

Company Registration No. NI606396 (Northern Ireland)

ids.
chartered accountants

CASTLEROCK COMMUNITY ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

IDS Chartered Accountants LLP
23/25 Queen Street
COLERAINE
Co Londonderry
BT52 1BG

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LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Bradley P B Corr C Joy G McEwing H Davies Ms A Chapman Mr A Simpson K Mark	(Appointed 24 February 2025) (Appointed 24 February 2025)
Company number	NI606396	
Registered office	2A Circular Road CASTLEROCK Co Londonderry BT51 4XA	
Independent examiner	IDS Chartered Accountants LLP 23/25 Queen Street COLERAINE Co Londonderry BT52 1BG	

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The Charity's objects are to promote the benefit of the inhabitants of Castlerock and its environs (without distinction) by associating with the statutory authorities, voluntary and community organisations and inhabitants in a common effort to:

- Advance community development by providing resources, facilities, support and information for community and voluntary groups and organisations and encouraging and assisting such organisations to cooperate to achieve their aims
- Promote culture, arts and heritage
- Advance education and training and provide information and advice to local inhabitants and to visitors of the area
- Promote good community relations, racial harmony, equality and diversity
- Relieve those in need by reason of youth, age, ill-health, disability or other disadvantage
- 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 said residents
- Advance environmental protection and improvement
- Advance health and promote participation in healthy recreation in particular cycling, hiking and walking

Volunteers

All the directors/trustees and supporters of the Association are volunteers.

Achievements and performance

The Charity aims have been met through the delivery of the Village Plan. The production of the Village was informed by an extensive Community consultation process.

The Village Plan 2023-2027 can be located on its website www.castlerockni.co.uk and is the framework for CCA's strategic direction.

The progress against each of the three headings in the past year is as follows:

Goal 1- Castlerock's environment and infrastructure

- **Reinstall and maintain the historic railway bridge**

Regular interface and updates received from CC&GBC Officers and Council Members. Council have appointed a contractor and it is anticipated that the bridge will be reinstalled in Spring 2026.

- **Improve facilities in the Village**

In partnership with the Landscape Partnership Scheme a shelter was erected on the beach and outdoor shower installed.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Goal 2-Enhance and protect Castlerock's natural environment

- **Village Beautiful**

The annual hanging of c 64 baskets/tubs. CCA is grateful to CC&GBC for the planting of the tubs and regular watering throughout the Summer. A huge thanks also to the Volunteers who assist with the hanging up and taking down. Thanks also to the Volunteers who maintain the entrance to the Village throughout the year.

- **Environmental project-Live Here, Love Here.**

Families/Individuals of all ages who are looking to maintain some physical/wellbeing alongside the opportunity to care for the Village continue to carry out regular litter picking alongside regular beach clean ups. CCA's equipment was also used by 1s Castlerock Scout Group to carry out a beach clean up.

Goal 3-Support people and the wider community-programme of activities/services provided between 1st April 2024 and 31st March 2025

- **Deliver Inclusive programme of events**

Community garden project. CCA owned polytunnel provides plots at Hezlett House to enable people to grow vegetables/fruits with the added bonus of improving health and wellbeing. There is a waiting list for when plots do become available

Staffing of the Community and Visitor Information Centre, dealing with enquiries from residents and visitors to the Centre

Easter activities-treasure hunt and picture competition

Castlerock's Magical Christmas 6th December 2024 including the Christmas Light Switch on and Elf Hunt. Thank you to CC&GBC for granting an award of £2500 towards this event. A cross-community event where CCA works with the local school, playgroup, scout group and businesses.

Craft Club, which is held monthly

Walkfest, in its 16th year continues to attract families/individuals who are keen to explore the Village and surrounding areas. Many thanks to Translink, National Trust and the dedicated team that continue to make this event a success

"Winter Warmer" -the Community and Visitor Information Centre provide a warm place for people to meet and enjoy a cup of coffee/tea and bowl of soup. The original concept was born as one of the consequences of post covid to provide a welcoming place and encourage social interaction.

A "Wine and Graze" fundraising event was hosted by The Neighbourhood Collective and BBQ Fundraising Event hosted by The Coffee Hut. Many thanks to Alison O'Hare and Alistair and Sandra Robinson respectively for their support.

