

Independent examiner's report to the trustee's of

Portstewart Community Association (NIC101459)

9 February 2024

I report on the accounts of the Trust for the year ended 30 September 2023.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act (NI) 2008.

The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (NI) 2008 (the Charities Act) and that an Independent Examination is needed.

It is my responsibility to:

- Examine the accounts under section 65 of the Charities Act (NI)2008
- To 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
- To state whether particular matters have come to my attention.

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. My examination includes 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with section 63 of the Charities Act and
- To prepare accounts which accord with the accounting records and
- Comply with the accounting requirements of the Charities Act 2008.

have not been met or

(2) To which, in my opinion, attention should be drawn, in order to enable a proper understanding of the accounts to be reached.

P. McGuigan
Patricia McGuigan
2 Sunset Ridge
PORTSTEWART
BT55 7EQ

PORTSTEWART COMMUNITY ASSOCIATION
(NIC 101459)

Receipts and Payments Account for the year ended 30 September 2023

	£	£
Opening Balance		13,008
Receipts		
Grants Received		
CC&GBC Red Sails Festival	3,000	
Radius Housing Red Sails Festival	18,000	
Irish Society	1,000	
NI CCDHN	2,400	
Black Santa	1,000	25,400
	<hr/>	
Donations		
Other Donations Received	40	40
	<hr/>	
Other Charitable Activities		
Misc receipts	723	
Red Sails Festival	10,395	11,118
Total Receipts	<hr/>	36,558
Payments		
Red Sails Festival	30,690	
CMas party/Lanterns/FoL	775	
Donations	100	
Black Santa	1000	
Bank Charges	106	
Misc Expenditure	477	
Hall Hire	370	
Software &Internet Expenses	373	
Hardware Purchases	1,169	
Subscription to BCRC	50	
Stationery	68	
Insurance	225	
Total Payments	<hr/>	35,403
NET Movement		1,155
Closing Balance		<hr/> 14,183 <hr/>

PORTSTEWART COMMUNITY ASSOCIATION

(NIC 101459)

Statement of Assets and Liabilities As at 30 September 2023

Categories	Details	General fund	Restricted fund	Total funds	Last year
		£	£	£	£
Cash funds	Current account	14063	0	14063	12908
	Cash	120	0	120	100
	Total cash funds	14183	0	14183	13008
Fixed Assets	Details	Useful Life Yrs	Purchase Date	Cost £	Res.Value £
	Gazebo	4	17/06/19	512	0
	Tear Drop Banner	5	18/06/19	260	0
	Gazebo Weights	10	16/11/21	494	346
	Litter Pickers	5	13/05/22	300	180
	Laptop	5	23/09/23	540	432
	Printer	5	23/09/23	180	144
	Phone	5	23/09/23	449	359
			Total	2,735	1,461
Current Assets	Details		Relevant Fund	Amount due	Last year
	Debtors				
	Red Sails Festival post year end receipts		Restricted	750	1,455
			Total	750	1,455
Liabilities	Details		Relevant Fund	Amount due	Last year
	Deferred Income			0	1,150
			Restricted	0	0
			Total	0	1,150

Signed on behalf of all trustees:

Signed by Independent Examiner:

Print Name: Sheila Jackson

Print Name:

Patricia McGuigan

Signature:

Sheila Jackson

Signature:

P. McGuigan

Date of approval:

17/2/24

Date of approval:

09/02/2024

Notes

- 1/ Running Costs were paid from £1150 CDSG granted and received in year ended 300922
- 2/ Hardware purchased with Irish Society grant added to Fixed Assets, and will be depreciated over 5 years (exc software of £70 and set up of £64, added to software and misc)
- 3/ The opening Pharmacy restricted grant of £4898 was transferred to general funds
- 4/ The NI CCDHN restricted grant for new mothers of £2400 was transferred to general funds
- 5/ All Red Sails brochure adverts had been paid by 300923
- 6/ £750 owed by CC&GBC for the Red Sails Festival was recorded as a debtor at 300923
- 7/ Red Sails receipts £31233 (excl £705 2022), costs were £30690, so £543 was tfd to gen fund