

Charity number: NIC102986

Mountfield Community Association
Trustees' report and financial statements
for the year ended 31 March 2023

Mountfield Community Association

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Mountfield Community Association

Legal and administrative information

Charity number	NIC102986 2 Main Street Mountfield Co Tyrone BT79 7PP
Trustees	Shane Tracey Kevin Begley Francis Haughey Sharon Wilson Marie Meenagh Patrick Farley Niamh Meenagh Una McCullagh Nicole Donaghy Frances Donaghy Kevin Campbell Joanne Carlin
Accountants	O'Donnell & Mellon 19/21 Castle Street Omagh CO. Tyrone BT78 1DD
Bankers	Bank of Ireland Campsie Omagh

Mountfield Community Association

Report of the trustees for the year ended 31 March 2023

The trustees present their report and the financial statements for the year ended 31 March 2023. The trustees who served during the year and up to the date of this report are

Shane Tracey
Kevin Begley
Francis Haughey
Sharon Wilson
Marie Meenagh
Patrick Farley
Niamh Meenagh
Una McCullagh
Nicole Donaghy
Frances Donaghy
Kevin Campbell
Joanne Carlin

Structure, governance and management

A voluntary management committee is responsible for the policy and general management of the affairs of the Organisation. The committee meets on a regular basis. Members of the committee are elected at the Annual General Meeting.

Objectives and activities

The charity is established to promote the benefit of the inhabitants of Mountfield & the surrounding areas, without distinction of age, sex, race, political or religious or other opinions, by associating the statutory authorities, voluntary organisations, institutions, business and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for health, recreation and leisure time occupation; and to promote all or any objects for the benefit of the community. The charity is also established to promote arts, culture & heritage in Mountfield and its surrounding areas.

Achievements and performance

2022/23 continued to be a successful year for Mountfield Community Association as it continues to be the hub of the community. many of the fitness based classes have continued throughout this year such as pilates, yoga, zumba, boxercise & spinning. The hall continues to be a base for an Irish dancing class each Saturday, of which many local children attend. likewise the parent & toddler group are now fully operational on a weekly basis. The group are extremely grateful for the space and usage of the hall in which they can approach outside agencies to come in, such as the local library, Debutos and Little Mess Tyrone. Reaching out to all members of our community, we also have a successful weekly senior citizens meet up which continues to this day. This proved beneficial after the relaxation of covid regulations. Other social events such as cards, crochet, glass painting and cooking classes have also been introduced in addition to the continuation of Mountfield Youth Club. On June 17th 2023 we had our official opening and to mark the occasion, music was provided by Justin McGurk. This was a memorable social occasion and a huge event for Mountfield Community Association. MCA continues to host the Mountfield Summer Scheme and the youth club summer scheme which caters for local children and families visiting for the summer. Our big golf fundraiser took place in August. As Christmas approached our annual craft fair was highlighted by the arrival of Santa and the Christmas lights switch on.... Planning and preparation for next years events continues at our regular meetings.

Mountfield Community Association

Report of the trustees for the year ended 31 March 2023

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

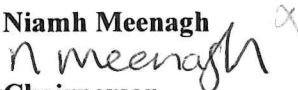
Law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 are responsible for keeping proper accounting records which 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 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.

The trustees have complied with the duty to have regard to the guidance issued by the Commission under section 4(b).

This report was approved by the board 25 October 2023 and signed on its behalf by

Niamh Meenagh 
Chairperson

Charity number : NIC 102986

2 Main Street,
Mountfield,
Omagh
Co. Tyrone

Mountfield Community Association

Independent examiner's report to the trustees on the unaudited financial statements of Mountfield Community Association.

I report on the accounts of Mountfield Community Association for the year ended 31 March 2023 set out on pages 2 to 10.

Respective responsibilities of trustees and independent 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
- follow the procedures laid down in the general Directions give by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

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.

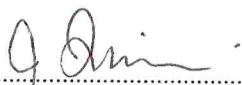
My examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

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 to 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.



.....
Joe Quinn

F.C.C.A.

Independent examiner

19/21 Castle Street

OMAGH

Co Tyrone

BT78 1DD

Mountfield Community Association

Statement of financial activities

For the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	Year 2023 £	Year 2022 £
Income and endowments from					
Donations and legacies	2	19,089		19,089	1,377
Charitable activities	3	26,699	15,500	42,199	29,594
Other	4	154	-	154	4
Total		<u>45,942</u>	<u>15,500</u>	<u>61,442</u>	<u>30,975</u>
Expenditure on:					
Cost of generating voluntary income		4,195	-	4,195	-
Charitable activities	5	24,055	15,500	39,555	30,509
Total		<u>28,250</u>	<u>15,500</u>	<u>43,750</u>	<u>30,509</u>
Net income/(expenditure)		17,692	-	17,692	466
Reconciliation of funds					
Total funds brought forward		7,819	-	7,819	7,354
Total funds carried forward		<u>25,511</u>	<u>-</u>	<u>25,511</u>	<u>7,820</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 7 to 10 form an integral part of these financial statements.

