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25 August 2023
SF/KT/F451/104278

Eglinton Community
40 Main Street
Eglinton
BT47 3AD

Dear Trustees

Please find enclosed a copy of the unaudited financial statements and letter of engagement for the above company for the year ended 30 November 2022. We should be grateful if you would review, sign electronically where requested, and on completing this, signed copies will be automatically emailed.

Yours faithfully

DocuSigned by:
PFS & Partners
65368107E73E439...

PFS & Partners
Enc

Directors: S. Farren, FCCA J.D. Brolly, FCCA

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Charity registration number 107134

Company registration number NI033183 (Northern Ireland)

EGLINTON COMMUNITY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2022
PAGES FOR FILING WITH REGISTRAR

EGLINTON COMMUNITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Danielle Conway Saoirse Fanning Darren Hylands Sharon Hylands Maurice Lynch Greta Mooney Ivan Morrison Rosaleen Morrison Michael Turner
Secretary	Saoirse Fanning
Charity number	107134
Company number	NI033183
Registered office	40 Main Street Eglinton BT47 3AD
Independent examiner	PFS & Partners 16 Main Street Limavady BT49 0EU
Bankers	AIB Bank Meadowbank Strand Road Derry BT48 7TN

EGLINTON COMMUNITY

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EGLINTON COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 NOVEMBER 2022

The trustees present their annual report and financial statements for the year ended 30 November 2022.

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 and "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 2019).

Objectives and activities

In setting our objectives and planning our activities the trustees have given consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that our activities have helped to achieve the charity's aims and purposes.

The main activities of the company are to promote the Community Centre as a place of education, sport and well-being for all inhabitants of Eglinton and the surrounding areas. Our public benefit is provided by ensuring that activities are run for little or no contribution from the participants so as to ensure there is no financial barrier to accessing the services provided.

Eglinton Community Limited provides a wide range of educational, sport, advice, well-being, arts and crafts activities. In addition we provide a warm space in the newly opened Community Library for the benefit of inhabitants of Eglinton and the surrounding area to support those who are experiencing fuel poverty. In the last year we have also established a community wide food growing programme and community larder to reduce food waste and also help local residents who are experiencing food poverty.

Achievements and performance

Eglinton Community Hall provides recreation space for various local sporting groups, hall space for social welfare groups to promote health and well being and plays a focal point for many village activities for all ages from birth upwards.

Eglinton Community Hall is the designated Emergency Rest Centre for this rural area and we continue to work closely with Derry City and Strabane District Council and the Regional Community Resilience Group Multi-Agencies to provide a community based response to flooding in the area. We responded to a local flooding event in July 2022 and assisted in preventing homes from flooding and in the recovery after the event.

Eglinton Community Hall has approximately 1000 people using its service each month. The Community Hall continues to be a source of support and advice.

Financial review

Eglinton Community Hall is reliant on ongoing hall hire and recreational activities to cover its day to day costs. The Trustees authorise applications for charitable purposes to provide health, recreational and support services. Finances are in a healthy position and the Trustees expect the organisation to remain sustainable and fulfil its charitable purposes.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is a company limited by guarantee having no share capital.

EGLINTON COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2022

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:

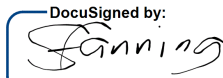
Danielle Conway
Saoirse Fanning
Darren Hylands
Sharon Hylands
Maurice Lynch
Greta Mooney
Ivan Morrison
Rosaleen Morrison
Michael Turner
Gerard O'Donnell

(Resigned 25 November 2022)

Gerard O'Donnell, deceased 25th November 2022, was a founding member of Eglinton Community Limited and he is sadly missed by his fellow Trustees and staff members of Eglinton Community Limited. Mr O'Donnell was a Trustee from 1997 until his death at the end of this reporting period.

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.

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

DocuSigned by:

54FEB635154B491...
Saoirse Fanning
Trustee

25 August 2023

EGLINTON COMMUNITY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EGLINTON COMMUNITY

I report to the trustees on my examination of the financial statements of Eglinton Community (the charity) for the year ended 30 November 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors 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 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 65 of the Charities Act (Northern Ireland) 2008 (the 2008 Act). In carrying out my examination I have followed all the applicable Directions given by The Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

DocuSigned by:

PFS & Partners

65368107E73E439...

