

**Muckamore Parish Development Association**

**Statement of Financial Activities  
for the Year Ended 31 March 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		8,657	103,772	112,429	66,922
Investment income	2	<u>1,320</u>	<u>-</u>	<u>1,320</u>	<u>-</u>
<b>Total</b>		<u>9,977</u>	<u>103,772</u>	<u>113,749</u>	<u>66,922</u>
<b>EXPENDITURE ON</b>					
Raising funds		-	-	-	100
<b>Charitable activities</b>					
Direct costs		1,975	48,427	50,402	32,163
Other		<u>682</u>	<u>43,472</u>	<u>44,154</u>	<u>35,265</u>
<b>Total</b>		<u>2,657</u>	<u>91,899</u>	<u>94,556</u>	<u>67,528</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	8	7,320	11,873	19,193	(606)
		<u>711</u>	<u>(711)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		8,031	11,162	19,193	(606)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		19,373	166,914	186,287	186,893
		<u>19,373</u>	<u>166,914</u>	<u>186,287</u>	<u>186,893</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>27,404</u>	<u>178,076</u>	<u>205,480</u>	<u>186,287</u>

The notes form part of these financial statements

**Muckamore Parish Development Association**

**Balance Sheet  
31 March 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	855	134,337	135,192	140,701
<b>CURRENT ASSETS</b>					
Debtors	6	-	-	-	973
Cash at bank		<u>27,399</u>	<u>43,739</u>	<u>71,138</u>	<u>45,417</u>
		27,399	43,739	71,138	46,390
<b>CREDITORS</b>					
Amounts falling due within one year	7	(850)	-	(850)	(804)
<b>NET CURRENT ASSETS</b>					
		<u>26,549</u>	<u>43,739</u>	<u>70,288</u>	<u>45,586</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>27,404</u>	<u>178,076</u>	<u>205,480</u>	<u>186,287</u>
<b>NET ASSETS</b>					
		<u>27,404</u>	<u>178,076</u>	<u>205,480</u>	<u>186,287</u>
<b>FUNDS</b>					
Unrestricted funds	8			27,404	19,373
Restricted funds				<u>178,076</u>	<u>166,914</u>
<b>TOTAL FUNDS</b>					
				<u>205,480</u>	<u>186,287</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 August 2023 and were signed on its behalf by:



Mr Andrew Stewart - Trustee



Mr James Moore - Trustee

The notes form part of these financial statements

## Muckamore Parish Development Association

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 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 (Northern Ireland) 2008. 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.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Computer equipment	- 25% on cost

##### **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.

##### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Muckamore Parish Development Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**2. INVESTMENT INCOME**

	31.3.23	31.3.22
	£	£
Rents received	<u>1,320</u>	<u>-</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

	31.3.23	31.3.22
	£	£
Trustees' expenses	<u>-</u>	<u>100</u>

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	<u>6,650</u>	<u>60,272</u>	<u>66,922</u>
 <b>EXPENDITURE ON</b>			
Raising funds	100	-	100
<b>Charitable activities</b>			
Direct costs	897	31,266	32,163
Other	<u>2,088</u>	<u>33,177</u>	<u>35,265</u>
<b>Total</b>	<u>3,085</u>	<u>64,443</u>	<u>67,528</u>
 <b>NET INCOME/(EXPENDITURE)</b>			
Transfers between funds	<u>3,565</u>	<u>(4,171)</u>	<u>(606)</u>
	<u>2,597</u>	<u>(2,597)</u>	<u>-</u>
<b>Net movement in funds</b>	6,162	(6,768)	(606)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>13,211</u>	<u>173,682</u>	<u>186,893</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u>19,373</u>	<u>166,914</u>	<u>186,287</u>

