by £133,090 and reserves by £133,090.

## Rowallane Community Hub

### Notes to the Financial Statements for the Year Ended 30 September 2024

#### 13 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Total funds at 30 September 2024 £</b>
Tangible fixed assets	242,693	242,693
Current assets	20,823	20,823
Current liabilities	(134,950)	(134,950)
Total net assets	128,566	128,566
	<b>Unrestricted funds General £</b>	<b>Total funds at 30 September 2023 £</b>
Tangible fixed assets	242,693	242,693
Current assets	20,898	20,898
Current liabilities	(134,541)	(134,541)
Total net assets	129,050	129,050