PFS & Partners

16 Main Street
Limavady
BT49 0EU

Dated: 25 August 2023

EGLINTON COMMUNITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2022

		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	Notes	2022	2022	2022	2021	2021	2021
		£	£	£	£	£	£
<u>Income and endowments from:</u>							
Donations and legacies	2	36,318	60,627	96,945	24,079	21,324	45,403
Investments	3	1,425	-	1,425	1,385	-	1,385
Other income	4	4,005	-	4,005	2,055	-	2,055
Total income		41,748	60,627	102,375	27,519	21,324	48,843
<u>Expenditure on:</u>							
Charitable activities	5	50,596	42,851	93,447	44,778	30,744	75,522
Net (outgoing)/incoming resources before transfers		(8,848)	17,776	8,928	(17,259)	(9,420)	(26,679)
Gross transfers between funds		(500)	500	-	-	-	-
Net (expenditure)/income for the year/ Net movement in funds		(9,348)	18,276	8,928	(17,259)	(9,420)	(26,679)
Fund balances at 1 December 2021		772,265	3,960	776,225	789,524	13,381	802,905
Fund balances at 30 November 2022		762,917	22,236	785,153	772,265	3,961	776,226

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EGLINTON COMMUNITY**BALANCE SHEET****AS AT 30 NOVEMBER 2022**

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	10		731,331		749,569
Current assets					
Debtors	11	-		470	
Cash at bank and in hand		54,431		26,651	
		<u>54,431</u>		<u>27,121</u>	
Creditors: amounts falling due within one year	12	(609)		(464)	
Net current assets			<u>53,822</u>		<u>26,657</u>
Total assets less current liabilities			<u>785,153</u>		<u>776,226</u>
Income funds					
Restricted funds			22,236		3,961
Unrestricted funds			762,917		772,265
			<u>785,153</u>		<u>776,226</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 30 November 2022.

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 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 25 August 2023

DocuSigned by:

 1E3036513FE9436...
 Danielle Conway
 Trustee

DocuSigned by:

 F7A9DCF144984F8...
 Ivan Morrison
 Trustee

Company registration number NI033183

EGLINTON COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2022

1 Accounting policies

Charity information

Eglinton Community is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 40 Main Street, Eglinton, BT47 3AD.

1.1 Accounting convention

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" ("FRS 102") 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)" (effective 1 January 2019). 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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. 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.

Restricted funds are subject to specific conditions by donors 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

EGLINTON COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

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.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Leasehold land and buildings	10% straight line
Plant and equipment	25% reducing balance
Fixtures and fittings	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 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.

EGLINTON COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2022

1 Accounting policies

(Continued)

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.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 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.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

EGLINTON COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2022

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	2,264	-	2,264	2,149	-	2,149
Grants receivable	12,000	60,627	72,627	9,800	21,324	31,124
Hall hire and student fees	22,054	-	22,054	12,130	-	12,130
	<u>36,318</u>	<u>60,627</u>	<u>96,945</u>	<u>24,079</u>	<u>21,324</u>	<u>45,403</u>
Grants receivable for core activities						
UU/eCareWell	-	20,200	20,200	-	-	-
CLEAR/WHSCCT	-	8,676	8,676	-	6,324	6,324
CFNI - New Needs	-	5,000	5,000	-	3,100	3,100
APEX	-	8,117	8,117	-	2,900	2,900
LPG	-	-	-	-	2,000	2,000
Department for Communities	-	3,000	3,000	-	-	-
Cooperation Ireland	-	-	-	-	3,500	3,500
DAERA	-	1,496	1,496	-	-	-
Advice NI	-	-	-	-	1,900	1,900
DCSDC	12,000	14,138	26,138	9,800	-	9,800
Other	-	-	-	-	1,600	1,600
	<u>12,000</u>	<u>60,627</u>	<u>72,627</u>	<u>9,800</u>	<u>21,324</u>	<u>31,124</u>

3 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Action Renewables	<u>1,425</u>	<u>1,385</u>

EGLINTON COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2022

4 Other income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Physical activity rental	4,005	2,055

5 Charitable activities

	2022	2021
	£	£
Community centre	92,247	74,322
Share of governance costs (see note 6)	1,200	1,200
	<u>93,447</u>	<u>75,522</u>
Analysis by fund		
Unrestricted funds	50,596	44,778
Restricted funds	42,851	30,744
	<u>93,447</u>	<u>75,522</u>

6 Support costs

	Support costs	Governance costs	2022	2021
	£	£	£	£
Accountancy fees	-	1,200	1,200	1,200
	<u>-</u>	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>
Analysed between				
Charitable activities	-	1,200	1,200	1,200
	<u>-</u>	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>

Governance costs includes payments to the independent examiner of £1,200 (2021- £1,200) for independent examination fees.