The total number of participants for CCA'S programme of activities and services for the year end 31st March 2025 was c812. This does not include footfall into the Centre of c814

- **Communication and Information Sharing to promote good relations**

CCA maintains a lively facebook and Instagram feeds, sharing information about local events and activities

- **Enhance use of the Community and Visitor Information Centre**

CCA supports a number of other groups that use the Community and Visitor Information Centre on a regular basis for example, book club, creative writing club and the Royal British Legion

- **Enhance Political Engagement**

Facilitating Networks hosting regular meetings with local Councillors and Senior Council Officers on issues of concerns such as the return of the historic railway bridge, traffic management and recreation facilities.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Hosting of clinics in the Community and Visitor Information Centre so that community members can interact with elected representatives from all parties to raise issues

CCA wishes to formally thank all the Volunteers that support the Association in its programme of activities and services. Additionally, thanks to local businesses, school, playgroup, churches and groups that play a vital role in making things happen and of course all those that participate in the events and activities.

Financial review

The principal funding source for the Association continues to be the Village Draw, which was established in 2012. Where possible the Association reclaims tax through the Gift Aid scheme. The Association is also grateful for the £3,500 Community Development Support Grant from Causeway Coast and Glens Borough Council. There are no paid staff.

Reserves Policy is reviewed on an annual basis as guided by the Charities Commission Northern Ireland. The Association is fully compliant with the policy.

The Association has a duty to identify principal risks and uncertainty affecting the Charity and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide a reasonable assurance against fraud and error. Controls are regularly reviewed and discussed. The going concern for the year 25/26 will be the future of the Community and Visitor Information Centre.

The Community Association has leased premises since 2011 for a Community and Visitor Information Centre in the heart of the Village. At its busiest the Centre was open 6 days a week from 10am-4pm. However, over the last 5 years-particularly since the COVID pandemic-use of the Centre (pre-COVID the footfall figure was around 2,300). Currently the Centre is open Thursday to Saturday from 12noon-3pm. The figure for year ending 31st March 2025 was c814. Almost all the functions that were provided by the Centre are now available online and with smart phones almost universally available, the way people find information has changed.

The annual costs of running the Centre have increased by over 60% since 2023 and are forecast to rise further. In addition to the monetary cost, there are human resources, that is Volunteers that are required to manage and maintain the facility. The numbers have significantly dropped since COVID. Feedback informs us that Volunteers were not fully occupied when on duty due to the decrease in footfall.

As a charity, we must be mindful of how we use our income. The CCA's funding mostly comes from individuals and businesses who generously donate. Too much of this income is now spent on maintaining the Centre rather than serving the Community.

Structure, governance and management

The Charity is a company limited by guarantee.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Bradley

P B Corr

S J Hutchinson

(Resigned 24 February 2025)

C Joy

G McEwing

H Davies

Ms A Chapman

Mr A Simpson

(Appointed 24 February 2025)

K Mark

(Appointed 24 February 2025)

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

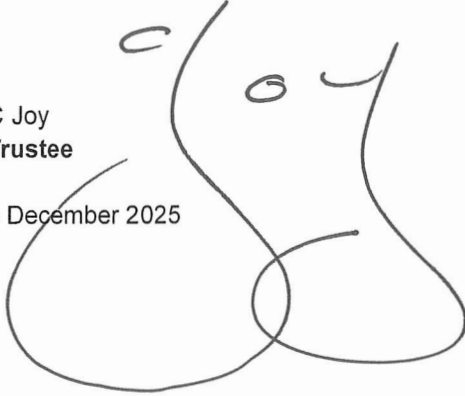
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees' report was approved by the Board of Trustees.

C Joy
Trustee

4 December 2025

A large, stylized handwritten signature in black ink, appearing to read 'C Joy'.A handwritten signature in blue ink, appearing to read 'J. Jones'.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CASTLEROCK COMMUNITY ASSOCIATION

I report on the financial statements of the Charity for the year ended 31 March 2025, which are set out on pages 7 to 14.

Respective responsibilities of charity Trustees and examiner

As the charity Trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act (Northern Ireland) 2008; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

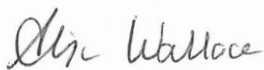
I have examined your charity financial statements as required under section 65 of the Charities Act (Northern Ireland) 2008 and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements, 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 that:

1. Accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
2. The financial statements do not accord with those accounting records; or
3. The financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); or
4. There is further information needed for a proper understanding of the financial statements to be reached.

