

Charity Number: NIC101709



Moira Friendship Group
Annual Report and Unaudited Financial Statements
for the financial year ended 31 March 2023

Daly Park & Company Ltd
Chartered Accountants
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

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Moira Friendship Group
REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	William Dillon Sam Loughrey (Resigned 3 May 2022) Muriel McCluggage Helen McCleary Sally Bruce (Resigned 3 May 2022) Judith Searle Tom Mackey Liz Titterington Pat Douglas Yvonne McKinley Tom Mason Janet Gamble Phyllis Ervine (Appointed 3 May 2022)
Charity Number in Northern Ireland	NIC101709
Company Number	NIC101709
Principal Address	Main Street Moira Craigavon Co. Armagh BT67 0LQ Northern Ireland
Independent Examiner	Daly Park & Company Ltd Chartered Accountants 4 Carnegie Street Lurgan Co. Armagh BT66 6AS Northern Ireland

Moira Friendship Group TRUSTEES' REPORT

for the financial year ended 31 March 2023

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 March 2023.

The financial statements are prepared in accordance with the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of Moira Friendship Group present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2023.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Charities Act (Northern Ireland) 2008 and, although not obliged to comply with the Statement of Recommended Practice (Charities SORP effective January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

AGM Chairperson's Report 2022- 2023

The Moira Friendship Group (MFG) has been operating for 20 years. We are a non-denominational group, all are welcome to join, and to take part in our many activities. Our current membership is 269. Pre-covid this was 320, but we know that some people are still wary of the virus, as it is evolving too. We hope that the vaccination program for older people has benefitted all who seek inoculation. All are welcome back, and we hope to increase our membership as time passes.

The MFG first came to the attention of my wife and I when we saw a banner advertising an MFG sale in the church hall. We were inclined to enrol as we thought that it would be a good way to meet the locals. We were impressed by the welcome we received and have mentioned this to anyone who is seeking to contribute to the community.



Moira Friendship Group TRUSTEES' REPORT

for the financial year ended 31 March 2023

Activities And Events

Our list of activities is always open to new suggestions, though the costs have risen steeply, in common with most things today. Our administration team are always available to discuss any new activities, and we welcome any suggestions. Not all can be accommodated but we are always looking for new things to try.

We have recently gained some new blood as Paul King has agreed to continue with the art classes. Speaking to some of the people who have joined Paul's group, the generous comments and engagement are very encouraging – and the feedback has been very positive, and life affirming.

I earlier mentioned the membership, the sense of community, and the personal experience of myself, and my wife has provided us both with a large group of new acquaintances and friends. I look forward to welcoming new members as part of our continuing enrolment, and I encourage you to try things that are on offer, even if it may seem to be on a different agenda to that which you are used to.

Our most successful events encourage members to be active. For example, walking groups, and keep fit for ladies and gentlemen are popular, so it is always possible to expand your horizons by trying something new.



Finance

One of the benefits of our longevity as a community group is that we have a tested operational experience and are financially sound. This is an inheritance of our founding members and is continued by our honorary office bearers, husbanding our finances and in the existence of a very active management committee. Once more I would encourage you all to consider if you have any skills or specialised knowledge that could benefit the whole group.

I am pleased to report to you that despite the huge increase in costs we continue to plan weekends away. We continue to benefit through our relationships with other fund awarding bodies. However, in common with all groups like ours there is a serious problem caused by the inability of our elected representatives and others to finally sit down and hammer out an agreement that will benefit everyone in NI, and relationships with fund awarding bodies.

Volunteers/ Facilitators

We are lucky with our friends – and I must add a huge thank you to our administrative staff who keep their fingers on the pulse of our daily activities. I also must include my personal thanks to everyone who is already serving on the Management Committee. They make my job so much easier. I also must mention our friends and contributors who have helped us to gain access to external funding. Although at present the augury does not fill me with joy, we can do no more than what we already do and continue to expand and encourage you as members to continue to make suggestions for other activities. I cannot let this occasion pass without commending our two-admin staff, Alison and Julie. They make a good team, and we are very lucky to have them “minding the shop”. Without them my job would be immeasurably more difficult: with them in post it is a formality.

Moira Friendship Group TRUSTEES' REPORT

for the financial year ended 31 March 2023

Conclusion

Finally, I conclude by thanking all the current Management Committee, and I encourage you all to offer your talents to the continuing smooth operation of MFG. And lastly, I must make a special mention of our retiring long term secretary Helen McCleary. She has been a member of the backroom team for over 17 years. We wish her well for the future, and hope that she will continue to drop in to see us when time permits.

Results

At the end of the financial year the charity has assets of £57,995 (2022 - £60,416) and liabilities of £3,984 (2022 - £1,226). The net assets of the charity have decreased by £(5,179).

