

**Brookmount Cultural
& Education Society**

**FINANCIAL STATEMENTS
Year ended 31 December 2018.**

Registered with
The Charity Commission for Northern Ireland
NIC103107

Brookmount Cultural
& Education Society

FINANCIAL STATEMENTS
Year ended 31 December 2018.

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BROOKMOUNT CULTURAL & EDUCATION SOCIETY

(Acronym – BCES)

NIC103107

Principal Address: 37 Ballinderry Road, Lisburn. BT28 2QS.

Trustees' Annual Report

for the financial year 1st January 2018 to 31st December 2018.

Details of how the charity is governed are set out in a Constitution adopted by the Trustees on 22nd April 2015. The unregistered community organisation was constituted as Brookmount Cultural & Education Society on 10th December 2002.

The Purposes of the charity are:

- (I) The relief of need and the advancement of education of the inhabitants of the Magheragall area and its environs in Moneybroom, Lissue, Knocknarea, Drumsill, Mullaghcarron, Magheraliskmisk, Aghacarnan and Knocknadona. (hereinafter described as "the area of benefit") without distinction of age, sex, race, disability, political, religious or other opinion. It will do so by associating the statutory authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interests of the social welfare, education, recreation or other leisure-time occupation with the object of improving the conditions of life for the said inhabitants;
- (II) To advance knowledge and appreciation of the Ulster-Scots language and culture and to encourage understanding and acceptance of all indigenous cultures to the area of benefit.

The Charity's beneficiaries during the year were the inhabitants of the Magheragall area and its environs in Lissue, Knocknarea, Drumsill, Mullaghcarron, Magheraliskmisk, Aghacarna and Knocknadona.

The benefit they received from purpose one was the use of a safe and neutral facility for meetings, training courses and recreation activities. The benefit was evidenced by word of mouth from the attendees/participants and feedback after using the hall from the organisational groups. All feedback received was positive. Over the year BCES facilitated weekly meetings and classes by: Crafts at Brookmount; Brookmount Dance Ranch Line Dance Club; Dynamic Brass Band; Walking with Brookmount and monthly meetings and classes by; Brookmount Seniors; and Killultagh WI Craft Group. Other activities facilitated or carried out by the charity

included: a Royal Wedding Celebration Party; an annual craft exhibition; a series of five Line Dance social nights; Tea Dances with on average 30 attendees; a Community Festival with over 800 attendees; a Community Networking Session and Barbeque with over 100 attendees and a Community Hogmanay Party on 31st December with 90 attendees.

The benefits received from purpose two include a more informed society and a healthier community lifestyle, thereby contributing to a better standard of living conditions and environment for inhabitants. Other benefits evidenced by comments from beneficiaries and their support for our activities are: a more united community which comes together as one to achieve its targets; and a more vibrant and inclusive society by way of the educational programmes, meetings and recreation activities provided.

These benefits are also evidenced through feedback from attendees, guest speakers and presenters. Direct charitable activities to carry out purpose two for the public benefit included: talks and musical entertainment evenings focusing on indigenous cultures to the area of benefit.

Throughout the year restrictions on who can benefit from our direct charitable activities were managed and mitigated by reducing to a minimum or removing, where possible, admission fees to our events and ensuring safe access to our facilities was maintained for all attendees. Our direct charitable activities are not specifically aimed at children or vulnerable people; therefore, a restriction on the basis of personal characteristics requires a child or vulnerable person to be accompanied by a parent, guardian or other responsible person.

Our purposes do not lead to any harm. The only private benefit from our purposes is that a trustee or family member may participate in the same manner as all other beneficiaries, this is purely incidental and necessary, so that the benefit is available to all inhabitants of the area.

Throughout the year the Trustees of BCES have complied with their duty to have due regard to the Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

A review of the Charity's financial position confirms a successful year. The Charity had receipts of £8,442 and payments of £9,145 giving a deficit of £703 for 2018. The total funds available on 31st December 2018 amounted to £3,318 and included £1,090 of restricted funds for a grant supported project. Liabilities at the year-end amounted to £1,090 which is the balance of unspent funds relating to the Lisburn & Castlereagh City Council Community Support Grant for 2018/2019 and is committed to that charitable project.

The Trustees of BCES acknowledge the support of Lisburn & Castlereagh City Council through the following grant schemes:

- a) LCCC Royal Wedding Grant 2018.
- b) LCCC Community Support Grants Scheme 2017/18.
- c) LCCC Community Support Grants Scheme 2018/19.
- d) LCCC Community Festival Fund 2018/19.

The Trustees of BCES acknowledge the support of the Department of Agriculture, Environment and Rural Affairs through the Rural Micro Capital Grant scheme.

The following is a complete list of individuals who served as Charity Trustees during the year and are the only Trustees of BCES on the date this report was approved.