Independent examiner's statement

I have completed my examination and I 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.



Alison Wallace (FCA)
IDS Chartered Accountants LLP
23/25 Queen Street
COLERAINE
Co Londonderry
BT52 1BG

4 December 2025

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	9,139	5,980	15,119	2,240	9,023	11,263
Other trading activities	4	3,242	-	3,242	6,198	-	6,198
Total income		<u>12,381</u>	<u>5,980</u>	<u>18,361</u>	<u>8,438</u>	<u>9,023</u>	<u>17,461</u>
Expenditure on:							
Raising funds	5	1,425	2,635	4,060	4,568	5,343	9,911
Charitable activities	6	12,541	3,984	16,525	12,362	3,680	16,042
Total expenditure		<u>13,966</u>	<u>6,619</u>	<u>20,585</u>	<u>16,930</u>	<u>9,023</u>	<u>25,953</u>
Net expenditure and movement in funds		(1,585)	(639)	(2,224)	(8,492)	-	(8,492)
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>41,905</u>	<u>639</u>	<u>42,544</u>	<u>50,397</u>	<u>639</u>	<u>51,036</u>
Fund balances at 31 March 2025		<u>40,320</u>	<u>-</u>	<u>40,320</u>	<u>41,905</u>	<u>639</u>	<u>42,544</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	£	2025 £	£	2024 £
Current assets					
Debtors	10	2,071		1,872	
Cash at bank and in hand		38,249		41,149	
		<u>40,320</u>		<u>43,021</u>	
Net current assets			40,320		43,021
Creditors: amounts falling due after more than one year					
	11		-		(477)
Net assets			<u>40,320</u>		<u>42,544</u>
The funds of the Charity					
Restricted income funds	12		-		639
Unrestricted funds	13		40,320		41,905
			<u>40,320</u>		<u>42,544</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 4 December 2025

C Joy
Trustee

H Davies
Trustee

Company registration number NI606396 (Northern Ireland)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Castlerock Community Association is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 2A Circular Road, CASTLEROCK, Co Londonderry, BT51 4XA.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes. £17,174 of the unrestricted funds relate to designated funds. These funds were donated to the Charity on behalf of a deceased past Hon. Secretary.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	9,089	-	9,089	2,240	-	2,240
Grants	50	5,980	6,030	-	9,023	9,023
	<u>9,139</u>	<u>5,980</u>	<u>15,119</u>	<u>2,240</u>	<u>9,023</u>	<u>11,263</u>

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	3,242	6,198
	<u>3,242</u>	<u>6,198</u>

5 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising and publicity						
Other fundraising costs	1,425	2,635	4,060	4,568	5,343	9,911
	<u>1,425</u>	<u>2,635</u>	<u>4,060</u>	<u>4,568</u>	<u>5,343</u>	<u>9,911</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

	2025	2024
	£	£
Direct costs		
Rent and rates	8,653	6,333
Computer and website costs	358	157
Bank fees	151	152
Telephone	349	1,075
Heat and light	2,892	1,150
General expenses	1,882	3,739
Insurance	969	873
Donations	551	403
Accountancy	720	660
Legal and professional fees	-	1,500
	<u>16,525</u>	<u>16,042</u>
	<u>16,525</u>	<u>16,042</u>
Analysis by fund		
Unrestricted funds - general	12,541	12,362
Restricted funds	3,984	3,680
	<u>16,525</u>	<u>16,042</u>
	<u>16,525</u>	<u>16,042</u>

7 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	720	660
	<u>720</u>	<u>660</u>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year, but they were reimbursed a total of £130 (2024: £258) in respect of expenses incurred on behalf of the charity.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	1,480	1,455
Prepayments and accrued income	591	417
	<u>2,071</u>	<u>1,872</u>
	<u>2,071</u>	<u>1,872</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 FOR THE YEAR ENDED 31 MARCH 2025

14 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Current assets/(liabilities)	40,320	-	40,320
	<u>40,320</u>	<u>-</u>	<u>40,320</u>
	<u><u>40,320</u></u>	<u><u>-</u></u>	<u><u>40,320</u></u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	42,382	639	43,021
Long term liabilities	(477)	-	(477)
	<u>41,905</u>	<u>639</u>	<u>42,544</u>
	<u><u>41,905</u></u>	<u><u>639</u></u>	<u><u>42,544</u></u>

15 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).