

**REGISTERED COMPANY NUMBER: NI616558 (Northern Ireland)**

**REGISTERED CHARITY NUMBER: 106468**

Report of the Trustees and  
Unaudited Financial Statements for the  
Year Ended 31 January 2024 for  
Hillsborough Scout and Community Hall Group

Mr C McArdle FCA ICAI  
2 Governors Gate  
Hillsborough  
BT26 6FE

Hillsborough Scout and Community Hall Group

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for the Year Ended 31 January 2024

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## Hillsborough Scout and Community Hall Group

### Report of the Trustees for the Year Ended 31 January 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2024. The trustees have adopted the provisions of 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) (effective 1 January 2015).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

With construction of the Hall complete, the Company's key objective is to promote the use of the Hall both to maximize opportunities for individuals, clubs and businesses in the local community to use the Hall, but also to help ensure that the Hall is in a position to meet its ongoing financial obligations.

Additionally, the Company is focused on developing a practical operating model for the Hall to ensure appropriate access, upkeep and security of the Hall whilst minimising the ongoing associated costs.

In accordance with its governing documents, Hillsborough Scout and Community Hall Group's strategic objectives relate to promoting use of the hall for the benefit of the inhabitants of Hillsborough and its surrounding area.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The year ending on 31 January 2024 saw the sixth full year of operation for the Scout and Community Hall. The Hall has now attracted several regular users from both the Scouting community and local community.

A review of activity has shown activity throughout the week and across the day and into the evening. This activity includes usage by Little Explorers, a business which offers a breakfast club, after schools and holiday club for primary school aged children and The Scout group, which continues to thrive with sections using the hall every evening from Monday to Friday. Other core users deliver Pilates, Tai Chi, Yoga and dance classes. In addition to regular users the centre has been booked for occasional events by Feltmakers NI and individuals and organisations holding events and meetings.

Importantly, the Hall has several regular users, helping to ensure that the Hall is in a position to meet its financial obligations and is therefore able to operate on a viable long-term basis.

#### **FINANCIAL REVIEW**

##### **Financial position**

Incoming resources for the year amounted to £45,724 with £15,199 of this balance relating to capital grants released to the profit and loss in the year. Excluding the capital grant release, the balance of the income was therefore £30,525, up from £26,849 for the year to 2023, and was primarily generated from income for the use of the Hall as set out below:

£5,000 of the income was derived from 1st Hillsborough Scout Group for the use of the Hall for the year. Little Explorers sessional childcare generated £17,142 to the end of the financial year. £8,383 was generated from the hire of the Hall to a range of other users.

Resources expended in the year of £42,865 primarily related to the depreciation charge of £18,049. The largest other expenses repairs and maintenance represented £8,536 and cleaning of £6,416. A further sum relates to capital and interest paid on the outstanding loan balance provided by 1st Hillsborough Scout Group. The loan has been cleared and thus the balance at 31st January 2024 was nil.

As of 31 January 2024, the Group had cash available of £11,740.

Report of the Trustees  
for the Year Ended 31 January 2024

**FUTURE PLANS**

The Charity is focused on maximising the use for the Hall and on continuing to enhance the efficiency of its operating model to ensure that: the use of the Hall is maximised for the benefit of local inhabitants, as specified in the objectives of its governing documents; and also that the Charity is financially stable and is able to repay its ongoing obligations.

To this end, the Charity is in the final stages of implementing a website facility to raise awareness of the amenities available and to facilitate booking enquiries.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Hillsborough Scout and Community Hall Group was incorporated on 30th January 2013 as a private company, limited by guarantee. The company is also a Registered Charity and is governed by its Memorandum and Articles of Association.

The Board of Directors administers the charity. It is comprised of people with the necessary skills and experience to manage the work of the organisation. The board meets monthly, or more frequently if required. The Directors have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that the systems and procedures are in place to mitigate their exposure to those major risks.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

NI616558 (Northern Ireland)

**Registered Charity number**

106468

**Registered office**

2A Ballynahinch Road  
Hillsborough  
Down  
BT266AR

**Trustees**

Ms JS Kidd

The following Retired at the end of February 2024

Mr J Herron

Mr M McKeag

Mr S Gracey

Mrs E Gibson

Ms H King

New Trustees Appointed 17th June 2024

Siobhan Gray

Georgie Houston

Pete Lonton

Vanessa Ribeiro

Jim Huston

Ian Gamble

Nicole Dunlop

Mark Archibald

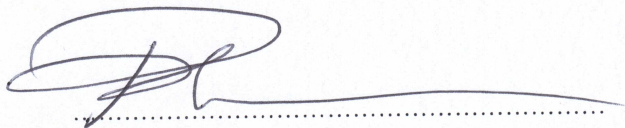
Hillsborough Scout and Community Hall Group

Report of the Trustees  
for the Year Ended 31 January 2024

**Independent examiner**

Mr C McArdle FCA ICAI  
2 Governors Gate Hillsborough BT26 6FE

Approved by order of the board of trustees on ..... 18/11/2024 ..... and signed on its behalf by:



.....  
Mr P Lonton- Trustee

Independent Examiner's Report to the Trustees of  
Hillsborough Scout and Community Hall Group

I report on the accounts of the company for the year ended 31 January 2024, which are set out on pages five to twelve.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

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:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

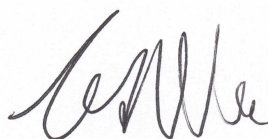
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts 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 accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
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.



