

Charity Number: NIC101709



Moira Friendship Group
Annual Report and Unaudited Financial Statements
for the financial year ended 31 March 2025

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

Moira Friendship Group

CONTENTS

	Page
Reference and Administrative Information	3
Trustees' Report	4 - 6
Statement of Trustees' Responsibilities	7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 - 14

**Moira Friendship Group
REFERENCE AND ADMINISTRATIVE INFORMATION**

Trustees

Tilly Mc Math
William Dillon
Muriel McCluggage
Judith Searle
Tom Mackey
Pat Douglas
Yvonne McKinley
Janet Gamble
Phyllis Ervine
Judith Dickson
Fiona Holdsworth
Bert Simms

Charity Number in Northern Ireland

NIC101709

Company Registration Number

NIC101709

Principal Address

C/o St. John's Parish
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

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 March 2025.

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 2025.

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.

Mission, Objectives and Strategy

Objectives

Moira Friendship Group is a cross community group which aims to address social exclusion and to provide a platform to promote friendship and wellbeing among the over 50's living in and around the Moira area. The charity facilitates a range of social, cultural and physical activities which allows the over 50's the opportunity to pursue a healthy, active and positive lifestyle.

Structure, Governance and Management

Structure

The charity is a registered charity which is governed by up to twelve trustees, including two representatives of St John's Parish, who are elected each year at the organisation's AGM. Newly appointed trustees go through an induction process to fully familiarise themselves with the charity activities, policies and procedures. Members of the Management Board attend at least one training session per year on their roles and responsibilities as Board members and to improve the good governance of MFG. Regular trustee board meetings are held on a monthly basis. The Trustees delegate the daily operation of the charity to the admin worker in post who manages the day to day activities, finances and administration of the organisation.

Review of Activities, Achievements and Performance

Chairperson's Report 2024 – 2025

I am pleased to present the Chairperson's Report for the Moira Friendship Group for the year 2024 - 2025. This year has been filled with events, activities, and moments that have strengthened our community spirit and fostered lasting friendships.

At the outset, we pause to remember and honour the members of our group who are no longer with us. Their contributions, friendship, and presence enriched our community, and they are deeply missed. We cherish the memories shared and hold them close in our hearts.

Overview of the Year

This year has been one of continued growth and engagement. We have welcomed new members into our group, ensuring that everyone has a place where they feel valued and included. Our meetings have been well attended, and the enthusiasm among members remains high.

Fundraising and Financial Goals

Starting in April 2024, our accountant set us a fundraising target of £6,000. Thanks to the dedication of our members, we have actively worked towards achieving this goal through various initiatives. By the end of the year, we successfully raised a total of £11,799, exceeding our initial target.

Moira Friendship Group

Events and Activities

Throughout the year, we have successfully organized a variety of events, including:

June: Our annual outing took place in the North West, offering a delightful day out for members. Additionally, the committee began planning a new strategic three-year plan. The painting class showcased their artwork at the Lurgan Show, and we hosted a Quiz and Sausage Sizzler as a fundraising event.

July: We introduced Pilates sessions over the summer months, which were well received and beneficial for members' well-being.



August: We were honoured to be nominated by LCCC for the Pride of Place Award, and we had a special visit from the judges.

September: We hosted an Open Morning and officially launched our strategic three-year plan. Additionally, we unveiled our brand-new website, further enhancing our group's communication and outreach.

October: We celebrated Positive Ageing Month, and what an exciting month it was! Eight of our courageous members participated in an abseil down the Europa Hotel, raising a significant amount of funds for the group.

November: Alison and Yvonne attended the Awards Evening in Monaghan for the Pride of Place Award. Although we did not win, it was an incredible honour to be nominated and recognized for our contributions to the community.

December: The festive season was celebrated with a Christmas outing and a wonderful Christmas afternoon tea, bringing members together in a warm and joyous atmosphere.

January 2025: We introduced taster sessions for Walking Football and Padel, giving members the opportunity to try new and exciting activities.

February: We held an Art Exhibition at the Island Arts Centre in Lisburn, showcasing the incredible talents of our members. Additionally, we launched a four-week **Intergenerational Programme**, fostering connections between different age groups in our community.



March: The month was filled with exciting events, including a **Quiz and Stew Night Fundraiser** and a memorable trip to Ayrshire and Dumfries. We were also thrilled to win the **Mayor's Community Group of the Year Award**.