Reserves Policy

The existing Reserves Policy was £60,000 and we are happy to have reached the target reserve figure. This level of reserves is necessary to cover 6 months of running costs (£25,000), annual room hire costs (£15,000), £18,000 for grants not being renewed and £2,000 for replacement of equipment. The Trustees feel that this level of Reserves Policy is an integral part of the charity's planning, budget and forecasts.

Public Benefit Statement

The benefits that flow from our purpose are:

- (1) advancing education, older people will be better able to cope with the challenges of ageing and modern life.
- (2) the relief of poverty among older people include, a reduction of financial and emotional distress, a higher quality of life and increased confidence in dealing with financial issues.
- (3) from promoting the preservation and protection of health are a greater sense of wellbeing among older people and a reduction in social isolation through greater involvement in various activities.
- (4) from improving the benefit of older people is an improvement in their overall quality of life.
- (5) flow from providing facilities include, enabling the group to run our activities, encouraging older people to interact socially and provide a safe and comfortable environment.
- (6) from raising awareness among the general public will be an increased appreciation of the positive roles older people play, a reduction of apathy or hostility towards older people and to increase awareness of the process of ageing and its attendant problems.

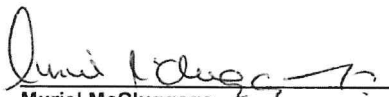
These benefits are and will be demonstrated through surveys of satisfaction at the end of any course, increased attendance at relevant meetings and advice and guidance sought by members. The Charity's beneficiaries are Older people living in Moira and the surrounding areas.

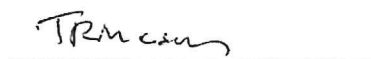
Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Moira Friendship Group subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 09th May 2023 and signed on its behalf by:


Muriel McCluggage
Trustee


Tom Mason
Trustee

Moira Friendship Group
STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 31 March 2023

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

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 assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

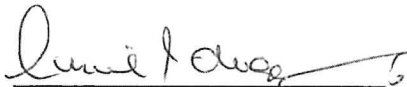
In preparing these financial statements, the trustees are required to:

- 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 the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

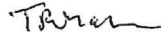
The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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. 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 the Board of Trustees on 09th May 2023 and signed on its behalf by:



Muriel McCluggage
Trustee



Tom Mason
Trustee

Moira Friendship Group

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF MOIRA FRIENDSHIP GROUP

We have examined the financial statements of the charity for the financial year ended 31 March 2023, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity financial statements as required under section 65 of the Charities Act and our 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. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the 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 statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



DALRY PARK & COMPANY LTD
Chartered Accountants
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

Date: 09th May 2023

Moira Friendship Group
STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Incoming Resources							
Voluntary Income	4.1	52,282	17,365	69,647	20,185	11,129	31,314
Investments	4.2	165	-	165	-	-	-
Total incoming resources		52,447	17,365	69,812	20,185	11,129	31,314
Resources Expended							
Charitable activities	5.1	66,032	8,959	74,991	21,850	11,129	32,979
Net incoming/outgoing resources before transfers		(13,585)	8,406	(5,179)	(1,665)	-	(1,665)
Gross transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		(13,585)	8,406	(5,179)	(1,665)	-	(1,665)
Reconciliation of funds							
Balances brought forward at 1 April 2022	14	59,190	-	59,190	60,855	-	60,855
Balances carried forward at 31 March 2023		45,605	8,406	54,011	59,190	-	59,190

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

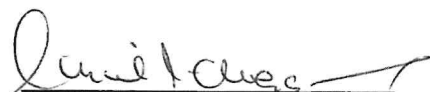
Moira Friendship Group

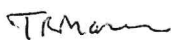
BALANCE SHEET

as at 31 March 2023

		2023	2022
	Notes	£	£
Current Assets			
Debtors	10	930	-
Cash at bank and in hand		57,065	60,416
		<u>57,995</u>	<u>60,416</u>
Creditors: Amounts falling due within one year	11	(3,984)	(1,226)
Net Current Assets		<u>54,011</u>	<u>59,190</u>
Total Assets less Current Liabilities		<u>54,011</u>	<u>59,190</u>
Funds			
Restricted trust funds		8,406	-
General fund (unrestricted)		45,605	59,190
Total funds	14	<u>54,011</u>	<u>59,190</u>

Approved by the Board of Trustees and authorised for issue on 09th May 2023 and signed on its behalf by


Muriel McCluggage
Trustee


Tom Mason
Trustee

Moira Friendship Group

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

1. GENERAL INFORMATION

Moira Friendship Group is a charity incorporated in Northern Ireland. The registered office of the charity is C/o St. John's Parish, Moira, Craigavon, Co. Armagh, BT67 0LQ, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 March 2023 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)" and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Incoming Resources

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months' notice of withdrawal.

Taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3. OTHER

In common with many other charitable companies of our size and nature, we use our independent examiners to assist with the preparation of the financial statements.

4. INCOME

4.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Voluntary Income	<u>52,282</u>	<u>17,365</u>	<u>69,647</u>	<u>31,314</u>

Moira Friendship Group
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

4.2	INVESTMENTS	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
	Investments	165	-	165	-
		<u>165</u>	<u>-</u>	<u>165</u>	<u>-</u>
5.	EXPENDITURE				
5.1	CHARITABLE ACTIVITIES		Support Costs £	2023 £	2022 £
	Charitable activities		74,991	74,991	32,979
			<u>74,991</u>	<u>74,991</u>	<u>32,979</u>
5.2	SUPPORT COSTS		Charitable Activities £	2023 £	2022 £
	Functions & Catering		11,080	11,080	3,068
	Outings & Residencies		20,841	20,841	89
	Tutor & other professional charges		9,891	9,891	6,629
	Premises costs		13,203	13,203	5,476
	Finance, accounts and legal costs		1,651	1,651	1,445
	Salaries, wages and related costs		16,919	16,919	13,230
	Promotion & Marketing		931	931	300
	Materials and other project costs		475	475	2,742
			<u>74,991</u>	<u>74,991</u>	<u>32,979</u>
6.	ANALYSIS OF SUPPORT COSTS			2023 £	2022 £
	Functions & Catering			11,080	3,068
	Outings & Residencies			20,841	89
	Tutor & other professional charges			9,891	6,629
	Premises costs			13,203	5,476
	Finance, accounts and legal costs			1,651	1,445
	Salaries, wages and related costs			16,919	13,230
	Promotion & Marketing			931	300
	Materials and other project costs			475	2,742
				<u>74,991</u>	<u>32,979</u>
7.	NET INCOMING RESOURCES			2023 £	2022 £
	Net Incoming Resources are stated after charging/(crediting):				
	JRS Grants received			-	(2,074)
				<u>-</u>	<u>(2,074)</u>
8.	INVESTMENT AND OTHER INCOME			2023 £	2022 £
	JRS Grants			-	2,074
	Bank interest			165	-
				<u>165</u>	<u>2,074</u>

Moira Friendship Group
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2023

continued

9. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2023 Number	2022 Number
Employees	2	1
The staff costs comprise:	2023	2022
	£	£
Wages and salaries	16,263	12,707
Pension costs	656	523
	<u>16,919</u>	<u>13,230</u>
10. DEBTORS	2023	2022
	£	£
Prepayments and accrued income	930	-
	<u>930</u>	<u>-</u>
11. CREDITORS	2023	2022
Amounts falling due within one year	£	£
Bank loan	-	519
Taxation and social security costs (Note 12)	128	39
Accruals and deferred income	3,856	668
	<u>3,984</u>	<u>1,226</u>
12. TAXATION AND SOCIAL SECURITY	2023	2022
	£	£
Creditors:		
PAYE / NI	128	39
	<u>128</u>	<u>39</u>
13. RESERVES	2023	2022
	£	£
At 1 April 2022	59,190	60,855
Deficit for the financial year	(5,179)	(1,665)
	<u>54,011</u>	<u>59,190</u>
At 31 March 2023	<u>54,011</u>	<u>59,190</u>

Moira Friendship Group
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

continued

14. FUNDS

14.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2021	60,855	-	60,855
Movement during the financial year	(1,665)	-	(1,665)
At 31 March 2022	59,190	-	59,190
Movement during the financial year	(13,585)	8,406	(5,179)
At 31 March 2023	<u>45,605</u>	<u>8,406</u>	<u>54,011</u>

14.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2023 £
Restricted funds					
Lisburn City Council	-	4,565	4,565	-	-
LCCC Grant Choice	-	1,000	1,000	-	-
LCCC Hardship Fund	-	1,800	1,345	-	455
Lottery Awards for All	-	10,000	2,049	-	7,951
	<u>-</u>	<u>17,365</u>	<u>8,959</u>	<u>-</u>	<u>8,406</u>
Unrestricted funds					
Designated- 20 th Anniversary	10,000	3,105	8,837	(4,268)	-
Unrestricted General	49,190	49,342	57,195	4,268	45,605
	<u>59,190</u>	<u>52,447</u>	<u>(66,032)</u>	<u>-</u>	<u>45,605</u>
Total funds	<u>59,190</u>	<u>69,812</u>	<u>74,991</u>	<u>-</u>	<u>54,011</u>

14.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets £	Current liabilities £	Total £
Unrestricted general funds	57,995	(3,984)	54,011
	<u>57,995</u>	<u>(3,984)</u>	<u>54,011</u>

15. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.