

**Charity number: 103878**  
**Company number: NI027363**

**HILLTOWN COMMUNITY ASSOCIATION LIMITED**  
**(A company limited by guarantee)**

**Trustee's report and financial statements**

**for the year ended 30 April 2023**

**HILLTOWN COMMUNITY ASSOCIATION LIMITED**  
**(A company limited by guarantee)**

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**HILLTOWN COMMUNITY ASSOCIATION LIMITED**  
**(A company limited by guarantee)**

**Legal and administrative information**

**Charity number** 103878

**Company registration number** NI027363

**Registered office** 25 Rostrevor Road  
Hilltown  
Newry  
Co Down  
BT34 5TU

**Trustee** Martina Byrne  
Caitriona Doyle  
Colm McGinn  
Rosaleen O'Hanlon  
Ryan Campbell  
Mary Savage  
Louise Dickson  
Brendan Murray  
Des Hegarty  
Jim Murnin

**Accountants** Mooney Matthews Ltd  
Armagh Office  
11 College St  
Armagh  
BT61 9BT

**Bankers** Ulster Bank  
86 Hill Street  
Newry  
Co Down  
BT34 5TU

# **HILLTOWN COMMUNITY ASSOCIATION LIMITED**

**(A company limited by guarantee)**

## **Report of the trustee (incorporating the director's report) for the year ended 30 April 2023**

The trustee presents her report and the financial statements for the year ended 30 April 2023. The trustees, who are also directors of HILLTOWN COMMUNITY ASSOCIATION LIMITED for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

### **Structure, governance and management**

#### **Objectives and activities**

##### *Objectives*

To promote the benefit of the inhabitants of Hilltown and District in the County of Down and its environs without distinction of gender, sexual orientation, age, race, ethnicity, or political, religious or other opinion and in particular: to advance community development by providing facilities and amenities for, and promoting co-operation and joint activities between, community and voluntary organisations. The direct benefits which flow from purpose 1 include encouraging people to become active in a voluntary capacity, more effective communication between local community groups, and access to facilities and activities for voluntary groups and the local population for the benefit of the users. These benefits are demonstrated through the number of groups using our facilities and any feedback which they give us and by the level of uptake of our activities. The purposes of our charity will not lead to any harm. The charity's beneficiaries are people living in Hilltown and the surrounding rural area.

To provide facilities in the interests of social welfare for recreation and other leisure time occupations with the object of improving the conditions of life for those living in the area of benefit. The direct benefits which flow from this purpose includes access to local facilities and activities for voluntary groups and the local population for the benefit of the users. The benefits are demonstrated through the number of groups using our facilities and any feedback which they give us and by the level of uptake of our activities. The purposes of our charity will not lead to any harm. The charity's beneficiaries are people living in Hilltown and the surrounding rural area.

To promote community participation in healthy recreation by providing and assisting in the provision of facilities for activities capable of improving health. The direct benefits which flow from this purpose include access to facilities and activities to improve health and wellbeing. These benefits are demonstrated through feedback from participants and beneficiaries and by the level of uptake of services. The purposes of our charity will not lead to any harm. The charity's beneficiaries are people living in Hilltown and the surrounding rural area.

To relieve those in need by reason of youth, age or other disadvantage. The direct benefits which flow from this purpose include access to local facilities and opportunity to participate in activities and programmes to improve education, health and wellbeing and community safety. These benefits are demonstrated through feedback from participants and beneficiaries and by the level of uptake of services. The purposes of our charity will not lead to any harm. The charity's beneficiaries are people living in Hilltown and the surrounding rural area.

To advance education and training for the public benefit by organising classes and other forms of tuition. The direct benefits which flow from this purpose include the education of people in a range of subjects including First Aid, Committee Skills, basic gardening, personal development courses, computer training, health training, job skills, business development, numeracy and literacy and so on. These benefits are demonstrated through the number of people completing the courses, feedback from participants and beneficiaries and by the level of uptake of our activities. The purposes of our charity will not lead to any harm. The charity's beneficiaries are people living in Hilltown and the surrounding rural area.