Moira Friendship Group

Ongoing Weekly Activities

In addition to our special events, the Moira Friendship Group offers a year-round program of activities from Monday to Friday, designed to promote social engagement, cultural enrichment, and physical well-being among our members. These regular activities provide consistent opportunities for members to connect, learn, and stay active throughout the year.



Community Engagement

A key focus this year has been strengthening our ties with the wider community. We have collaborated with other local organizations and participated in joint initiatives, reinforcing our commitment to making a difference beyond our group.

Acknowledgments

I would like to extend my heartfelt gratitude to our dedicated committee members, volunteers, and all members who have contributed their time and effort to making this year a success. Your support and involvement are what make the Moira Friendship Group a warm and welcoming community.

Looking Ahead

As we move forward into the next year, we are excited to continue building on our successes. Plans are already underway for new activities, outings, and collaborations that will ensure another fantastic year for the group. Thank you for your ongoing support and enthusiasm. I look forward to another wonderful year with you all.

Financial Review

The results for the financial year are set out on page 9 and additional notes are provided showing income and expenditure in greater detail.

Results and Dividends

At the end of the financial year the charity has assets of £64,556 (2024 - £53,728) and liabilities of £698 (2024 - £698). The net assets of the charity have increased by £10,828.

Reserves Position and Policy

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.

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)

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.

**Moira Friendship Group
TRUSTEES' REPORT**

for the financial year ended 31 March 2025

(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.

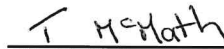
(6) from raising awareness among the general public will be an increased appreciation of the positive roles older people play, a reduction of apathy or hostility towards older people and to increase awareness of the process of ageing and its attendant problems.

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.

Approved by the Board of Trustees on 29/4/25 and signed on its behalf by:



Muriel McCluggage
Treasurer



Tilly McMath
Chairperson

Moira Friendship Group
STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2025

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.

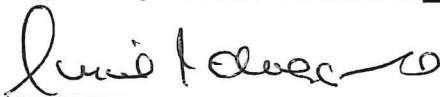
In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, 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.

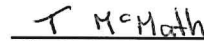
The trustees confirm that they have complied with the above requirements in preparing the financial statements.

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 29/4/25 and signed on its behalf by:



Muriel McCluggage
Treasurer



Tilly McMath
Chairperson

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 2025, 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

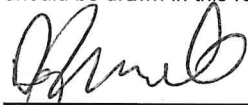
We have examined your charity financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes 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.



DALY PARK & COMPANY LTD
Chartered Accountants
4 Carnegie Street
Lurgan
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Northern Ireland

Date: 29/4/25.....

Moira Friendship Group
STATEMENT OF FINANCIAL ACTIVITIES
for the financial year ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Incoming Resources							
Voluntary Income	4.1	83,504	11,320	94,824	65,688	11,875	77,563
Investments	4.2	1,490	-	1,490	1,144	-	1,144
Total incoming resources		84,994	11,320	96,314	66,832	11,875	78,707
Resources Expended							
Charitable activities	5.1	72,199	13,287	85,486	61,384	18,304	79,688
Net incoming/outgoing resources before transfers		12,795	(1,967)	10,828	5,448	(6,429)	(981)
Gross transfers between funds		33	(33)	-	(23)	23	-
Net movement in funds for the financial year		12,828	(2,000)	10,828	5,425	(6,406)	(981)
Reconciliation of funds:							
Total funds beginning of the year	13	51,030	2,000	53,030	45,605	8,406	54,011
Total funds at the end of the year		63,858	-	63,858	51,030	2,000	53,030

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

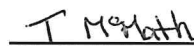
as at 31 March 2025

		2025	2024
	Notes	£	£
Current Assets			
Debtors	9	6,084	6,044
Cash at bank and in hand		58,472	47,684
		<u>64,556</u>	<u>53,728</u>
Creditors: Amounts falling due within one year	10	<u>(698)</u>	<u>(698)</u>
Net Current Assets		<u>63,858</u>	<u>53,030</u>
Total Assets less Current Liabilities		<u>63,858</u>	<u>53,030</u>
Funds			
Restricted trust funds		-	2,000
General fund (unrestricted)		63,858	51,030
Total funds	13	<u>63,858</u>	<u>53,030</u>

Approved by the Board of Trustees and authorised for issue on 29/4/25 and signed on its behalf by



Muriel McCluggage
Treasurer



Tilly McMath
Chairperson

Moira Friendship Group

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

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 (£) 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 December 2017 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".

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.

Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

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. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other charity of our size and nature, we use our auditors to assist with the preparation of the financial statements.

