

**Charity Registration Number: 102475**

**Rasharkin Community Association  
Report and Accounts for the Year Ended  
31 March 2023**

# **RASHARKIN COMMUNITY ASSOCIATION**

## **Report and Accounts for the Year Ended 31 March 2023**

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## **Rasharkin Community Association**

### **Trustees Annual Report for the Year Ended 31 March 2023**

The Trustees present their report and financial statements for Rasharkin Community Association for the year ended 31 March 2023.

#### **Public Benefit Statement**

The Trustees of Rasharkin Community Association confirm that they have had due regard for the guidance on Public Benefit by the Charity Commission for Northern Ireland and are pleased to report that during the period the group continued to provide the Public Benefits through the programmes and services we offer. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

#### **Public Benefit**

The direct benefits which flow from our purpose include improved health, reduction of stress, improved citizenship and helping community development. We also promote village regeneration and development by assisting in the design and implementation of community action plans.

These benefits are demonstrated through increased participation in community events, working parties, reduction in anti social behaviour, improved facilities in the area and enhancing the environment. The charity's beneficiaries are elderly, disabled, families, men, women, children, all religions and cultures, in the village of Rasharkin and district.

#### **Achievements and Performance**

The annual summer planting scheme continued in 2022-23 and is now a permanent fixture in the Association calendar. The Association continues to plan for funding to develop facilities and extend planting at Drumbolgan Wood near Rasharkin Village. In 2023, £887 of grants were received from the Participatory Budget Fund managed by NACN and Causeway C& G BC. These grants were used in the Youth Club, planting at Drumbolgan Wood and the new Sharkin Planet project.

Rasharkin Community Association is a non-profit making organisation. Total income for the year amounted to £3,911 (2022: £420) being revenue grants received from government and public bodies and from the Parents & Toddlers group .

Total expenditure for the year amounted to £10,065 (2022: £4,100).

The net income for the year amounted to (£6,154), (2022: (£3,680) with net assets of £73,071 (2022: £79,225) at 31 March 2023. The Trustees consider that the Association is in a satisfactory position to carry on its charitable activities.

  
[M Gilmore \(Jan 18, 2024 15:08 GMT\)](#)

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Ms Mary Gilmore

**Trustee**

## **RASHARKIN COMMUNITY ASSOCIATION**

### **Independent Examiner's Report to the Trustees of Rasharkin Community Association**

I report on the accounts of Rasharkin Community Association for the year ended 31 March 2023, which are set out on pages 2 to 5.

#### **Respective Responsibilities of the Trustees and Examiner**

As the Charity's Trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:

- examine the accounts under section 65 of the Charities Act 2008;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act 2008;
- state whether particular matters have come to my attention.

#### **Basis of 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.

My 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 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**

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.

*K Higgins*

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KHA Higgins FCA  
Chartered Accountant

9 Knockanully Road  
Martinstown  
Ballymena  
BT43 7LZ

*This report was signed on 16 January 2024*

RASHARKIN COMMUNITY ASSOCIATION

Statement of Receipts & Payments for Year End:

31 March 2023

	Current Year Unrestricted Funds 2023 £	Current Year Restricted Funds 2023 £	Current Year Total Funds 2023 £	Prior Year Total Funds 2022 £
<b>RECEIPTS</b>				
<b>Revenue grants (from government and public bodies)</b>				
PB Grant		887	887	
EANI		1,400	1,400	
NIHE		1,175	1,175	
NACN		90	90	
Causeway C&G BC				420
<b>Charitable Activities</b>				
Parent & Toddlers Group	359		359	
	<b>359</b>	<b>3,552</b>	<b>3,911</b>	<b>420</b>
<b>PAYMENTS</b>				
<b>Expenditure on charitable activities</b>				
Core Costs	1,555		1,555	818
Festival & Events				426
Youth Club	349	1,500	1,849	
Rasharkin Women's Group	1,800		1,800	1,800
Peace IV				443
Parent & Toddler	411	489	899	
Hire of Hall	225		225	124
Planting	310		310	
History		586	586	
Rasharkin Plan-it	1,441	977	2,418	
<b>Support costs for charitable activities</b>				
Bank fees	121		121	108
Accountancy Fees	300		300	250
Sundry				132
	<b>6,513</b>	<b>3,552</b>	<b>10,065</b>	<b>4,101</b>
Asset / Investment Purchases				
<b>Surplus / (Deficit) for the Year</b>	<b>(6,154)</b>	<b>0</b>	<b>(6,154)</b>	<b>(3,681)</b>

**RASHARKIN COMMUNITY ASSOCIATION**

**Statement of Assets & Liabilities - Year Ended:**

**31 March 2023**

<b>FUNDS RECONCILIATION</b>	<b>Current Year Unrestricted Funds 2023 £</b>	<b>Current Year Restricted Funds 2023 £</b>	<b>Current Year Total Funds 2023 £</b>	<b>Prior Year Total Funds 2022 £</b>
Total Funds brought forward 01.04.22	73,994	5,231	<b>79,225</b>	82,905
Surplus / Deficit this Year:	(6,154)	0	<b>(6,154)</b>	(3,680)
Total Funds carried forward 31.03.23	67,840	5,231	<b>73,071</b>	<b>79,225</b>
<b>Bank &amp; Cash Balances</b>				
Bank of Ireland Current Account			73,071	79,225
			<b>73,071</b>	<b>79,225</b>
<b>Other Assets (Unrestricted Fund)</b>				
<b>Liabilities (Unrestricted Fund)</b>				
<b>TOTAL NET ASSETS</b>			<b>73,071</b>	<b>79,225</b>

This report was approved by the Trustees on 16 January 2024 and signed on their behalf by:

*M Gilmore*  
M Gilmore (Jan 18, 2024 15:08 GMT)

Ms Mary Gilmore  
**Trustee**

## RASHARKIN COMMUNITY ASSOCIATION

### Notes to the Accounts for the year ended 31 March 2023

#### 1 Accounting policies

##### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The Accounts have been prepared on the receipts and payments basis, under the historical cost convention, and in accordance with The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 which are applicable to the financial years of registered charities beginning on or after 1 January 2016 or their date of registration with The Charity Commission for Northern Ireland.

##### **Going Concern**

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees, after reviewing the financial forecasts for future periods, are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

##### **Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

##### **Liability to taxation**

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received.

##### **Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.










# R&P Accs Rasharkin CA 31.03.23

Final Audit Report

2024-01-18

Created:	2024-01-18
By:	Kevin Higgins (khiggins602@hotmail.co.uk)
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