Trustees receive a private benefit as beneficiaries as they can use the facilities, but do not get priority over anyone else. They also receive a private benefit of training in committee skills, first aid, child protection, and other training relevant to the role of trustee with Hilltown Community Association. These private benefits are necessary to achieve the purposes and are therefore incidental.

# HILLTOWN COMMUNITY ASSOCIATION LIMITED

(A company limited by guarantee)

## Report of the trustee (incorporating the director's report) for the year ended 30 April 2023

### Achievements and performance

#### *Achievements and performance*

Hilltown Community Association was set up to represent the interests of community groups in Hilltown and the surrounding rural areas, and to identify and address issues of common concern within the local community. The Community Association runs Carcullion House, a community facility in the village which caters for a range of community groups. Carcullion House is entirely run on a voluntary effort by the Community Association. The committee of the Community Association works in developing more community projects for the area including development of community amenities and resources for the benefit of the local population. Hilltown Community Association organises the turning on of the Christmas Lights for Hilltown and supports other community events.

#### *Key achievements in 2023*

- secured Ours to Share fund and delivered first OCN Storytelling Cert in Hilltown with 12 participants
- secured PEACE IV Animation funds for storytelling event and archiving and reprinting social history books from Hilltown and Rathfriland
- paid for architect plans to work with Council on expanding and relaying car park and creating a dual entrance/exit at the road into the carpark
- secured Arts Council funding to engage with 4 artists to deliver a daytime and evening craft programme
- run community events - summer dance camp, Halloween festival, christmas switch on and the gathering storytelling festival
- secured DAERA Microgrant funds to develop the centres yard area for new shed, realigning containers as Council had underspend to tarmac it.
- Fundraised £1,000 for Ukraine community
- Delivered £5,000 Keep NI Beautiful fund between Hilltown and Rathfriland. RFL secured a new water pump at housing at Chandlers House and growing nets for their Community allotment. Hilltown secured timber and stones to commence the Mens Shed project.
- Developed and delivered with a cocktail of various funds, our first HOLI in Hilltown was a multicultural event of a fusion of Irish and Indian dance and music finishing with the celebration of Colour, HOLI.

### Financial review

There was an increased demand for the use of the Associations facilities and services. The Trustees with the support of course leaders and voluntary staff continued to meet the demand for the Associations resources.

#### *Principal funding sources*

Resource Centre Income increased to £49,916 compared with £ 48,741 in 2022. The Playgroup continues to be the mainstay of the Association followed by the Parent & Toddler Group and other local groups.

Funds received from Newry, Mourne and Down District Council were £24,240.25 compared to £20,786 in 2022. New grants totalling £13,319.20 were received in 2023 from Down Rural Community Network (£400), Keep NI beautiful (£4,943.20), DAERA (£1,479) and the National Lottery Fund (£6,498).

A net deficit of £8,226 arose in 2023 compared with a surplus of £5,818 in 2022.

#### *Expenditure*

Expenditure increased to £58,142 in 2023 compared with £42,923 in 2022.

Repairs, maintenance and utilities were £14,312 in 2023 compared with £17,017 in 2022.

Classes, courses and events increased to £34,881 compared with £17,723 in 2022.

**HILLTOWN COMMUNITY ASSOCIATION LIMITED**  
**(A company limited by guarantee)**

**Report of the trustee (incorporating the director's report)**  
**for the year ended 30 April 2023**

Light and heat decreased to £2,012 from £3,939 in 2022. Donations increased to £1,480 in 2023 compared with £1,140 in 2022.

*Reserves Policy*

The Trustees believe that the charity should hold financial reserves in order to ensure that the charity can continue to operate and meet demand in the event of an unforeseen reduction in funding being available. In setting the reserves target the Trustees have to balance out the demands of delivering much needed services to current clients against the requirements of maintaining adequate reserves to cover future uncertainty.

*Principle Funding Sources*

The Trustees extend their gratitude to all local community groups using the centre and Newry, Mourne and Down District Council who continue to support the core operating capacity of the charity.

