

Rath Mor 50+ Club

Accounts

for the year ended 31 December 2018

Rath Mor 50+ Club

Information

Accountants	McGroarty, McCafferty & Company Ltd Accountants & Tax Consultants 2 Carlisle Terrace Derry BT48 6JX
Address	Rath Mor Centre Bligh's Lane Derry BT48 OLZ
Committee Members	Margaret McGlinchey Donna Fahy Pamela Quinn Shiela Morrison Bernadette Morrison Isobel Martin Rosemary Doherty Bridie Quigley
Bankers	First Trust Meadowbank Strand Road Derry BT48 7TN
Charity reference	XT12948 NIC101843

Rath Mor 50+ Club

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Rath Mor 50+ Club
Report of The Management Committee

The Management Committee present their report and the financial statements for the year ended 31 December 2018.

Principal activity

Rath Mor 50+ Club was established in 2004. The main priorities of the organisation are to empower local people, raise awareness, promote new opportunities and give the community a collective base from which to proactively address their concerns. It is mainly but not exclusively aimed at the over 50's in our community.

Management Committee

The members of the charity for the purposes of charity law and throughout this report are collectively referred to as the members.

The members serving during the year and since the year end were as follows:

Margaret McGlinchey
Donna Fahy
Pamela Quinn
Shiela Morrison

Bernadette Morrison
Rosemary Doherty
Bridie Quigley
Isobel Martin

Public Benefit

The prevention or relief of poverty thereby enabling over 50s to access projects, programmes, activities or services which would otherwise not be available to them for reasons of cost, accessibility, isolation or poverty. The Club also provides activities that bring agencies in to provide information on subjects such as benefits, debt, cooking on a budget, dealing with bereavement, managing finances. The club also raises funds for local charitable purposes. The advancement of education is supported by activities organised by Rath Mor 50+ Club. The club regularly organises talks and visits by a range of educational speakers on historical / heritage / cultural and other subjects. These talks and visits engage people in group activity and enable isolated people to interact with others while learning about various subjects. Rath Mor 50+ also provides learning / education and training opportunities in areas such as basic IT, First Aid, and inter-cultural learning and community relations. Many of these activities are open to the wider public. The advancement of health or the saving of lives is supported by a range of activity. Rath Mor 50+ regularly bring health professionals in to talk to participants or to talk about specific issues. For example the club works with a local chemist to learn about the dangers of having or using old medicines and the club also has a special box for the return of unused or unwanted medicines so these can be properly destroyed. There are talks and training on depression and dealing with bereavement / cancer / other life threatening illnesses etc. The club provides first aid training and some members have completed defibrillator training. A buddy service operates amongst participants and we signpost people to other specialised services and provide support for those with cancer or other life threatening illnesses. The club fundraise for causes such as the local Hospice / Cancer charities / Chest Heart and Stroke and Foyle Search and Rescue etc. These activities are both for members but also for the wider good. Our fundraising brings us into contact with everyone in the wider community and encourages greater interaction between younger people, older people ad society in general while also helping good causes.

Risk Management

The members have assessed the major risks to which the organisation is exposed, in particular those related to the operations and finances of the association, and are satisfied that systems are in place to mitigate the exposure to the major risks.

Financial review

The financial performance is summarised in the enclosed accounts.

Plans for Future Periods

The organisation plans to continue the activities as outlined above in the forthcoming years subject to satisfactory funding arrangements. The organisation has accumulated reserves of £13,108, however these monies are designated to future expenditure.

Members Responsibilities In Relation To The Financial Statements

The members are required to prepare financial statements that give a true and fair view of the state of the affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the members are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The members are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the necessary legislation. The members 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.

By Order of the Management Committee:

Member Margaret Hoagland

Date: 19 March 2019

Rath Mor 50+ Club

**Independent Examiner's report to the charity trustees of
Rath Mor 50+ Club**

We report on the accounts of the charity for the year ended 31 December 2018, which are set out on pages 4 to 8.

Respective responsibilities of charity members and examiner

As the charity's members you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is our responsibility to:

- examine the accounts under Section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Commission under Section 65(9) (b) of the Charities Act;
- state whether particular matters have come to our attention.

Basis of Independent examiner's report

We have examined your charity accounts 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.


Our 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 considerations of any unusual items or disclosures in the accounts, and seeking explanation from you as charity members concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act.
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent Examiner's Statement

We have completed our examination and have no concerns in respect of the matters 1 - 4 listed above and, in connection with the following Directions of the Charity Commission Northern Ireland; we have found no matters that require drawing to your attention.