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

EGLINTON COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2022

8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	2	1
	<u>2</u>	<u>1</u>
Employment costs	2022	2021
	£	£
Wages and salaries	32,248	18,534
Other pension costs	461	333
	<u>32,709</u>	<u>18,867</u>
	<u>32,709</u>	<u>18,867</u>

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Tangible fixed assets

	Freehold land and buildings	Leasehold land and buildings	Plant and equipment	Fixtures and fittings	Total
	£	£	£	£	£
Cost					
At 1 December 2021	937,820	14,780	28,182	22,459	1,003,241
Additions	-	-	1,630	-	1,630
	<u>937,820</u>	<u>14,780</u>	<u>29,812</u>	<u>22,459</u>	<u>1,004,871</u>
At 30 November 2022	937,820	14,780	29,812	22,459	1,004,871
	<u>937,820</u>	<u>14,780</u>	<u>29,812</u>	<u>22,459</u>	<u>1,004,871</u>
Depreciation and impairment					
At 1 December 2021	200,040	14,780	18,112	20,740	253,672
Depreciation charged in the year	16,920	-	2,518	430	19,868
	<u>216,960</u>	<u>14,780</u>	<u>20,630</u>	<u>21,170</u>	<u>273,540</u>
At 30 November 2022	216,960	14,780	20,630	21,170	273,540
	<u>216,960</u>	<u>14,780</u>	<u>20,630</u>	<u>21,170</u>	<u>273,540</u>
Carrying amount					
At 30 November 2022	720,860	-	9,182	1,289	731,331
	<u>720,860</u>	<u>-</u>	<u>9,182</u>	<u>1,289</u>	<u>731,331</u>
At 30 November 2021	737,781	-	10,070	1,718	749,569
	<u>737,781</u>	<u>-</u>	<u>10,070</u>	<u>1,718</u>	<u>749,569</u>

EGLINTON COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2022

11 Debtors		2022	2021
		£	£
Amounts falling due within one year:			
Other debtors		-	470
		=====	=====

12 Creditors: amounts falling due within one year		2022	2021
		£	£
Other taxation and social security		423	386
Accruals and deferred income		186	78
		-----	-----
		609	464
		=====	=====

13 Analysis of net assets between funds						
	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total	
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fund balances at 30 November 2022 are represented by:						
Tangible assets	731,331	-	731,331	749,569	-	749,569
Current assets/(liabilities)	31,586	22,236	53,822	22,696	3,961	26,657
	-----	-----	-----	-----	-----	-----
	762,917	22,236	785,153	772,265	3,961	776,226
	=====	=====	=====	=====	=====	=====

14 Related party transactions

There were no disclosable related party transactions during the year (2021 - trustee loans totalling £7,000 were fully repaid).



Chartered Certified Accountants
Registered Auditors

16 Main Street
LIMAVADY
BT49 0EU

Unit B, 2 Fleming Way
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W. www.pfsandpartners.co.uk

28 July 2023
SF/ZMCC/F451/100771

Eglinton Community
40 Main Street
Eglinton
BT47 3AD

Dear Sirs

Eglinton Community

We are pleased to accept the instruction to act as accountant for your company and are writing to confirm the terms of our appointment.

The purpose of this letter, together with the attached terms and conditions, is to set out our terms for carrying out the work and to clarify our respective responsibilities.

We are bound by the ethical guidelines of ACCA, and accept instructions to act for you on the basis that we will act in accordance with those ethical guidelines. A copy of these guidelines can be viewed at our offices on request or at www.accaglobal.com.

Period of engagement

This letter is effective from 28 July 2023.

We will deal with matters arising in respect of periods prior to the above date as appropriate.

Nominated persons

For the avoidance of doubt, Danielle Conway has agreed to act and is acting as nominated director.

By signing this engagement letter, you confirm and warrant that the nominated person set out above is authorised to give instructions and information to us on your behalf and to receive our advice and work produced on behalf of you.

Directors: S. Farren, FCCA J.D. Brolly, FCCA

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Scope of services to be provided

Our responsibility to you

We have set out the agreed scope and objectives of your instructions within this letter of engagement. Any subsequent changes will be discussed with you and where appropriate a new letter of engagement will be agreed. We shall proceed on the basis of the instructions we have received from you and will rely on you to tell us as soon as possible if anything occurs which renders any information previously given to us as incorrect or inaccurate. We shall not be responsible for any failure to advise or comment on any matter that falls outside the specific scope of your instructions. We cannot accept any responsibility for any event, loss or situation unless it is one against which it is the expressed purpose of these instructions to provide protection.

Your responsibility to us

The advice that we give can only be as good as the information on which it is based. In so far as that information is provided by you, or by third parties with your permission, your responsibility arises as soon as possible if any circumstances or facts alter, as any alteration may have a significant impact on the advice given. If the circumstances change therefore or your needs alter, advise us of the alteration as soon as possible in writing.

Statutory responsibilities

As directors of the company, you are required by statute to prepare accounts (financial statements) for each financial year, which give a true and fair view of the state of affairs of the company and of its profit or loss for that period. In preparing those accounts you must:

1. Select suitable accounting policies and then apply them consistently.
1. Make judgements and estimates that are reasonable and prudent.
2. Prepare the accounts on the going concern basis unless it is not appropriate to presume that the company will continue in business.

You have engaged us to prepare the accounts on your behalf.