**Statement of trustees' responsibilities**

The trustees (who are also directors of HILLTOWN COMMUNITY ASSOCIATION LIMITED for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 charitable company 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 charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small company provisions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

**HILLTOWN COMMUNITY ASSOCIATION LIMITED**  
**(A company limited by guarantee)**

**Report of the trustee (incorporating the director's report)**  
**for the year ended 30 April 2023**

On behalf of the board



Martina Byrne

**Director**

20 March 2024

**HILLTOWN COMMUNITY ASSOCIATION LIMITED**  
**(A company limited by guarantee)**

**Independent examiner's report to the trustees on the unaudited financial statements of  
HILLTOWN COMMUNITY ASSOCIATION LIMITED.**

I report on the accounts of HILLTOWN COMMUNITY ASSOCIATION LIMITED for the year ended 30 April 2023 set out on pages 2 to 14.

**Respective responsibilities of trustees and independent examiner**

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination. It is my responsibility to state, on the basis of my examination, whether particular matters have come to my attention.

**Basis of independent examiner's statement**

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. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

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

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave 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.



**Mooney Matthews Ltd**

Chartered Accountants & Registered Auditors

**Independent examiner**

Armagh Office

11 College St

Armagh

BT61 9BT

**HILLTOWN COMMUNITY ASSOCIATION LIMITED**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating the income and expenditure account)**

**For the year ended 30 April 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
<b>Incoming resources</b>					
Incoming resources from generating funds:					
Voluntary income	2	-	37,559	37,559	40,036
Activities for generating funds	3	3,573	-	3,573	388
Incoming resources from charitable activities	4	8,784	-	8,784	8,317
<b>Total incoming resources</b>		<u>12,357</u>	<u>37,559</u>	<u>49,916</u>	<u>48,741</u>
<b>Resources expended</b>					
Caretaker fees		2,600	-	2,600	1,880
Classes/courses/events		1,279	33,602	34,881	17,723
Repair, maintenance and utilities		2,486	11,826	14,312	17,017
Printing, postage and stationery		156	68	224	65
Catering supplies/meals		372	1,015	1,387	1,455
Accountancy fees		720	-	720	720
Professional fees		1,500	-	1,500	-
Telephone and IT		-	1,133	1,133	779
Depreciation and impairment		-	(95)	(95)	2,144
Donations - Other expenses		1,480	-	1,480	1,140
Gifts		-	-	-	50
<b>Total resources expended</b>		<u>10,593</u>	<u>47,549</u>	<u>58,142</u>	<u>42,973</u>
<b>Net incoming/(outgoing) resources for the year / Net income/(expense) for the year</b>		1,764	(9,990)	(8,226)	5,768
Total funds brought forward		<u>25,674</u>	-	<u>25,674</u>	<u>19,907</u>
<b>Total funds carried forward</b>		<u>27,438</u>	<u>(9,990)</u>	<u>17,448</u>	<u>25,675</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 10 to 14 form an integral part of these financial statements.**

**HILLTOWN COMMUNITY ASSOCIATION LIMITED**  
**(A company limited by guarantee)**

**Balance sheet**  
**as at 30 April 2023**

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	8		1,589		1,335
<b>Current assets</b>					
Debtors	9	11,637		18,925	
Cash at bank and in hand		6,472		17,332	
		<u>18,109</u>		<u>36,257</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(2,250)</u>		<u>(11,917)</u>	
<b>Net current assets</b>			15,859		24,340
<b>Net assets</b>			<u>17,448</u>		<u>25,675</u>
<b>Funds</b>	11				
Unrestricted income funds			17,448		25,675
<b>Total funds</b>			<u>17,448</u>		<u>25,675</u>

The Balance Sheet continues on the following page.

**HILLTOWN COMMUNITY ASSOCIATION LIMITED**  
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**Balance sheet (continued)**

**Trustee statements required by the Companies Act 2006**  
**for the year ended 30 April 2023**

In approving these financial statements as trustee of the company I hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 30 April 2023.