Mr G Anderson	Mrs P Canmore	Mr J Crockard	Mr V Hendron
Mrs S Hendron	Mr C Hendron	Miss E Hendron	Mr R McNeill
Mr R Stevenson	Mr I Tolerton		

Signed on behalf of the Trustees of BCES by Mr I Tolerton.



Chairperson

1/8/19

Date

Independent examiner's report to the charity trustees of Brookmount Cultural & Education Society.

I report on the accounts of the Society for the year ended 31 December 2018, which are set out on pages 7 to 8.

Respective responsibilities of charity 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
- 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 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.

Name: Trevor Wallace FCCA

Signature:



Relevant professional qualification or body: ACCA

Address: 30 Richmond Avenue, Lisburn. BT28 2DL.

Date: 28/8/19

Brookmount Cultural & Education Society

Statement of Receipts and Payments - Year Ended 31 December 2018

	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
Receipts				
Grants	1,268	4,136	5,404	6,037
Fundraising activities	350	388	738	1,123
Rent from hall	1,300	0	1,300	1,668
Donations	1,000	0	1,000	0
Asset sales/loan/bank transfers	0	0	0	0
TOTAL RECEIPTS	3,918	4,524	8,442	8,828
Payments				
Direct charitable activity	0	6,269	6,269	6,797
Governance costs	360	628	988	466
Hall modernisation & maintenance	0	1,888	1,888	540
Asset purchases/loan/bank transfers	0	0	0	0
TOTAL PAYMENTS	360	8,785	9,145	7,803
Net receipts/(payments)	3,558	(4,261)	(703)	1,025
Transfers to/(from) funds	(3,674)	3,674	0	0
Surplus/(deficit) for the year	(116)	(587)	(703)	1,025
Reconciliation 31 December 2018				31st Dec '17
Cash at bank 31 December 2017	2,344	1,677	4,021	2,996
Surplus/(deficit) this year end	(116)	(587)	(703)	1,025
Cash at bank 31 December 2018	2,228	1,090	3,318	4,021

Brookmount Cultural & Education Society

Statement of Assets and Liabilities - Year Ended 31 December 2018

	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
Funds Reconciliation				
Cash at bank 31 December 2017	2,344	1,677	4,021	2,996
Surplus/(deficit) this year end	(116)	(587)	(703)	1,025
Cash at bank 31 December 2018	2,228	1,090	3,318	4,021

Bank Balances

Bank Current Account			3,318	4,021
		Total	3,318	4,021


Other Assets

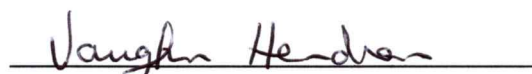
	Unrestricted £	Restricted £	Total 2018 £	Total 2017 £
Furniture (estimated Value)	874	940	1,814	1,910
Catering Equipment (estimated Value)	0	1,425	1,425	1,500
Balance of grant offers	0	0	0	1,268
Hall rent due	0	0	0	0
Total	874	2,365	3,239	4,678

Liabilities

Committed to charitable projects	0	1,090	1,090	1,677
	0	0	0	0
Loans	0	0	0	0
Total	0	1,090	1,090	1,677

Approved by the Trustees on 1ST AUGUST 2019 and signed on their behalf by:


 Ian Tolerton
 Chairperson


 Vaughn Hendron
 Treasurer

Brookmount Cultural & Education Society

Notes To The Financial Statements - Year Ended 31 December 2018

1. Receipts from Grants	Unrestricted Funds £	Restricted Funds £	Total 2018 £
a) LCCC Royal Wedding Grant 2018	0	400	400
b) LCCC Community Support Grants Scheme 2018/19.	0	2,469	2,469
c) LCCC Community Festival Fund 2018/19. (1st 50%)	0	633	633
d) LCCC Community Festival Fund 2018/19. (2nd 50%)	0	634	634
e) DAERA Micro Capital Grant	1,268	0	1,268

The funds at e) above are unrestricted as they are the balance of grants received after the project was completed.

Total	1,268	4,136	5,404
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2. Payments related to Grants

a) LCCC Royal Wedding Grant 2018	0	651	651
b) LCCC Community Support Grants Scheme 2017/18.	0	2,137	2,137
b) LCCC Community Support Grants Scheme 2018/19.	0	2,394	2,394
c) LCCC Community Festival Fund 2018/19.	0	2,111	2,111
e) DAERA Micro Capital Grant	0	1,492	1,492

Total	0	8,785	8,785
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3. Unspent Funds related to Grants

LCCC Community Support Grants Scheme 2018/19.	1,090	1,090
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4. Other Assets

a) 120 Chairs purchased 2003 (estimated value)	570	570
b) 16 Tables purchased 2003 (estimated value)	304	304
c) 30 Chairs purchased 2010 (estimated value)		427
d) 12 Tables purchased 2010 (estimated value)		513
e) Catering equipment (estimated value)		1,425
f) Grant Offers:	0	0
g) Hall rent due:	0	0

Total	874	2,365	3,239
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