

Macosquin Village Community Association

3 Charitable Activities

	2024-25 £	2023-24 £
Rent & Insurance	966	1,418
Bank Fees	33	35
Cleaning	-	0
Entertainment/events	4,073	2,465
Telephone, advertising, postage and stationery	277	109
Gifts	-	65
North West Football Association	-	250
Training	60	0
Kitchen Equipment	-	100
Computer Equipment	-	1,682
Food Expenses	1,914	84
	<u>7,323</u>	<u>6,208</u>
Accountancy Fees	300	300
	<u>7,623</u>	<u>6,508</u>
Analysis by Fund		
Unrestricted funds	1,410	135
Restricted Funds	6,213	6,373

4 Trustees

In the current year, expenses totaling £180 were reimbursed to Trustees. £0 was reimbursed in the previous year.

5 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

6 Analysis of net assets between funds

	Unrestricted Funds 2024-25	Restricted Funds 2024-25	Total Funds 2024-25	Unrestricted Funds 2023-24	Restricted Funds 2023-24	Total Funds 2023-24
Funds balances at 31 March 2025 are represented by:						
Current assets (liabilities)	413	2643	3056	504	358	862
	<u>413</u>	<u>2643</u>	<u>3056</u>	<u>504</u>	<u>358</u>	<u>862</u>

7 Related Party Transactions

There were no disclosable party transactions during the year (2024 - none).

Macosquin Village Community Association

1 Accounting Policies

Charity Information - Macosquin Village Community Association is an unincorporated charity.

1.1 Accounting Convention

These accounts have been prepared on a receipts and payments basis in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the statement of Recommended Practice for charities applying FRS 102, the Charities Act (Northern Ireland) 2008 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted as set out below

1.2 Going Concern

The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives

Restricted funds are subject to specific conditions by donors as to how they may be used. The purpose and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming Income

Income is recognised when it has been received by the charity, as the financial statements are prepared on a receipts and payments basis

1.5 Expenditure

Expenditure is recognised when it has been paid by the charity, as the financial statements are prepared on a receipts and payments basis.

2 Donations & Grants

	Unrestricted Funds 2024-25 £	Restricted Funds 2024-25 £	Total Funds 2024-25 £	Unrestricted Funds 2023-24 £	Restricted Funds 2023-24 £	Total Funds 2023-24 £
Grants Receivable	1,319	8,499	9,818	-	4,412	4,412
Grants receivable for core activities						
Causeway Coast & Glens Council	-	2,000	2,000	-	2,000	2,000
Housing Executive	-	-	-	-	1,237	1,237
Halifax Foundation	-	4,500	4,500	-	-	-
Macosquin Football Club	-	-	-	-	250	250
Honourable Irish Society	-	1,000	1,000	-	-	-
Macosquin Community Fundraising	1,319	-	1,319	-	-	-
Policing & Community Safety Partnership	-	999	999	-	-	-
Groundwork	-	-	-	-	375	375
Crum	-	-	-	-	550	550
	<u>1,319</u>	<u>8,499</u>	<u>9,818</u>	<u>-</u>	<u>4,412</u>	<u>4,412</u>

Statement of Financial Position

	Notes	2024-25 £	2023-24 £
Current assets			
Cash at bank and in hand		<u>3,056</u>	<u>862</u>
		3,056	862
Net Current assets		<u>3,056</u>	<u>862</u>
Income Funds			
Restricted Funds		2,643	358
Unrestricted Funds		413	504
		<u>3,056</u>	<u>862</u>

The financial Statements were approved by the Trustees on ¹⁶⁻⁰²⁻xx xxxx 2026

Sign

Natasha Rico

Mark Kelly

Print

Natasha Rico

MARK KELLY

Statement of Comprehensive Net Expenditure

		Unrestricted Funds 2024-25 £	Restricted Funds 2024-25 £	Total Funds 2024-25 £	Unrestricted Funds 2023-24 £	Restricted Funds 2023-24 £	Total Funds 2023-24 £
<u>Income from:</u>							
Donations and Grants	2	1,319	8,499	9,818	0	4,412	4,412
<u>Expenditure on:</u>							
Charitable activities	3	1,410	6,213	7,623	135	6,373	6,508
<u>Net (Expenditure) / Income for the year</u>							
Net Movement in Funds		(91)	2,286	2,195	(135)	(1,961)	(2,096)
Fund balances at 1 April 2024		504	358	862	639	2,319	2,958
Fund balances at 31 March 2025		413	2,643	3,056	504	358	862