**Muckamore Parish Development Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**5. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2022	143,128	23,038	2,779	168,945
Additions	<u>3,180</u>	<u>-</u>	<u>-</u>	<u>3,180</u>
At 31 March 2023	<u>146,308</u>	<u>23,038</u>	<u>2,779</u>	<u>172,125</u>
<b>DEPRECIATION</b>				
At 1 April 2022	7,157	18,308	2,779	28,244
Charge for year	<u>7,315</u>	<u>1,374</u>	<u>-</u>	<u>8,689</u>
At 31 March 2023	<u>14,472</u>	<u>19,682</u>	<u>2,779</u>	<u>36,933</u>
<b>NET BOOK VALUE</b>				
At 31 March 2023	<u>131,836</u>	<u>3,356</u>	<u>-</u>	<u>135,192</u>
At 31 March 2022	<u>135,971</u>	<u>4,730</u>	<u>-</u>	<u>140,701</u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Other debtors	<u>-</u>	<u>973</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Taxation and social security	20	-
Other creditors	<u>830</u>	<u>804</u>
	<u>850</u>	<u>804</u>

**Muckamore Parish Development Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**8. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	19,373	7,320	711	27,404
<b>Restricted funds</b>				
ANBC-Seniors	918	-	-	918
Community Foundation	-	10,000	-	10,000
Children in Need	3,814	2,091	-	5,905
ANBC-Areas at risk	-	243	-	243
Limetree Avenue Premises	153,940	(10,280)	-	143,660
Dormant Accounts NI	-	(40)	40	-
Other Donation	8,242	8,048	-	16,290
PHA Short Term Funding	-	1,060	-	1,060
	<u>-</u>	<u>751</u>	<u>(751)</u>	<u>-</u>
	<u>166,914</u>	<u>11,873</u>	<u>(711)</u>	<u>178,076</u>
<b>TOTAL FUNDS</b>	<u>186,287</u>	<u>19,193</u>	<u>-</u>	<u>205,480</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	9,977	(2,657)	7,320
<b>Restricted funds</b>			
Community Foundation	10,000	-	10,000
Children in Need	24,402	(22,311)	2,091
ANBC-Areas at risk	14,810	(14,567)	243
Limetree Avenue	-	(10,280)	(10,280)
Premises	5,000	(5,040)	(40)
Summer Scheme	2,000	(2,000)	-
Dormant Accounts NI	33,333	(25,285)	8,048
A Stewart Donation	1,000	(1,000)	-
Other Donation	1,060	-	1,060
Jubilee Celebrations	1,000	(1,000)	-
Community Outreach	2,000	(2,000)	-
PHA Short Term Funding	8,267	(7,516)	751
Get Active	900	(900)	-
	<u>103,772</u>	<u>(91,899)</u>	<u>11,873</u>
<b>TOTAL FUNDS</b>	<u>113,749</u>	<u>(94,556)</u>	<u>19,193</u>

**Muckamore Parish Development Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**8. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	13,211	3,565	2,597	19,373
<b>Restricted funds</b>				
Enkalon Foundation	1,000	(1,000)	-	-
ANBC-Seniors	918	-	-	918
Children in Need	-	3,814	-	3,814
ANBC-Areas at risk	-	(4)	4	-
Limetree Avenue	168,662	(14,722)	-	153,940
Martin Lewis Fund	3,102	(1,910)	(1,192)	-
Covid support	-	(1)	1	-
Premises	-	(16)	16	-
Dormant Accounts NI	-	8,242	-	8,242
Defibrillater	-	1,426	(1,426)	-
	<u>173,682</u>	<u>(4,171)</u>	<u>(2,597)</u>	<u>166,914</u>
<b>TOTAL FUNDS</b>	<u>186,893</u>	<u>(606)</u>	<u>-</u>	<u>186,287</u>

**Muckamore Parish Development Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**8. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	6,650	(3,085)	3,565
<b>Restricted funds</b>			
Enkalon Foundation	-	(1,000)	(1,000)
ANBC-Seniors	369	(369)	-
Children in Need	16,509	(12,695)	3,814
ANBC-Areas at risk	14,810	(14,814)	(4)
Limetree Avenue	-	(14,722)	(14,722)
Martin Lewis Fund	-	(1,910)	(1,910)
Covid support	4,000	(4,001)	(1)
Premises	4,904	(4,920)	(16)
NI Centenary	1,000	(1,000)	-
Live here love here	587	(587)	-
Dormant Accounts NI	16,667	(8,425)	8,242
Defibrillater	<u>1,426</u>	<u>-</u>	<u>1,426</u>
	<u>60,272</u>	<u>(64,443)</u>	<u>(4,171)</u>
<b>TOTAL FUNDS</b>	<u>66,922</u>	<u>(67,528)</u>	<u>(606)</u>