It is your responsibility to keep proper accounting records that disclose with reasonable accuracy at any particular time the financial position of the company. It is also your responsibility to safeguard the assets of the company and to take reasonable steps for the prevention of and detection of fraud and other irregularities with an appropriate system of internal controls.

You are responsible for determining whether, in respect of the year concerned, the company meets the conditions for exemption from an audit set out in section 477 of the Companies Act 2006, and for determining whether, in respect of the year, the exemption is not available for any of the reasons set out in section 478 of the Companies Act 2006. Due to the company also being

a registered charity, you are also responsible for ensuring compliance with the Charities Act (Northern Ireland) 2008.

You are also responsible for making available to us, as and when required, all the company's accounting records and all other relevant records and related information, including minutes of management and shareholders' meetings.

You will also be responsible for:

1. Maintaining records of all receipts and payments of cash.
1. Maintaining records of invoices issued and received.
2. Reconciling balances annually with the bank statements.
3. Preparing details of the following at the year end: stocks and work in progress; fixed assets; amounts owing to suppliers; amounts owing by customers; and accruals and prepayments.

Our work will not be an audit of the accounts in accordance with International Standards on Auditing (UK and Ireland). Accordingly we shall not seek any independent evidence to support the entries in the accounting records, or to prove the existence, ownership or valuation of assets or completeness of income, liabilities or disclosure in the accounts. Nor shall we assess the reasonableness of any estimates or judgements made in the preparation of the accounts. Consequently our work will not provide any assurance that the accounting records are free from material misstatement, irregularities or error.

As part of our normal procedures we may request you to provide written confirmation of any oral information and explanations given to us during the course of our work.

We have a professional duty to compile accounts that conform with generally accepted accounting principles. The accounts of a limited company are required to comply with the disclosure requirements of the Companies Act 2006, the Charities Act (Northern Ireland) 2008 and applicable accounting standards. Where we identify that the accounts do not conform to accepted accounting principles or standards, we will inform you and suggest amendments be put through the accounts before being published. We have a professional responsibility not to allow our name to be associated with accounts that may be misleading. In extreme cases, where this matter cannot be resolved, we will withdraw from the engagement and notify you in writing of the reasons.

Should you instruct us to carry out any alternative report it will be necessary for us to issue a separate letter of engagement.

Our service to you

We will not be carrying out any audit work as part of this assignment and accordingly will not verify the assets and liabilities of the company, nor the items of expenditure and income. To

carry out an audit would entail additional work to comply with International Standards on Auditing so that we could report on the truth and fairness of the financial statements. We would also like to emphasise that we cannot undertake to discover any shortcomings in your systems or irregularities on the part of your employees.

If an audit of the accounts is required, you will need to notify us in writing. Should our work indicate that the company is not entitled to exemption from an audit of the accounts, we will inform you. If we decide to undertake an audit assignment at your request, a separate engagement letter will be required.

We will attach to the accounts a report developed by the Consultative Committee of Accountancy Bodies (CCAB) which explains what work has been done by us, the professional requirements we have to fulfil and the standard to which the work has been carried out. Web links are provided in the report so that you can obtain further information from the Association of Chartered Certified Accountants about:

1. The technical guidance for the work, and
1. The related ethical and other professional requirements.

To ensure that anyone reading the accounts is aware that we have not carried out an audit, we will attach to the accounts a report stating this fact.

The intended users of the report are the directors. The report will be addressed to the directors.

Once we have issued our report we have no further direct responsibility in relation to the accounts for that financial year. However, we expect that you will inform us of any material event occurring between the date of our report and that of the annual general meeting that may affect the accounts.

Limitation of liability

We specifically draw your attention to the limitation of liability paragraphs in our standard terms and conditions which set out the basis on which we limit our liability to you and to others. You should read this in conjunction with the limitation of third party rights paragraphs in our standard terms and conditions which exclude liability to third parties. These are important provisions which you should read and consider carefully.

There are no third parties that we have agreed should be entitled to rely on the work done pursuant to this engagement letter.

Other services

You may request that we provide other services from time to time. If these services will exceed £1,000, we will issue a separate letter of engagement and scope of work to be performed accordingly.

Because rules and regulations frequently change you must ask us to confirm any advice already given if a transaction is delayed or a similar transaction is to be undertaken.

Agreement of terms

This letter supersedes any previous engagement letter. Once it has been agreed, this letter will remain effective until it is replaced.

You or we may vary or terminate our authority to act on your behalf at any time without penalty. Notice of variation or termination must be given in writing.

We would be grateful if you could confirm your agreement to the terms of this letter by signing the enclosed copy and returning it to us immediately.

If this letter is not in accordance with your understanding of the scope of our engagement or your circumstances have changed, please let us know.

This letter should be read in conjunction with the firm’s standard terms and conditions.

