

CASHEL COMMUNITY ASSOCIATION

FINANCIAL STATEMENTS

FOR YEAR ENDED 30 APRIL 2023

Independent examiner's report to the trustees of Cashel Community Association

We report on the accounts of the Association for the year ended 30 April 2023, which are set out on pages 2 to 4.

Respective responsibilities of Management Committee and examiner

The Management Committee are responsible for the preparation of the accounts. The Management Committee consider that an audit is not required for this year and that an independent examination is needed.

It is our responsibility to:

- examine the accounts
- to follow the procedures laid down in Charity SORP (FRS102)
- to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the guidance issued under The Statement of Recommended Practice – Accounting and Reporting by Charities effective 1st January 2015. An examination includes a review of the accounting records kept by the organistaion 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 the Management Committee 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 statement below.

Independent examiner's statement

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

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records
- to prepare accounts which accord with the accounting records and comply with Charities SORP (FRS102).

have not been met; or

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



MacNeary Rasdale & Co Ltd
Chartered Accountants and Registered Auditors

Wellington House
30 Darling St
Enniskillen
BT74 7EW

23rd February 2024

Cashel Community Association

Report of the trustees for the year ended 30 April 2023

Statement of trustees' responsibilities & Statement of disclosure of information to reporting accountants

Statement of trustees' responsibilities

The management committee are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

SORP's requires the management committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable association as at balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other regularities.

Statement of disclosure of information to reporting accountants

So far as each of the management committee in office at the date of approval of these financial statements are aware:

- There is no relevant accounting information of which the associations accountants are unaware, and
- They have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant accounting information and to establish that the association's accountants are aware of that information.

By Order of the Board of Management Committee

Gabriel McGrath
Chairperson

23rd February 2024

CASHEL COMMUNITY ASSOCIATION

YEAR ENDED 30 APRIL 2023

INCOMING RESOURCES

	UNRESTRICTED	RESTRICTED	TOTAL
Hall Hire			
Dancing classes	510		510
Keep fit/ Yoga	469		469
Bowling Club	625		625
Cookery Classes	284		284
Whist	980		980
S.W.A.P	650		650
Sundry	1,155		1,155
DAERA Grant		655	655
Fermanagh Trust Grant		2,000	2,000
F.O.D.C. Grants		975	975
Totals	<u>4,673</u>	<u>3,630</u>	<u>8,303</u>

CASHEL COMMUNITY ASSOCIATION

YEAR ENDED 30 APRIL 2023

RESOURCES EXPENDED

	UNRESTRICTED	RESTRICTED	TOTAL
Equipment	-	935	935
Catering	250	-	250
Bank Fees	144	-	144
Water Rates	69	-	69
Restoration work to Church	4,000	2,000	6,000
Repairs & Maintenance	1,501	-	1,501
Insurances	1,786	695	2,481
Light & Heat	1,943	-	1,943
Class Tutors	2,370	-	2,370
Sundry Expenditure	473	-	473
Mummers Foundation	750	-	750
Totals	<u>13,286</u>	<u>3,630</u>	<u>16,916</u>
Net Movement in Fund for Year	(8,613)	NIL	(8,613)
Total Funds as at 30 April 2022			<u>30,872</u>
Total Funds as at 30 April 2023			<u><u>22,259</u></u>

CASHEL COMMUNITY ASSOCIATION

BALANCE SHEET AS AT 30 APRIL 2023

	2023	2022
AIB Current Account: Sterling	18,413	27,038
AIB Current Account: Euro	846	834
Space & Place Account	3,000	3,000
Totals	<u>22,259</u>	<u>30,872</u>