**Muckamore Parish Development Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**8. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	13,211	10,885	3,308	27,404
<b>Restricted funds</b>				
Enkalon Foundation	1,000	(1,000)	-	-
ANBC-Seniors	918	-	-	918
Community Foundation	-	10,000	-	10,000
Children in Need	-	5,905	-	5,905
ANBC-Areas at risk	-	239	4	243
Limetree Avenue	168,662	(25,002)	-	143,660
Martin Lewis Fund	3,102	(1,910)	(1,192)	-
Covid support	-	(1)	1	-
Premises	-	(56)	56	-
Dormant Accounts NI	-	16,290	-	16,290
Defibrillater	-	1,426	(1,426)	-
Other Donation	-	1,060	-	1,060
PHA Short Term Funding	-	751	(751)	-
	<u>173,682</u>	<u>7,702</u>	<u>(3,308)</u>	<u>178,076</u>
<b>TOTAL FUNDS</b>	<u>186,893</u>	<u>18,587</u>	<u>-</u>	<u>205,480</u>

**Muckamore Parish Development Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**8. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	16,627	(5,742)	10,885
<b>Restricted funds</b>			
Enkalon Foundation	-	(1,000)	(1,000)
ANBC-Seniors	369	(369)	-
Community Foundation	10,000	-	10,000
Children in Need	40,911	(35,006)	5,905
ANBC-Areas at risk	29,620	(29,381)	239
Limetree Avenue	-	(25,002)	(25,002)
Martin Lewis Fund	-	(1,910)	(1,910)
Covid support	4,000	(4,001)	(1)
Premises	9,904	(9,960)	(56)
Summer Scheme	2,000	(2,000)	-
NI Centenary	1,000	(1,000)	-
Live here love here	587	(587)	-
Dormant Accounts NI	50,000	(33,710)	16,290
Defibrillater	1,426	-	1,426
A Stewart Donation	1,000	(1,000)	-
Other Donation	1,060	-	1,060
Jubilee Celebrations	1,000	(1,000)	-
Community Outreach	2,000	(2,000)	-
PHA Short Term Funding	8,267	(7,516)	751
Get Active	900	(900)	-
	<u>164,044</u>	<u>(156,342)</u>	<u>7,702</u>
<b>TOTAL FUNDS</b>	<u>180,671</u>	<u>(162,084)</u>	<u>18,587</u>

**Muckamore Parish Development Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**Muckamore Parish Development Association**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023**

	31.3.23 £	31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	10,477	6,150
Grants	<u>101,952</u>	<u>60,772</u>
	112,429	66,922
<b>Investment income</b>		
Rents received	<u>1,320</u>	-
<b>Total incoming resources</b>	113,749	66,922
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Trustees' expenses	-	100
<b>Charitable activities</b>		
Wages	35,289	16,789
Pensions	615	79
Light and heat	530	1,388
Sundries	441	137
Repair and maintenance	55	1,454
No description	<u>319</u>	-
	37,249	19,847
<b>Other</b>		
Boys to Men	-	800
Legal & professional	865	1,595
Staff Training	245	318
Programme Costs	<u>43,044</u>	<u>32,552</u>
	44,154	35,265
<b>Support costs</b>		
<b>Management</b>		
Insurance	3,249	2,338
<b>Finance</b>		
Bank charges	109	80

This page does not form part of the statutory financial statements

**Muckamore Parish Development Association**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023**

	31.3.23	31.3.22
	£	£
<b>Finance</b>		
<b>Other</b>		
Freehold property	7,315	7,157
Fixtures and fittings	<u>1,374</u>	<u>1,374</u>
	8,689	8,531
<b>Governance costs</b>		
Accountancy and legal fees	<u>1,106</u>	<u>1,367</u>
Total resources expended	<u>94,556</u>	<u>67,528</u>
<b>Net income/(expenditure)</b>	<u>19,193</u>	<u>(606)</u>

This page does not form part of the statutory financial statements