Yours faithfully

DocuSigned by:
PFS & Partners
65368107E73E439...
PFS & Partners

We confirm that we have read and understood the contents of this letter and related terms and conditions and agree that it accurately reflects our fair understanding of the services that we require you to undertake.

DocuSigned by:
D. P. Conway
Signed.....1E3086543FE9486.....
Danielle Conway

Date ~~18~~/2023.....

DocuSigned by:
Ivan Morrison
Signed.....F3A9DCF144984F8.....
Ivan Morrison

Date ²⁹/8/2023.....

For and on behalf of
Eglington Community

PFS & Partners

These terms and conditions should be read alongside the privacy notice.

Introduction

These terms and conditions set out the general terms under which we undertake our business. The specific conditions relating to particular assignments will be covered in separate letters of engagement.

Applicable law

This engagement letter, the schedule of services and our standard terms and conditions of business are governed by, and should be construed in accordance with, the law and practice of Northern Ireland. Each party agrees that the Courts of Northern Ireland will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right to object to any action being brought in those Courts, to claim that the action has been brought in an inappropriate forum, or to claim that those courts do not have jurisdiction.

Authorisation and registration

PFS & Partners are registered with the Association of Chartered Certified Accountants as chartered certified accountants and can be found on the register of members at <http://members.accaglobal.com/en/find-an-accountant>.

We are registered as auditors by the ACCA in the UK and details of our registration can be found at www.auditregister.org.uk under registration number 0720587 or at <http://members.accaglobal.com/en/find-an-accountant>.

Client identification and verification

As with other professional services firms, we are required to identify and verify our clients for the purposes of the UK anti-money laundering legislation. Save in exceptional circumstances we cannot start work until this requirement has been met. We may request from you, and retain, such information and documentation as we require for these purposes and/or make searches of appropriate databases including ID verification software.

Client monies

We may, from time to time, hold money on your behalf. Such money will be held in trust in a client bank account, which is segregated from the firm's funds. The account will be operated, and all funds dealt with, in accordance with the Clients' Monies Rules of the Association of Chartered Certified Accountants. These rules can be found on the ACCA website at <http://www.accaglobal.com/en.html>.

We will return monies held on your behalf promptly as soon as there is no longer any reason to retain those funds. If any funds remain in our client account that are

unclaimed and the client to which they relate has remained untraced for five years or we as a firm cease to practise, then we may pay those monies to a registered charity.

Fees paid by you in advance for professional work to be performed and clearly identifiable as such shall not be regarded as clients' monies.

Commissions and other benefits

In some circumstances we may receive commissions and/or other benefits for introductions to other professionals or in respect of transactions which we arrange for you. Where this happens, we will notify you in writing of the amount and terms of payment and receipt of any such commissions or benefits.

Confidentiality

Communication between us is confidential. We shall take all reasonable steps not to disclose your information except where we are required to and as set out in our privacy notice. Unless we are authorised by you to disclose information on your behalf this undertaking will apply during and after this engagement.

We may, on occasions, subcontract work on your affairs to other tax or accounting professionals. The subcontractors will be bound by our client confidentiality and security terms.

Conflicts of interest

If there is a conflict of interest in our relationship with you or in our relationship with you and another client that is capable of being addressed successfully by the adoption of suitable safeguards to protect your interests, then we will adopt those safeguards.

Where conflicts are identified that cannot be managed in a way that protects your interests then we regret that we will be unable to provide further services. If this arises, we will inform you promptly. We reserve the right to act for other clients whose interests are not the same as or are adverse to yours, subject, of course, to the obligations of confidentiality referred to above.

Consumer credit

The firm is not authorised by the Financial Conduct Authority (FCA) for non-credit related activities. We fall within the ACCA DPB regime (FSMA 2000 Part 20) for incidental Consumer Credit services that we provide to you as part of your professional accounting and tax services.

Data Protection

We confirm that we will comply with the provisions of the General Data Protection Regulation (GDPR) when processing personal data about you and your employees where appropriate.

Processing means:

- obtaining, recording, or holding personal data; or
- carrying out any operation or set of operations on personal data, including collecting and storage, organising, adapting, altering, using, disclosure (by any means) or removing (by any means) from the records manual and digital.

The information we obtain, process, use and disclose will be necessary for:

- the performance of the contract
- to comply with our legal and regulatory compliance and crime prevention
- contacting you with details of other services where you have consented to us doing so
- other legitimate interests relating to protection against potential claims and disciplinary action against us.

This includes, but is not limited to, purposes such as updating and enhancing our client records, analysis for management purposes and statutory returns.

In regard to our professional obligations, we are a member firm of the Association of Chartered Certified Accountants (ACCA). Under the ethical and regulatory rules of ACCA we are required to allow access to client files and records for the purpose of maintaining our membership of this body.

Further details on the processing of data are contained in our privacy notice, which should be read alongside these terms and conditions.