Mountfield Community Association

Balance sheet as at 31 March 2023

	Notes	£	2023 £	£	2022 £
Fixed assets					
Tangible fixed assets	8		14,304		-
Current assets					
Debtors	9	1,727		-	
Bank and cash		9,480		7,820	
		<u>11,207</u>		<u>7,820</u>	
Net current assets			11,207		7,820
Net (liabilities)/assets			<u>25,511</u>		<u>7,820</u>
Funds					
Unrestricted income funds:			25,511		7,820
Total funds			<u>25,511</u>		<u>7,820</u>

The financial statements were approved by the trustees on 25 October 2023 and signed on its behalf by

N Meenagh
Chairman

N Meenagh

M Meenagh
Treasurer

M Meenagh

The notes on pages 7 to 10 form an integral part of these financial statements.

Mountfield Community Association

Notes to the financial statements for the year ended 31 March 2023

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Charity SORP and Charities Act (Northern Ireland) 2008 and The Charities (Accounts and Reports Regulations (Northern Ireland) 2015.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2. Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of charitable activities includes those activities undertaken to further the purposes of the charity and their associated support costs.

Other expenditure represents those items not falling into any other heading.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 20% Reducing balance

Mountfield Community Association

Notes to the financial statements for the year ended 31 March 2023

2. Donations and legacies

	unrestricted	2023 Total	2022 Total
	£	£	£
Golf Classic	14,770	14,770	-
Donations	280	280	400
5K	820	820	587
Craft Fair	548	548	390
Dog Show	2,576	2,576	-
Training Courses	95	95	-
	<u>19,089</u>	<u>19,089</u>	<u>1,377</u>

3. Income from Charitable activities

	Unrestricted funds	Restricted funds	2023 Total	2022 Total
	£	£	£	£
National Lottery Grant		15,500	15,500	-
Pilates	4,915	-	4,915	5,373
Zumba	2,125	-	2,125	1,185
Boxercise & Spinning	2,056	-	2,056	635
Grants	13,898	-	13,898	20,856
Children's activities	800	-	800	921
Cooking & other classes	1,295	-	1,295	624
Zest Fundraiser	1,395	-	1,395	-
Senior Citizens Events	215	-	215	-
	<u>26,699</u>	<u>15,500</u>	<u>42,199</u>	<u>29,594</u>

4. Other income

	Unrestricted funds	2023 Total	2022 Total
	£	£	£
Other income Rent	154	154	4
	<u>154</u>	<u>154</u>	<u>4</u>

Mountfield Community Association

Notes to the financial statements for the year ended 31 March 2023

5. Expenditure on Charitable activities

	Unrestricted Charitable activities £	Restricted Charitable activities £	2023 Total £	2022 Total £
Event & kitchen supplies	2,063	-	2,063	941
Rent	385	4,915	5,300	1,470
Repairs and maintenance	967	-	967	918
Monday club & Christmas dinner	-	4,824	4,824	865
Pilates	4,260	-	4,260	4,700
Zumba	3,560	-	3,560	900
Crochet	150	-	150	79
Cooking classes	-	1,020	1,020	1,241
Mother & toddler	150	-	150	-
Boxercise & spinning	4,410	-	4,410	600
Childrens Activities	-	3,155	3,155	785
Travel	1,207	-	1,207	-
Community Events	700	-	700	680
Zest Donation	1,505	-	1,505	-
Insurance	865	-	865	690
Christmas lights	1,599	-	1,599	1,325
Alice milligan event	-	1,530	1,530	200
Advertising	-	56	56	100
Bank Charges	145	-	145	92
General expenses	1,882	-	1,882	701
Subscriptions & Licences	207	-	207	600
FF & Equipment additions at cost	-	-	-	13,622
	<u>24,055</u>	<u>15,500</u>	<u>39,555</u>	<u>30,509</u>

6. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees , during the year.

7. Trustees' expenses

No expenses or remuneration were paid to trustees during the year.

Mountfield Community Association

Notes to the financial statements for the year ended 31 March 2023

8. Tangible fixed assets	Fixtures, fittings and equipment £	Total £
Cost		
Additions	14,304	14,304
At 1 April 2022 and At 31 March 2023	14,304	14,304
At 1 April 2022	-	-
Net book values		
At 31 March 2023	14,304	14,304
9. Debtors	2023 £	2022 £
Connected companies	1,726	-
	1,726	-
10. Indemnity insurance		
The charity paid for the insurance premiums to indemnify trustees and senior staff from any loss arising from neglect or defaults of trustees or staff and any consequent loss.		