



Patton Rainey & Associates

Chartered Accountants and Registered Auditors

REGISTERED COMPANY NUMBER: NI050423 (Northern Ireland)
REGISTERED CHARITY NUMBER: 101194

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2023
FOR
CLEENISH COMMUNITY ASSOCIATION

Patton Rainey and Associates
Chartered Accountants
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

CLEENISH COMMUNITY ASSOCIATION

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for the Year Ended 30 APRIL 2023

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CLEENISH COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES **for the Year Ended 30 APRIL 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2023. 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 direct benefits which flow from these purposes include provision of a range of social, educational and recreational activities mainly based within Cleenish Millennium Hall for members of the local community living within the Arney and Bellanaleck District, providing them with opportunity to avail of activities that assist and improve their educational attainment, health, social interaction and their conditions of life through accessing services and activities that would not normally be made available to them. Benefits of the activities are evidenced by measurement of the numbers participating in activities and by receiving feedback from participants. The only private benefit flowing from our activities to trustees are that Cleenish Community Association trustees, to the extent that they are members, they and their families can participate in all activities and this is incidental and necessary to ensure that all members of the district can potentially benefit. There is no harm flowing from the purposes to Cleenish Community Association.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Examples of activities provided are:

Keep fit, Social Dancing, Old Tyme Dancing, Farmers Information Courses and Talks, Funeral Teas, Family Parties, Health Fairs, Heritage Talks, Monthly Youth Disco, Music & Storytelling Sessions, Youth Club. The hall is also used by local Primary school, GAA Club and other charitable bodies for activities and functions.

FINANCIAL REVIEW

Financial position

During the year to 30 April 2023 the charity generated an operating surplus of £10,550

Reserves policy

It is the policy of the Charity that reserves that have not been designated for a specific purpose should be maintained at a level equivalent to between 1-2 months expenditure. The Charity considers that reserves at this level will ensure that in the event of a significant drop in funding, they will be able to continue some activities however this would be on a reduced scale.

FUTURE PLANS

The Charity intends to continue the work it performs for the benefit of the public, while seeking additional sources of funding.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI050423 (Northern Ireland)

Registered Charity number

101194

CLEENISH COMMUNITY ASSOCIATION

REPORT OF THE TRUSTEES
for the Year Ended 30 APRIL 2023

Registered office

Church View
Arney
Enniskillen
Co. Fermanagh
BT92 2BZ

Trustees

J K Owens
S P Cox
G Darcy
Ms C M Meehan

Company Secretary

Ms J Magee

Independent Examiner

THOMAS SAMUEL PATTON
Patton Rainey and Associates
Chartered Accountants
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

FCA

Approved by order of the board of trustees on 21 June 2023 and signed on its behalf by:



Ms C M Meehan - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CLEENISH COMMUNITY ASSOCIATION**

I report on the accounts of the company for the year ended 30 April 2023, which are set out on pages four to eleven.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors 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.

Basis of the independent examiner's report

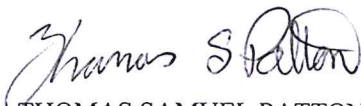
I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the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

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
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.


THOMAS SAMUEL PATTON

FCA

Patton Rainey and Associates
Chartered Accountants
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

21 June 2023

CLEENISH COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 APRIL 2023

	Notes	Unrestricted fund £	Restricted funds £	30.4.23 Total funds £	30.4.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		15,639	13,665	29,304	35,729
Investment income	2	6,871	-	6,871	6,620
Total		22,510	13,665	36,175	42,349
EXPENDITURE ON					
Charitable activities					
Light and Heat		1,649	986	2,635	1,775
Loan Interest UCIT Ltd		-	-	-	79
Repairs and Renewals		2,358	1,496	3,854	35,957
Legal fees		-	-	-	390
Hall Insurance		909	375	1,284	1,131
Water Rates		233	-	233	160
Cleaning		3,900	-	3,900	2,100
Entertainment Licence		1	-	1	1
Advertising		-	-	-	352
Depreciation		555	-	555	828
Accountancy		860	-	860	780
Project costs		1,346	-	1,346	13,016
Christmas Lights		8	208	216	-
Broadband		564	-	564	332
Catering		224	-	224	-
Sundry Expenses					
		517	-	517	-
Happy Hearts		-	264	264	-
Committee events/vouchers		566	-	566	-
MUGA Lights Installation		3,270	5,336	8,606	-
Total		16,960	8,665	25,625	56,901
NET INCOME/(EXPENDITURE)		5,550	5,000	10,550	(14,552)
RECONCILIATION OF FUNDS					
Total funds brought forward		423,596	-	423,596	438,148
TOTAL FUNDS CARRIED FORWARD		429,146	5,000	434,146	423,596