Disengagement

Should we resign or be requested to resign we will normally issue a disengagement letter to ensure that our respective responsibilities are clear.

Should we have no contact with you for a period of 1 year or more, we may issue to your last known address a disengagement letter and thereafter cease to act.

We reserve the right following termination for any reason to destroy any of your documents that we have not been able to return to you after a period of six months unless other laws or regulations require otherwise.

Electronic and other communication

As instructed, we will communicate with you and with any third parties you instruct us to as set out in our covering letter and privacy notice via email or by other electronic means. The recipient is responsible for virus-checking emails and any attachments.

With electronic communication there is a risk of non-receipt, delayed receipt, inadvertent misdirection, or interception by third parties. We use virus-scanning software to reduce the risk of viruses and similar damaging items being transmitted through emails or electronic storage devices. However, electronic communication is not totally secure, and we cannot be held responsible for damage or loss caused by viruses, nor for communications that are corrupted or altered after despatch. Nor can we accept any liability for problems or accidental errors relating to this means of communication, especially in relation to commercially sensitive material. These are risks you must accept in return for greater efficiency and lower costs. If you do not wish to accept these risks, please let us know and we will communicate by hard copy, other than where electronic submission is mandatory.

Any communication by us with you sent through the post or DX system is deemed to arrive at your postal address two working days after the day that the document was sent.

When accessing information held electronically by HMRC, we may have access to more information than we need and will only access records reasonably required to carry out the contract.

You are required to keep us up to date with accurate contact details at all times. This is important to ensure that communications and papers are not sent to the incorrect address.

Fees and payment terms

Our fees may depend not only upon the time spent on your affairs but also on the level of skill and responsibility, and the importance and value of the advice that we provide, as well as the level of risk.

If we provide you with an estimate of our fees for any specific work, then the estimate will not be contractually binding unless we explicitly state that that will be the case.

Where requested, we may indicate a fixed fee for the provision of specific services or an indicative range of fees for a particular assignment. It is not our practice to identify fixed fees for more than a year ahead as such fee quotes need to be reviewed in the light of events. If it becomes apparent to us, due to unforeseen circumstances, that a fee quote is inadequate, we reserve the right to notify you of a revised figure or range and to seek your agreement thereto.

In some cases, you may be entitled to assistance with your professional fees, particularly in relation to any investigation into your tax affairs by HMRC. Assistance may be provided through insurance policies you hold or via membership

of a professional or trade body. Other than where such insurance was arranged through us, you will need to advise us of any such insurance cover that you have. You will remain liable for our fees regardless of whether all or part are liable to be paid by your insurers.

We will bill periodically, and our invoices are due for payment upon within 30 days of issue. Our fees are exclusive of VAT, which will be added where it is chargeable. Any disbursements we incur on your behalf and expenses incurred in the course of carrying out our work for you will be added to our invoices where appropriate.

Unless otherwise agreed to the contrary, our fees do not include the costs of any third party, counsel, or other professional fees.

It is our normal practice to issue applications for payment when dealing with continuous or recurring work. The payment terms for applications for payment are the same as for invoiced fees. A VAT invoice will be issued to you upon receipt of your payment.

Clients can request to pay by monthly standing order and to periodically adjust the monthly payment by reference to actual billings.

You authorise us to settle our agreed fees from any money held on your behalf in the client account.

Where this contract exists between us and a purchaser acting in the course of a business, we reserve the right to charge interest on late-paid invoices at the rate of 8% above the Bank of England base rate under the Late Payment of Commercial Debts (Interest) Act 1998. We also reserve the right to suspend our services or to cease to act for you on giving written notice if payment of any fees is unduly delayed. We intend to exercise these rights only where it is fair and reasonable to do so.

If you do not accept that an invoiced fee is fair and reasonable you must notify us within 21 days of receipt, failing which you will be deemed to have accepted that payment is due.

On termination of the engagement, you may appoint a new adviser. Where a new adviser requests professional clearance and handover information we reserve the right to charge you a reasonable fee for the provision of handover information.

Implementation

We will only assist with implementation of our advice if specifically instructed and agreed in writing.

Intellectual property rights

We will retain all copyright in any document prepared by us during the course of carrying out the engagement save where the law specifically provides otherwise.

Interpretation

If any provision of this engagement letter, schedules of services or standard terms and conditions is held to be void, then that provision will be deemed not to form part of this contract and the remainder of this agreement shall be interpreted as if such provision had never been inserted.

In the event of any conflict between these terms of business and the engagement letter or appendices, the relevant provision in the engagement letter or schedules will take precedence.

Internal disputes

If we become aware of a dispute between the parties who own or are in some way involved in the ownership and management of the business, it should be noted that our client is the business, and we would not provide information or services to one party without the express knowledge and permission of all parties.

Investment services

Investment business is regulated under the Financial Services and Markets Act 2000 and the Financial Services Act 2012.