The statement of financial activities includes all gains and losses recognised in the year

**Independent Examiner's Report on the unaudited accounts to the trustees of
Macosquin Village Community Association**

I report on the accounts of Macosquin Village Community Association for the year ended 31 March 2025, which are set out on pages 6 to 9.

Respective responsibilities of directors and reporting accountants

As the charity's trustees you are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed. The charity is preparing accrual accounts and I am qualified to undertake the examination by being a qualified member of CIMA.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008 and under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act)
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act (Northern Ireland) 2008
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

NR which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 63 of the Charities Act 2008 and section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008 and section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations; and
 - which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met, or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Name: Robert Butler

Professional body: Chartered Institute of Management Accountants

Address: 12 Meadowbrook
Ballybogey
Co Antrim
BT53 6RE

Date: 13 February 2026

Macosquin Village Community Association

Trustee's Report

The Trustees present their annual report and financial statements for the year ended 31 March 2025

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act (Northern Ireland) 2008 and "Accounting and Reporting by Charities: 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

To promote the health and wellbeing of the inhabitants of the whole village, to provide assistance, advice and to advance education to all people in the village.

Our aim is to run yearly activities, i.e. fetes, classes, training and educational events.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The group held a Summer Scheme, Village Flag and Halloween events which was open and attended by people of all backgrounds. We continually run classes and courses throughout the year. Emphasis has been placed on trying to run events post covid that will allow people to come together and reduce the feeling of rural isolation.

Financial review

The charity secured funding from Causeway Coast and Glens Borough Council to the sum of £2,000, £4,500 from Halifax Foundation, £1,000 from Honourable Irish Society and £999 from Policing Partnership.

The charity also carried out some fundraising itself raising £1,319

Structure, governance and management

The charity is a Registered charity, governed by the Constitution with a day to day oversight by a management committee of local individuals.

The Trustees who served during the year and up to the date of signature of the financial statements were:

G McGonigle	Resigned July 2023	T McCormick	
J Craig	Resigned July 2023	W King	Deceased 6 June 2023
R Millican	Resigned July 2023	M Kelly	Appointed July 2023
N King	Resigned July 2023	J Hutchinson	Appointed August 2023 & Resigned February 2024
D Nicholl		N Rice	Appointed July 2023
K McIntyre	Resigned July 2023	L McElwee	Resigned July 2023
L Christie	Appointed July 2023	H Boyd	Appointed July 2023
M Grundle	Appointed July 2023		
J Lloyd	Appointed July 2023		

None of the Trustees has any beneficial interest in the charity.

The Trustees report was approved by the Board of Trustees.


Trustee

16.02.26
Date


Trustee

16-2-26
Date

Macosquin Village Community Association

Legal and Administrative Information

Trustees	Natasha Rice	Appointed August 2023
	Diane Nicholl	
	Laura Christie	Appointed August 2023
	Megan Grundle	Appointed August 2023
	Jacqueline Lloyd	Appointed August 2023
	Helena Boyd	Appointed August 2023
	Diane Nicholl	
	Tammy McCormick	
	Mark Kelly	Appointed July 2023

Independent examiner	Robert Butler 12 Meadowbrook Ballybogy Ballymoney Co. Antrim BT53 6RE
-----------------------------	--

Bankers	Danske Bank Ltd 22 The Diamond Coleraine Co. Londonderry BT52 1DE
----------------	---

NI Charities No.	102929
-------------------------	--------

Macosquin Village Community Association

Contents

	Page
Legal and Administrative Information	2
Trustees report	3
Independent examiners report	4
Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7 - 8

Macosquin Village Community Association

Annual Report Unaudited Financial Statements

For the Year Ended 31 March 2025

Charities Registration No. 102929