The notes form part of these financial statements

CLEENISH COMMUNITY ASSOCIATION

BALANCE SHEET

30 APRIL 2023

	Notes	Unrestricted fund £	Restricted funds £	30.4.23 Total funds £	30.4.22 Total funds £
FIXED ASSETS					
Tangible assets	6	409,589	-	409,589	410,144
CURRENT ASSETS					
Cash at bank		20,396	5,000	25,396	14,272
CREDITORS					
Amounts falling due within one year	7	(839)	-	(839)	(820)
NET CURRENT ASSETS		<u>19,557</u>	<u>5,000</u>	<u>24,557</u>	<u>13,452</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>429,146</u>	<u>5,000</u>	<u>434,146</u>	<u>423,596</u>
NET ASSETS		<u>429,146</u>	<u>5,000</u>	<u>434,146</u>	<u>423,596</u>
FUNDS	8				
Unrestricted funds				429,146	423,596
Restricted funds				5,000	-
TOTAL FUNDS				<u>434,146</u>	<u>423,596</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

CLEENISH COMMUNITY ASSOCIATION

BALANCE SHEET - continued

30 APRIL 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 21 June 2023 and were signed on its behalf by:

S P Cox - Trustee



C M Meehan - Trustee

CLEENISH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 30 APRIL 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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 - 33% on reducing balance

Taxation

The charity is exempt from corporation 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. INVESTMENT INCOME

	30.4.23	30.4.22
	£	£
Rents received	6,469	6,320
Hall letting for funerals	390	300
Deposit account interest	12	-
	<u>6,871</u>	<u>6,620</u>

CLEENISH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 APRIL 2023

3. NET INCOME/(EXPENDITURE)

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

	30.4.23	30.4.22
	£	£
Depreciation - owned assets	<u>555</u>	<u>828</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2023 nor for the year ended 30 April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2023 nor for the year ended 30 April 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,793	29,936	35,729
Investment income	6,620	-	6,620
Total	<u>12,413</u>	<u>29,936</u>	<u>42,349</u>
EXPENDITURE ON			
Charitable activities			
Light and Heat	775	1,000	1,775
Loan Interest UCIT Ltd	79	-	79
Repairs and Renewals	18,015	17,942	35,957
Legal fees	390	-	390
Hall Insurance	587	544	1,131
Water Rates	160	-	160
Cleaning	2,100	-	2,100
Entertainment Licence	1	-	1
Advertising	352	-	352
Depreciation	828	-	828
Accountancy	780	-	780
Project costs	2,566	10,450	13,016
Broadband	332	-	332
Total	<u>26,965</u>	<u>29,936</u>	<u>56,901</u>
NET INCOME/(EXPENDITURE)	(14,552)	-	(14,552)
RECONCILIATION OF FUNDS			
Total funds brought forward	438,148	-	438,148

CLEENISH COMMUNITY ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 APRIL 2023****5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	423,596	-	423,596

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 May 2022 and 30 April 2023	408,463	28,680	437,143
DEPRECIATION			
At 1 May 2022	-	26,999	26,999
Charge for year	-	555	555
At 30 April 2023	-	27,554	27,554
NET BOOK VALUE			
At 30 April 2023	408,463	1,126	409,589
At 30 April 2022	408,463	1,681	410,144

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.23 £	30.4.22 £
Trade creditors	(1)	-
Accruals and deferred income	840	820
	839	820

8. MOVEMENT IN FUNDS

	At 1.5.22 £	Net movement in funds £	At 30.4.23 £
Unrestricted funds			
General fund	423,596	5,550	429,146
Restricted funds			
FERMANAGH TRUST	-	5,000	5,000
TOTAL FUNDS	423,596	10,550	434,146

CLEENISH COMMUNITY ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 APRIL 2023****8. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	22,510	(16,960)	5,550
Restricted funds			
DAERA	1,496	(1,496)	-
FODC - Revenue expenditure	1,625	(1,625)	-
Christmas Lights	208	(208)	-
FERMANAGH TRUST	5,000	-	5,000
GROUNDWORK NI	5,336	(5,336)	-
	<u>13,665</u>	<u>(8,665)</u>	<u>5,000</u>
TOTAL FUNDS	<u>36,175</u>	<u>(25,625)</u>	<u>10,550</u>

