

Charity Registration Number: 103417

Broughshane Improvement Committee

Report and Accounts for the Year End:

31 March 2023

Broughshane Improvement Committee

Report and Accounts for the Year End 31 March 2023

Contents

	Page
Independent Examiner's Report	1
Funds Statements:-	
Receipts & Payments Account	2
Statement of Assets & Liabilities	3
Notes to the accounts	4

Broughshane Improvement Committee

Independent Examiner's Report to the Trustees of Broughshane Improvement Committee

I report on the accounts of Broughshane Improvement Committee for the year ended 31 March 2023, which are set out on pages 2 to 4.

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.

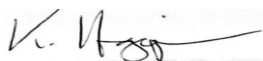
My examination included a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Charity Trustees concerning any such matters.

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

9 Knockanully Road
Martinstown
Ballymena
BT43 7LZ

This report was signed on 06 July 2023

Broughshane Improvement Committee

Statement of Receipts & Payments for Year End:

31 March 2023

	Note	Current Year Unrestricted Funds 2023 £	Current Year Restricted Funds 2023 £	Current Year Total Funds 2023 £	Prior Year Total Funds 2022 £
RECEIPTS					
Donations & Legacies					
Donations and gifts from individuals	2	10,195		10,195	6,290
<i>Charitable Activities:</i>					
Mea Environmental Grant					912
CFNI Rathsherry Grant			3,000	3,000	3,000
DEARA Grant (2 grants)			2,249	2,249	
Black Santa Appeal		1,000		1,000	600
Village Garden Ltd			654	654	
Fundraising		285		285	7,152
Sale of Flowers		70		70	370
Miscellaneous		372		372	560
		11,921	5,902	17,824	18,885
PAYMENTS					
Planting Schemes		393	3,687	4,080	12,229
Maintenance & Repairs		3,321		3,321	5,061
Insurance		800		800	798
Machinery, Van & Fuel		1,364		1,364	1,283
Equipment & Fittings			2,050	2,050	
Accountancy Fees		400		400	260
Fees & Subscriptions		70		70	
Bank Fees & Interest		215		215	138
Sundry Expenditure		342		342	515
		6,905	5,737	12,642	20,285
Asset / Investment Purchases		-	-	-	-
Surplus / (Deficit) for the Year		5,017	165	5,182	(1,400)

Broughshane Improvement Committee

Statement of Assets & Liabilities - Year End:

31 March 2023

FUNDS RECONCILIATION	Current Year Unrestricted Funds 2023 £	Current Year Restricted Funds 2023 £	Current Year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total Funds brought forward 01.04.22	(3,386)	5,955	2,569	3,970
Surplus / Deficit this Year:	5,017	165	5,182	(1,400)
Total Funds carried forward 31.03.23	1,631	6,120	7,751	2,569
Bank & Cash Balances				
Danske Bank Current Account			7,709	2,318
			7,709	2,318
Other Assets (Unrestricted Fund)				
VAT reclaim			42	252
			42	252
Liabilities (Unrestricted Fund)				
			-	-
TOTAL NET ASSETS			7,751	2,569

This report was approved by the Trustees on 06 July 2023 and signed on their behalf by:

Mrs Betty Millar
Treasurer

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.

2 Donations and Gifts from Individuals

	£
BDCA Donation <i>(from joint funding applications)</i>	7,100
Mr & Mrs McNeill	1,000
Mr Andy Dickey	100
Braid Vintage Vclub	1,080
Mr & Mrs L Fenton	200
Mr & Mrs P Millar	100
Mrs Maisie Purdy	100
Ms Mary Smyth	40
Noreen Eakin	50
Gospel Hall	200
Maghera Club	80
Mid Antrim Mens' Group	100
Anonymous donation	45
	10,195