

Charity Registration Number: 102475

Rasharkin Community Association
Report and Accounts for the Year Ended
31 March 2024

RASHARKIN COMMUNITY ASSOCIATION

Report and Accounts for the Year Ended 31 March 2024

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Rasharkin Community Association

Trustees Annual Report for the Year Ended 31 March 2024

The Trustees present their report and financial statements for Rasharkin Community Association for the year ended 31 March 2024.

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

In the year to 31 March 2024 the Association celebrated their 25th anniversary with an afternoon event involving past members, locals and public representatives. With developments in Drumbolgan Wood progressing in the year, the Association presented those at the anniversary with gifts of bare root saplings from the Woods. Both the Parents & Toddlers and History groups continued to meet throughout the year but unfortunately the Youth Club was closed due to costs and health & safety concerns around supervision.

Rasharkin Community Association is a non-profit making organisation. Total income for the year amounted to £7,515 (2023: £3,911) being revenue grants received from government and public bodies and from the Parents & Toddlers group .

Total expenditure for the year amounted to £8,218 (2023: £10,065).

The net income for the year amounted to (£703), (2023: (£6,154) with net assets of £72,368 (2023: £73,071) at 31 March 2023. The Trustees consider that the Association is in a satisfactory position to carry on its charitable activities.


Mary Gilmore (Jan 3, 2025 14:50 GMT)

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 2024, 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.



KHA Higgins FCA
Chartered Accountant

9 Knockanully Road
Martinstown
Ballymena
BT43 7LZ

This report was signed on 04 December 2024

RASHARKIN COMMUNITY ASSOCIATION

Statement of Receipts & Payments for Year End:

31 March 2024

	Current Year Unrestricted Funds 2024 £	Current Year Restricted Funds 2024 £	Current Year Total Funds 2024 £	Prior Year Total Funds 2023 £
RECEIPTS				
Revenue grants (from government and public bodies)				
PB Grant			-	887
EANI		1,400	1,400	1,400
NIHE			-	1,175
NACN			-	90
DEARA		1,485	1,485	
Causeway C&G BC	1,875	939	2,814	
Charitable Activities				
Youth Club	1,616		1,616	
Parent & Toddlers Group	200		200	359
	3,691	3,824	7,515	3,911
PAYMENTS				
Expenditure on charitable activities				
Core Costs	2,181		2,181	1,555
Festival & Events			-	-
Youth Club	1,765	775	2,540	1,849
Rasharkin Women's Group	1,800		1,800	1,800
Peace IV			-	-
Parent & Toddler	219		219	899
Hire of Hall	495		495	225
Planting			-	310
History		286	286	586
Rasharkin Plan-it		270	270	2,418
Support costs for charitable activities				
Bank fees	101		101	121
Accountancy Fees	325		325	300
Sundry				
	6,887	1,331	8,218	10,065
Asset / Investment Purchases				
Surplus / (Deficit) for the Year	(3,196)	2,493	(703)	(6,154)

RASHARKIN COMMUNITY ASSOCIATION

Statement of Assets & Liabilities - Year Ended:

31 March 2024

FUNDS RECONCILIATION	Current Year Unrestricted Funds 2024 £	Current Year Restricted Funds 2024 £	Current Year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total Funds brought forward 01.04.22	67,840	5,231	73,071	79,225
Surplus / Deficit this Year:	(3,196)	2,493	(703)	(6,154)
Total Funds carried forward 31.03.23	64,644	7,724	72,368	73,071
Bank & Cash Balances				
Bank of Ireland Current Account			72,368	73,071
			72,368	73,071
Other Assets (Unrestricted Fund)				
Liabilities (Unrestricted Fund)				
TOTAL NET ASSETS			72,368	73,071

This report was approved by the Trustees on 04 December 2024 and signed on their behalf by:

Mary Gilmore
 Mary Gilmore (Jan 3, 2025 14:50 GMT)

Ms Mary Gilmore
Trustee

RASHARKIN COMMUNITY ASSOCIATION

Notes to the Accounts for the year ended 31 March 2024

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 31.03.24

Final Audit Report

2025-01-03

Created:	2025-01-01
By:	Kevin Higgins (khiggins602@hotmail.co.uk)
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