Mr C McArdle FCA ICAI  
2 Governors Gate  
Hillsborough  
BT26 6FE

Date: 18/11/24

Hillsborough Scout and Community Hall Group

Statement of Financial Activities  
for the Year Ended 31 January 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Grant Income		15,199	15,199
Activities and voluntary income	2	30,525	26,849
<b>Total</b>		<b>45,724</b>	<b>42,048</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Support costs		42,085	38,797
Governance and management costs		780	695
<b>Total</b>		<b>42,865</b>	<b>39,492</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>2,859</b>	<b>2,556</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>42,490</b>	<b>39,934</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>45,348</b>	<b>42,490</b>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Hillsborough Scout and Community Hall Group

Balance Sheet  
At 31 January 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	272,766	290,815
<b>CURRENT ASSETS</b>			
Debtors	7	-	-
Cash at bank		11,740	17,174
		<hr/>	<hr/>
		11,740	17,174
<b>CREDITORS</b>			
Amounts falling due within one year	8	(11,268)	(17,027)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		472	147
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		273,238	290,962
<b>CREDITORS</b>			
Amounts falling due after more than one year	9	(227,890)	(248,472)
		<hr/>	<hr/>
<b>NET ASSETS</b>		45,348	42,490
<b>FUNDS</b>			
Unrestricted funds	11	45,348	42,490
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		<u>45,348</u>	<u>42,490</u>

The notes form part of these financial statements

Hillsborough Scout and Community Hall Group

Balance Sheet - continued  
at 31 January 2024

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2024.

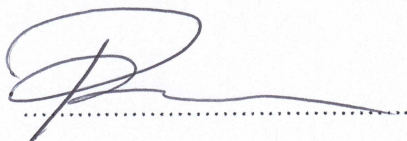
The members have not required the company to obtain an audit of its financial statements for the Year Ended 31 January 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 18/11/2024 all were signed on its behalf by:



Mr P Lonton -Trustee

The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 31 January 2024

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-4% on cost
Fixtures and fittings	- 10% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. ACTIVITIES and VOLUNTARY INCOME**

	2024	2023
	£	£
Booking fees	30,525	26,849
	<hr/>	<hr/>

Notes to the Financial Statements - continued  
for the Year Ended 31 January 2024

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Legal and professional fees	780	695
Depreciation - owned assets	18,049	18,049
	<u>18,049</u>	<u>18,049</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the Year Ended 31 January 2024 nor for the year ended 31 January 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the Year Ended 31 January 2024 nor for the year ended 31 January 2023.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Grant Income	15,199
Activities and voluntary income	26,849
<b>Total</b>	<u>42,048</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Support costs	38,797
Governance and management costs	695
<b>Total</b>	<u>39,492</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>2,556</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	39,934
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>42,490</u>

Hillsborough Scout and Community Hall Group

Notes to the Financial Statements - continued  
for the Year Ended 31 January 2024

6. **TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 February 2023	447,974	4,456	452,430
Additions	-	-	-
At 31 January 2024	447,974	4,456	452,430
<b>DEPRECIATION</b>			
At 1 February 2023	160,445	1,170	161,615
Charge for year	17,919	130	18,049
At 31 January 2024	178,364	1,300	179,664
<b>NET BOOK VALUE</b>			
At 31 January 2024	269,610	3,156	272,766
At 31 January 2023	287,529	3,286	290,815

7. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Trade debtors	-	-
Prepayments and accrued income	-	-
	-	-

8. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Trade creditors	5,758	5,758
Accruals and deferred income	5,510	11,269
	11,268	17,027

9. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2024 £	2023 £
Other loans (see note 10)	-	5,384
Accruals and deferred income	227,889	243,088
	227,889	248,472

Hillsborough Scout and Community Hall Group

Notes to the Financial Statements - continued  
for the Year Ended 31 January 2024

**10. LOANS**

An analysis of the maturity of loans is given below:

	2024 £	2023 £
Amounts falling between one and two years:		
Other loans - 1-2 years	-	<u>5,759</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	-	<u>5,384</u>

**11. MOVEMENT IN FUNDS**

	At 1/2/23 £	Net movement in funds £	At 31/1/24 £
<b>Unrestricted funds</b>			
General fund	42,490	2,859	45,348
<b>TOTAL FUNDS</b>	<u>42,490</u>	2,859	45,348

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	45,724	(42,865)	2,859
<b>TOTAL FUNDS</b>	<u>45,724</u>	<u>(42,865)</u>	<u>2,859</u>

**Comparatives for movement in funds**

	At 1/2/22 £	Net movement in funds £	at 31/1/23 £
<b>Unrestricted Funds</b>			
General fund	<u>39,934</u>	2,556	<u>42,490</u>
<b>TOTAL FUNDS</b>	<u>39,934</u>	2,556	<u>42,490</u>

**11. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	42,048	(39,492)	2,556
<b>TOTAL FUNDS</b>	<b>42,048</b>	<b>(39,492)</b>	<b>2,556</b>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 January 2024.

Hillsborough Scout and Community Hall Group

Detailed Statement of Financial Activities  
for the Year Ended 31 January 2024

	2023	2022
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Grant Income</b>		
Grants	15,199	15,199
<b>Activities &amp; voluntary income</b>		
Booking fees	30,525	26,849
<b>Total incoming resources</b>	45,724	42,048
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Rates and water	-	-
Insurance	1,254	1,164
Light and heat	6,470	6,345
Telephone	627	314
Sundries	231	30
Repairs & maintenance	8,536	7,627
Cleaning	6,416	5,056
Freehold property Depreciation	17,919	17,919
Fixtures and fittings Depreciation	130	130
Bank interest	503	212
Loan	-	-
	42,085	38,797
<b>Governance costs</b>		
Legal & professional fees	-	-
Accountancy fees	780	695
	780	695
<b>Total resources expended</b>	42,865	39,492
<b>Net (expenditure)/income</b>	<u>2,859</u>	<u>2,556</u>

This page does not form part of the statutory financial statements.