If, during the provision of professional services to you, you need advice on investments, including insurances, we may have to refer you to someone who is authorised by the Financial Conduct Authority or the Prudential Regulation Authority or licensed by a Designated Professional Body as we are not authorised to give such advice.

Lien

In so far as permitted to do so by law or professional guidelines, we reserve the right to exercise a lien over all funds, documents and records in our possession relating to all engagements for you until all outstanding fees and disbursements are paid in full.

Limitation of liability

We will provide our services with reasonable care and skill. Our liability to you is limited to losses, damages, costs, and expenses directly caused by our negligence or wilful default.

Exclusion of liability for loss caused by others

We will not be liable if such losses, penalties, interest, or additional tax liabilities are caused by the acts or omissions of any other person or due to the provision to us of incomplete, misleading or false information, or if they are caused by a failure to act on our advice or a failure to provide us with relevant information.

In particular, where we refer you to another firm whom you engage with directly, we accept no responsibility in relation to their work and will not be liable for any loss caused by them.

Exclusion of liability in relation to circumstances beyond our control

We will not be liable to you for any delay or failure to perform our obligations under this engagement letter if the delay or failure is caused by circumstances outside our reasonable control.

Exclusion of liability relating to non-disclosure or misrepresentation

We will not be responsible or liable for any loss, damage or expense incurred or sustained if information material to the service we are providing is withheld or concealed from us or misrepresented to us.

This exclusion shall not apply where such misrepresentation, withholding or concealment is or should (in carrying out the procedures that we have agreed to perform with reasonable care and skill) have been evident to us without further enquiry beyond that which it would have been reasonable for us to have carried out in the circumstances.

Indemnity for unauthorised disclosure

You agree to indemnify us and our agents in respect of any claim (including any claim for negligence) arising out of any unauthorised disclosure by you or by any person for whom you are responsible of our advice and opinions, whether in writing or otherwise. This indemnity will extend to the cost of defending any such claim, including payment at our usual rates for the time that we spend in defending it.

Limitation of aggregate liability

Where the engagement letter specifies an aggregate limit of liability, then that sum shall be the maximum aggregate liability of this firm, principals, partners, directors or members agents and employees to all persons to whom the engagement letter is addressed and also any other person that we have agreed with you may rely on our work. By signing the engagement letter, you agree that you have given proper consideration to this limit and accept that it is reasonable in all the circumstances. If you do not wish to accept it, you should contact us to discuss it before signing the engagement letter.

You have agreed that you will not bring any claim of a kind that is included within the subject of the limit against any of our principals/partners/directors/members or employees, on a personal basis.

Limitation of Third-Party Rights

The advice and information we provide to you as part of our service is for your sole use and not for any third party to whom you may communicate it unless we have expressly agreed in the engagement letter that a specified third party may rely on our

work. We accept no responsibility to third parties, including any group company to whom the engagement letter is not addressed, for any advice, information or material produced as part of our work for you which you make available to them. It may not be used or relied upon for any other purpose or by any other person other than you without our prior written consent. A party to this agreement is the only person who has the right under the Contracts (Rights of Third Parties) Act 1999 to enforce any of its terms.

If our advice is disclosed to any third party (with or without our consent), then we accept no responsibility or liability to that third party for any consequences that may arise to them, should they rely on the advice.

If it is proposed that any documents or statement which refer to our name are to be circulated to third parties, please consult us before they are issued.

Money Laundering Regulations 2017

In accordance with the Proceeds of Crime Act, The Terrorism Act, Money Laundering Regulations 2017 and The Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 you agree to waive your right to confidentiality to the extent of any report made, document provided, or information disclosed to the National Crime Agency (NCA).

You also acknowledge that we are required to report directly to the NCA without prior reference to you or your representatives if during the course of undertaking any assignment the person undertaking the role of Money Laundering Reporting Officer becomes suspicious of money laundering.

As with other professional services firms, we are required to have appropriate risk-based policies and procedures for assessing and managing money laundering risks: this applies at the start of any business relationship and through the lifetime of the relationship. This includes undertaking appropriate customer due diligence. We may request from you, and retain, such information and documentation as we require for these purposes and/or make searches of appropriate databases. If we are not able to obtain satisfactory evidence of your identity, we will not be able to proceed with the engagement.

Copies of such records created as part of the client due diligence process, including any non-engagement documents relating to the client relationship and ongoing monitoring of it, will be retained by us for a period of five years after we cease to act for the business unless we are required to retain them under statutory obligation, or to retain them for legal proceedings, or you consented to the retention in which case the records will be retained for not more than 10 years.

Notification

We shall not be treated as having notice, for the purposes of our audit/accounts/tax responsibilities, of information provided to members of our firm other than those engaged on the specific assignment (for example, information provided in connection with accounting, taxation, and other services).