Comparatives for movement in funds

	At 1.5.21 £	Net movement in funds £	At 30.4.22 £
Unrestricted funds			
General fund	438,148	(14,552)	423,596
	<u>438,148</u>	<u>(14,552)</u>	<u>423,596</u>
TOTAL FUNDS	<u>438,148</u>	<u>(14,552)</u>	<u>423,596</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	12,413	(26,965)	(14,552)
Restricted funds			
FODC Grant Fund	1,751	(1,751)	-
DAERA	1,094	(1,094)	-
FODC - Capital expenditure	16,641	(16,641)	-
FERMANAGH TRUST	6,020	(6,020)	-
COOPERATION IRELAND	4,430	(4,430)	-
	<u>29,936</u>	<u>(29,936)</u>	<u>-</u>
TOTAL FUNDS	<u>42,349</u>	<u>(56,901)</u>	<u>(14,552)</u>

CLEENISH COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 APRIL 2023

8. MOVEMENT IN FUNDS - continued

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

	At 1.5.21 £	Net movement in funds £	At 30.4.23 £
Unrestricted funds			
General fund	438,148	(9,002)	429,146
Restricted funds			
FERMANAGH TRUST	-	5,000	5,000
TOTAL FUNDS	<u>438,148</u>	<u>(4,002)</u>	<u>434,146</u>

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 £
Unrestricted funds			
General fund	34,923	(43,925)	(9,002)
Restricted funds			
FODC Grant Fund	1,751	(1,751)	-
DAERA	2,590	(2,590)	-
FODC - Revenue expenditure	1,625	(1,625)	-
FODC - Capital expenditure	16,641	(16,641)	-
Christmas Lights	208	(208)	-
FERMANAGH TRUST	11,020	(6,020)	5,000
COOPERATION IRELAND	4,430	(4,430)	-
GROUNDWORK NI	5,336	(5,336)	-
	<u>43,601</u>	<u>(38,601)</u>	<u>5,000</u>
TOTAL FUNDS	<u>78,524</u>	<u>(82,526)</u>	<u>(4,002)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2023.

CLEENISH COMMUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 APRIL 2023

	30.4.23	30.4.22
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Live Here Love Here	1	(2)
DAERA	1,496	1,094
Outdoor Recreation	-	1,271
Donated services and facilities	560	-
FODC-Revenue expenditure	1,625	1,751
FODC-Capital expenditure	-	16,641
Renewable Energy Payment	3,005	2,539
Dances	7,440	1,015
Fundraising	1,100	-
Sale of Cards	820	570
Grants Received	10,544	10,450
Yolk Folk eggs	80	400
Bowling	525	-
Hurling	465	-
Young Farmers	330	-
Clubbercise	450	-
Dramatise	280	-
Tiny Tots	358	-
Baby Massage	225	-
	<hr/>	<hr/>
	29,304	35,729
Investment income		
Rents received	6,469	6,320
Hall letting for funerals	390	300
Deposit account interest	12	-
	<hr/>	<hr/>
	6,871	6,620
	<hr/>	<hr/>
Total incoming resources	36,175	42,349
EXPENDITURE		
Charitable activities		
Hall Insurance	1,284	1,131
Light and heat	2,635	1,775
Broadband	564	332
Advertising	-	352
Loan Interest	-	79
Legal fees	-	390
Project costs	10,368	13,016
Committee events/vouchers	566	-
Water Rates	233	160
Carried forward	15,650	17,235

This page does not form part of the statutory financial statements

CLEENISH COMMUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 30 APRIL 2023

	30.4.23	30.4.22
	£	£
Charitable activities		
Brought forward	15,650	17,235
Cleaning	3,900	2,100
Entertainment Licence	1	1
Accountancy	860	780
Repairs and Renewals	3,854	35,957
Happy Hearts	264	-
Dance expenses	541	-
Fixtures and fittings	555	828
	<u>25,625</u>	<u>56,901</u>
Total resources expended	<u>25,625</u>	<u>56,901</u>
Net income/(expenditure)	<u><u>10,550</u></u>	<u><u>(14,552)</u></u>

This page does not form part of the statutory financial statements