(c) that I acknowledge my responsibilities for:

(1) ensuring that the company keeps proper (1) accounting records which comply with section 386 of the Companies Act 2006, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

The financial statements were approved by the board on 20 March 2024 and signed on its behalf by



**Martina Byrne**  
**Director**

# HILLTOWN COMMUNITY ASSOCIATION LIMITED

(A company limited by guarantee)

## Notes to financial statements for the year ended 30 April 2023

### 1. Accounting policies

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

#### 1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Companies Act 2006.

#### 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 grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are 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 generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### 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 - 15% straight line

# HILLTOWN COMMUNITY ASSOCIATION LIMITED

(A company limited by guarantee)

## Notes to financial statements for the year ended 30 April 2023

### 2. Voluntary income

	<b>Restricted funds £</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
Newry, Mourne and Down District Council	24,240	24,240	20,786
Other Grants	13,319	13,319	19,250
	<u>37,559</u>	<u>37,559</u>	<u>40,036</u>

### 3. Activities for generating funds

	<b>Unrestricted funds £</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
Fundraising events	3,573	3,573	388
	<u>3,573</u>	<u>3,573</u>	<u>388</u>

### 4. Incoming resources from charitable activities

	<b>Unrestricted funds £</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
Resource Centre Income	8,784	8,784	8,317
	<u>8,784</u>	<u>8,784</u>	<u>8,317</u>

### 5. Net (outgoing)/incoming resources for the year

	<b>2023 £</b>	<b>2022 £</b>
Net (outgoing)/incoming resources is stated after charging: Depreciation and other amounts written off tangible fixed assets	<u>(95)</u>	<u>2,144</u>

# HILLTOWN COMMUNITY ASSOCIATION LIMITED

(A company limited by guarantee)

## Notes to financial statements for the year ended 30 April 2023

### 6. Employees

<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	-	50

No employee received emoluments of more than £60,000 (2022 : None).

### Number of employees

The average monthly numbers of employees (including the trustee) during the year, calculated on the basis of full time equivalents, was as follows:

<b>2023</b>	<b>2022</b>
<b>Number</b>	<b>Number</b>
=====	=====

### 7. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

### 8. Tangible fixed assets

	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 May 2022	30,513	30,513
Additions	159	159
At 30 April 2023	30,672	30,672
<b>Depreciation</b>		
At 1 May 2022	29,178	29,178
Charge for the year	(95)	(95)
At 30 April 2023	29,083	29,083
<b>Net book values</b>		
At 30 April 2023	1,589	1,589
At 30 April 2022	1,335	1,335

# HILLTOWN COMMUNITY ASSOCIATION LIMITED

(A company limited by guarantee)

## Notes to financial statements for the year ended 30 April 2023

### 9. Debtors

	2023	2022
	£	£
Trade debtors	11,481	18,925
Other debtors	156	-
	<u>11,637</u>	<u>18,925</u>

### 10. Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	-	8,947
Accruals and deferred income	2,250	2,970
	<u>2,250</u>	<u>11,917</u>

### 11. Analysis of net assets between funds

	Unrestricted funds	Total funds
	£	£
Fund balances at 30 April 2023 as represented by:		
Current assets	17,448	17,448
	<u>17,448</u>	<u>17,448</u>

### 12. Unrestricted funds

	At 1 May 2022	Incoming resources	Outgoing resources	Transfers	At 30 April 2023
	£	£	£	£	£
Unrestricted Fund	<u>25,674</u>	<u>12,357</u>	<u>(10,593)</u>	<u>(9,990)</u>	<u>17,448</u>

#### Purposes of unrestricted funds

Funds which are expendable at the discretion of the Trustees in furtherance of the objects of the charity. Such funds may be held in order to finance capital investment and working capital.

# HILLTOWN COMMUNITY ASSOCIATION LIMITED

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## Notes to financial statements for the year ended 30 April 2023

13. Restricted funds	At				At
	1 May 2022	Incoming resources	Outgoing resources	Transfers	30 April 2023
	£	£	£	£	£
Restricted Fund 1	-	37,559	(47,549)	9,990	-

### Purposes of restricted funds

Grants or donations received, which are earmarked by the donor for specific purposes within the overall aims of the organisation.

### 14. Company limited by guarantee

HILLTOWN COMMUNITY ASSOCIATION LIMITED is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.