Period of engagement and termination

Unless otherwise agreed in the engagement covering letter our work will begin when we receive your implicit or explicit acceptance of that letter. Except as stated in that letter we will not be responsible for periods before that date.

Each of us may terminate this agreement by giving not less than 21 days' notice in writing to the other party except where you fail to cooperate with us or we have reason to believe that you have provided us or HMRC with misleading information, in which case we may terminate this agreement immediately. Termination will be without prejudice to any rights that may have accrued to either of us prior to termination.

In the event of termination of this contract, we will endeavour to agree with you the arrangements for the completion of work in progress at that time, unless we are required for legal or regulatory reasons to cease work immediately. In that event, we shall not be required to carry out further work and shall not be responsible or liable for any consequences arising from termination.

If you engage us for a one-off piece of work (for example advice on a one-off transaction or preparation of a tax return for one year only) the engagement ceases as soon as that work is completed. The date of completion of the work is taken to be the termination date and we owe you no duties and we will not undertake further work beyond that date.

Where recurring work is provided (for example ongoing compliance work such as the completion of annual tax returns) the engagement ceases on the relevant date in relation to the termination as set out above. Unless immediate termination applies, in practice this means that the relevant termination date is:

- 21 days after the date of notice of termination; or
- a later agreed date

We owe you no duties beyond the date of termination and will not undertake any further work.

Professional rules and statutory obligations

We will observe and act in accordance with the by-laws, regulations, and ethical guidelines of the [Association of Chartered Certified Accountants \(ACCA\)](#) and will accept instructions to act for you on this basis.

You are responsible for bringing to our attention any errors, omissions, or inaccuracies in your returns that you become aware of after the returns have been submitted in order that we may assist you to make a voluntary disclosure.

In particular, you give us the authority to correct errors made by HMRC where we become aware of them. In addition, we will not undertake tax planning which breaches professional conduct in relation to taxation. We will therefore comply with the general anti-abuse rule and the targeted anti-avoidance rule. We will not be liable

for any loss, damage or cost arising from our compliance with statutory or regulatory obligations. You can see copies of these requirements at our offices.

The requirements are also available online at www.accaglobal.com/en.html.

The implications of professional body membership as it relates to GDPR are set out in the privacy notice, which should be read alongside these standard terms and conditions of business.

Provision of Services Regulations 2009

In accordance with our professional body rules, we are required to hold professional indemnity insurance. Details of our current professional indemnity insurer are available on request and our level of cover is £2,000,000. Territorial coverage is worldwide excluding business carried out from the USA or Canada and excludes any action for a claim brought in any court in the USA or Canada

Quality of service

We aim to provide a high quality of service at all times. If you would like to discuss with us how our service could be improved or if you are dissatisfied with the service that you are receiving, please let us know by contacting Seamus Farren.

We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you. If we do not answer your complaint to your satisfaction, you may take up the matter with the Association of Chartered Certified Accountants. This should be done promptly and, in any event, no later than 6 months after exhausting our procedures.

Should ACCA consider a complaint appropriate for conciliation, it is competent to offer alternative dispute resolution through its Conciliation Service. ACCA's website address is www.accaglobal.com. Please note that, under the Alternative Dispute Resolution for Consumer Disputes (Competent Authorities and Information) conciliation process we are not obliged to submit to ACCA's conciliation process.

Reliance on advice

We will endeavour to record all advice on important matters in writing. Advice given orally is not intended to be relied upon unless confirmed in writing. Therefore, if we provide oral advice (for example, during the course of a meeting or a telephone conversation) and you wish to be able to rely on that advice, you must ask for the advice to be confirmed by us in writing. However, bear in mind that advice is only valid at the date it is given.

Retention of papers

You have a legal responsibility to retain documents and records relevant to your tax affairs. During the course of our work, we may collect information from you and others relevant to your tax affairs. We will return any original documents to you if requested.

When we cease to act for you, we will seek to agree the position on access to cloud-accounting records to ensure continuity of service. This may require you to enter direct engagements with the software providers and pay for that service separately. Documents and records relevant to your tax affairs are required by law to be retained as follows:

Individuals, trustees, and partnerships

- with trading or rental income: five years and 10 months after the end of the tax year.
- otherwise: 22 months after the end of the tax year.

Companies, LLPs, and other corporate entities

- six years from the end of the accounting period.

While certain documents may legally belong to you, we may destroy correspondence and other papers that we store, electronically or otherwise, which are more than seven years old. This includes your documents if they have not been reclaimed by you within the seven-year period. You must tell us if you require the return of any specific document or their retention for a longer period.

You should retain documents that are sent to you by us as set out in the privacy notice, which should be read alongside these terms and conditions.

Timetable

The services we undertake to perform for you will be carried out on a timescale to be determined between us on an ongoing basis.

The timing of our work will in any event be dependent on the prompt supply of all information and documentation as and when required by us.