McGroarty, McCafferty & Company Ltd
Accountants and Tax Consultants
2 Carlisle Terrace
Derry
BT48 6JX

Date: 19 March 2019

Rath Mor 50+ Club

Statement of Financial Activities
for the year ended 31 December 2018

Income and Expenditure	Unrestricted Funds £	Restricted Funds £	2018 £	2017 £
Incoming Resources				
Grants Received & Other Income	-	14,902	14,902	17,556
Total Incoming Resources	4. -	14,902	14,902	17,556
Resources Expended				
Direct Charitable Expenditure	-	15,219	15,219	13,738
Management & Administration	-	983	983	1,590
Total Resources Expended	5. -	16,202	16,202	15,328
Net Incoming / (Outgoing) Resources	-	(1,300)	(1,300)	2,228
Balances brought forward 1 January 2018	-	14,408	14,408	12,180
Balances carried forward 31 December 2018	-	13,108	13,108	14,408

The above amounts relate to continuing operations of the group.

The organisation has no recognised gains and losses other than those included in the results above and therefore no separate statement of total recognised gains and losses has been presented. There is no difference between the net incoming resources for the year stated above and their historical cost equivalents.

Rath Mor 50+ Club

Balance sheet
as at 31 December 2018

	Notes	2018		2017	
		£	£	£	£
Current assets					
Cash at bank and in hand		13,348		14,648	
Current liabilities (note 6)					
Accruals		240		240	
Net current assets			13,108		14,408
Total assets less current liabilities			13,108		14,408
Capital account					
Restricted funds			13,108		14,408

We approve these accounts and confirm that we have made available all relevant records and information for their preparation.

Margaret McElroy
Committee Member

Donna Kelly
Committee Member

Date: 19th March 2019

Rath Mor 50+ Club
Notes to the accounts
for the year ended 31 December 2018

1. Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below.

1.1. Accounting convention

The accounts are prepared under the historical cost convention modified when necessary, and in compliance with the Charities SORP 2015 (FRS 102).

2. Income

(i) Grants

Grants represents all amounts received and receivable during the year.

Capital grants are released to the Statement of Financial Activities in the year in which they are received in line with the Charities SORP 2015 (FRS 102).

Revenue grants are credited to the Statement of Financial Activities in the year they are received.

(ii) Donations & administration income.

This comprises amounts received during the year.

3. Expenditure

(i) Direct Charitable Expenditure

This represents all expenditure directly attributable to charitable causes.

(ii) Management & Administration

This includes all other expenditure not directly allocated above and a portion of the overhead costs attributable to management and administration.

Rath Mor 50+ Club
Notes to the accounts
for the year ended 31 December 2018

4. Income

The income of the association for the year just ended has been derived from grants from funders, donations and project income.

	2018	2017
	£	£
<u>Restricted Income</u>		
Awards for All	-	10,000
Fundraising	9,145	615
Other income	5,757	6,941
	14,902	17,556
 <u>Unrestricted Income</u>		
	-	-
Total Income	14,902	17,556

(i) Restricted Funds

Funds received which are earmarked by the Funder for specific purposes. Such purposes are within the overall aims of the organisation.

(ii) Unrestricted Funds

Funds which are expendable at the discretion of the association in furtherance of the aims of the charity. In addition funds may be held in order to finance capital investment and working capital.

Rath Mor 50+ Club
Notes to the accounts
for the year ended 31 December 2018

5. Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
Direct Charitable Expenditure				
Travel, entrance fees & meals	-	11,276	11,276	9,658
Movement to music	-	1,140	1,140	1,230
Line dancing & Zumba	-	120	120	1,200
Talks/ speakers	-	1,194	1,194	-
Story Telling	-	60	60	-
Garden project	-	729	729	-
Payments to charities	-	700	700	1,450
Hurt/ Donegal	-	-	-	200
	<u>-</u>	<u>15,219</u>	<u>15,219</u>	<u>13,738</u>
Management & Administration				
Insurance	-	394	394	377
Accountancy Fees	-	241	241	239
Bank Fees & Interest	-	179	179	119
Sundries	-	169	169	855
	<u>-</u>	<u>983</u>	<u>983</u>	<u>1,590</u>
Total Resources Expended	<u>-</u>	<u>16,202</u>	<u>16,202</u>	<u>15,328</u>

6. Current liabilities

	2018 £	2017 £
Accruals	<u>240</u>	<u>240</u>