

**MIDDLETOWN PARISH COMMUNITY HALL**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**McDONALD O'NEILL & CO**  
**Chartered Accountants**  
**5 Union Buildings**  
**Union Place**  
**Union Place**  
**Dungannon**  
**BT70 1DL**

# MIDDLETOWN PARISH COMMUNITY HALL

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**Middletown Parish Community Hall**  
**Financial Statements for the year ended 31 December 2023**

**STATEMENT OF THE COMMITTEE OF MIDDLETOWN PARISH COMMUNITY HALL'S RESPONSIBILITIES**

Developments in charity legislation recommend the Committee to prepare financial statements each financial year which give a true and fair view of the state of affairs of the hall and of the results of the hall for that period. In preparing those financial statements the Committee is required to:

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

The Committee is responsible for ensuring that proper accounting records are kept which disclose with reasonable accuracy at any time the financial position of the hall and enable him to ensure that the financial statements comply with the best practice. The Committee is also responsible for safeguarding the assets of the hall and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Middletown Parish Community Hall  
Financial Statements for the year ended 31 December 2023

**INDEPENDENT EXAMINER'S REPORT  
TO MIDDLETOWN PARISH COMMUNITY HALL  
REPORT TO THE COMMITTEE OF MIDDLETOWN PARISH COMMUNITY  
HALL ON ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 SET OUT  
ON PAGES 4 TO 5**

**Respective responsibilities of Committee and Examiner**

The Committee is responsible for the preparation of the accounts. The Committee considers that an audit is not required for this year and that an independent examination is needed. It is my responsibility to: -

- examine the accounts,
- to follow the procedures laid down in the general Directions given by the Charity Commission, and
- to state whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

I have examined your charity accounts as required under section 65 of the Charities Act and our 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.

My 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 63 of the Charities Act
2. that the accounts do not accord with those accounting records
3. that the accounts do not comply with the accounting requirements of the Charities Act
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.

.....*Stephen M. McDonald*.....

**Stephen McDonald  
McDonald O'Neill & Co.  
Chartered Accountants  
5 Union Buildings, Union Place  
Union Place  
Dungannon  
BT70 1DL**

Date.....*21 October 2024*.....

**Middletown Parish Community Hall  
Financial Statements for the year ended 31 December 2023**

**STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Incoming Resources</b>			
Income from hiring of hall	-	1,025	1,025
<b>TOTAL INCOMING RESOURCES</b>	<u>-</u>	<u>          </u>	<u>          </u>
<b>Direct Expenditure</b>			
Insurance	-	272	272
Security camera	-	238	238
Bank fees	-	62	62
Accountancy	-	200	200
<b>TOTAL EXPENDITURE</b>	<u>-</u>	<u>772</u>	<u>772</u>
<b>Net incoming resources</b>	<u>          </u>	<u>253</u>	<u>253</u>
<b>Net movement in funds</b>			
<b>Balances brought forward at 31 December 2022</b>	<u>-</u>	<u>8,083</u>	<u>8,083</u>
<b>Balances carried forward at 31 December 2023</b>	<u>-</u>	<u>8,336</u>	<u>8,336</u>

**Middletown Parish Community Hall  
Financial Statements for the year ended 31 December 2023**

**BALANCE SHEET AT 31 DECEMBER 2023**

	Note	Restricted Funds £	Unrestricted Funds £	Total 2023 £
<b>Fixed Assets</b>				
Tangible Assets		-	-	-
		_____	_____	_____
<b>Current Assets</b>				
Cash at bank		-	8,536	8,536
		_____	_____	_____
		-	8,536	8,536
		_____	_____	_____
<b>Current Liabilities</b>				
Creditors and accruals		-	200	200
		_____	_____	_____
		-	200	200
		_____	_____	_____
<b>Net Current Assets</b>		-	8,336	8,336
		_____	_____	_____
<b>Net Assets</b>	2	-	8,336	8,336
		_____	_____	_____
<b>Represented by:</b>				
Unrestricted funds		-	8,336	8,336
Restricted funds		-	0	0
		_____	_____	_____
<b>Total Reserves</b>		-	8,336	8,336
		_____	_____	_____

In accordance with the engagement letter dated 6 November 2014 and on behalf of the Committee, we approve the financial information which comprises the Statement of Financial Activities. We acknowledge our responsibility for the financial information, including the appropriateness of the accounting basis as set out in note 1, and for providing McDonald O'Neill & Co. with all information and explanations necessary for its compilation.

SIGNED .....   
Diane Irwin  
(Treasurer)

Date ..... 18/10/24 .....

## **1. PRINCIPAL ACCOUNTING POLICIES**

The accounts are prepared under the historical cost basis of accounting and in accordance with applicable accounting standards.

### **Tangible Fixed Assets**

Fixed Assets are stated at their cost.

### **Fund Accounting**

The hall has various types of funds for which it is responsible, and which require separate disclosure. These are as follows:-

#### **Restricted Funds**

Funds which are earmarked by the donor for specific purposes, but still within the objects of the hall. Restricted funds may be restricted income funds, expendable at the discretion of the Committee in furtherance of some particular aspect(s) of the objects of the hall. Or they may be capital funds, where the assets are required to be invested, or retained for actual use, rather than expended.

#### **Designated Funds**

Funds which have, for administrative purposes, been earmarked by the hall for particular purposes. The hall may at its discretion set aside funds for specific purposes which would otherwise form part of unrestricted funds of the hall.

#### **Unrestricted Funds**

Funds which are expendable at the discretion of the Committee in furtherance of the objects of the hall.

**Middletown Parish Community Hall**  
**Notes to the Financial Statements for the year ended 31 December 2023**

<b>2. FUNDS</b>	<b>Restricted Funds £</b>	<b>Unrestricted Funds £</b>	<b>Total 2023 £</b>
<b>Fund Balances at 31 December 2023 are represented by:</b>			
Tangible Fixed Assets	-	0	0
Current Assets	-	8,536	8,536
Current Liabilities	-	(200)	(200)
	<hr/>	<hr/>	<hr/>
<b>Total Net Assets</b>	<b>-</b>	<b>8,336</b>	<b>8,336</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>