Moira Friendship Group
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

4. INCOME					
4.1 DONATIONS AND LEGACIES		Unrestricted Funds	Restricted Funds	2025	2024
		£	£	£	£
	Voluntary Income	<u>83,504</u>	<u>11,320</u>	<u>94,824</u>	<u>77,563</u>
4.2 INVESTMENTS		Unrestricted Funds	Restricted Funds	2025	2024
		£	£	£	£
	Investments	<u>1,490</u>	<u>-</u>	<u>1,490</u>	<u>1,144</u>
5. EXPENDITURE					
5.1 CHARITABLE ACTIVITIES		Direct Costs	Other Costs	Support Costs	2025
		£	£	£	£
	Charitable activities	<u>-</u>	<u>-</u>	<u>85,486</u>	<u>85,486</u>
6. ANALYSIS OF SUPPORT COSTS				2025	2024
				£	£
	Finance, accounts and legal costs			1,252	1,252
	Premises costs			14,697	14,286
	Outings & Residencies			27,806	24,621
	Materials and other project costs			1,413	1,519
	Promotion & Marketing			2,323	2,239
	Tutor & other professional charges			14,337	12,282
	Functions & Catering			2,371	1,834
	Salaries, wages and related costs			21,287	21,655
				<u>85,486</u>	<u>79,688</u>
7. INVESTMENT AND OTHER INCOME				2025	2024
				£	£
	Bank interest			<u>1,490</u>	<u>1,144</u>

Moira Friendship Group
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

8. EMPLOYEES AND REMUNERATION

Number of employees

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

	2025 Number	2024 Number
Admin Staff	<u>2</u>	<u>2</u>
The staff costs comprise:	2025	2024
	£	£
Wages and salaries	20,541	20,908
Pension costs	746	747
	<u>21,287</u>	<u>21,655</u>
9. DEBTORS	2025	2024
	£	£
Prepayments and accrued income	<u>6,084</u>	<u>6,044</u>
10. CREDITORS	2025	2024
Amounts falling due within one year	£	£
Taxation and social security costs (Note 11)	148	148
Accruals and deferred income	550	550
	<u>698</u>	<u>698</u>
11. TAXATION AND SOCIAL SECURITY	2025	2024
	£	£
Creditors:		
PAYE / NI	<u>148</u>	<u>148</u>
12. RESERVES	2025	2024
	£	£
At the beginning of the year	53,030	54,011
Surplus/(Deficit) for the financial year	10,828	(981)
At the end of the year	<u>63,858</u>	<u>53,030</u>

Moira Friendship Group

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

13. FUNDS

13.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2023	45,605	8,406	54,011
Movement during the financial year	5,425	(6,406)	(981)
At 31 March 2024	51,030	2,000	53,030
Movement during the financial year	12,828	(2,000)	10,828
At 31 March 2025	63,858	-	63,858

13.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2025 £
Restricted Funds					
LCCC Hardship Fund	2,000	-	1,967	(33)	-
PCSP Safety Programme	-	4,950	4,950	-	-
LCCC Community Fund	-	5,170	5,170	-	-
LCCC Good Relations Fund	-	1,200	1,200	-	-
	<u>2,000</u>	<u>11,320</u>	<u>13,287</u>	<u>(33)</u>	<u>-</u>
Unrestricted funds					
Unrestricted General	51,030	84,994	72,199	(54,967)	8,858
Unrestricted Designated	-	-	-	55,000	55,000
Unrestricted Funds	<u>51,030</u>	<u>84,494</u>	<u>72,199</u>	<u>33</u>	<u>63,858</u>
Total funds	<u><u>53,030</u></u>	<u><u>96,314</u></u>	<u><u>85,486</u></u>	<u><u>-</u></u>	<u><u>63,858</u></u>

13.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets £	Current liabilities £	Total £
Restricted trust funds	-	-	-
Unrestricted funds	64,556	(698)	63,858
	<u>64,556</u>	<u>(698)</u>	<u>63,858</u>

14. POST-BALANCE SHEET EVENTS

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

15. TRUSTEE REMUNERATION

The trustees did not receive, nor did they waive, any remuneration during the current financial year. (2024 - £nil).

16. INDEPENDENT EXAMINERS REMUNERATION

The independent examiners, Daly Park & Company Ltd, received an independent examination fee of £500 inclusive of vat for their professional work (2024 - £500). They also maintain the paye / payroll records for the organisation and charged a monthly fee of £60 for this - total for the year was £720 (2024 - £720).