

MIDDLETOWN PARISH COMMUNITY HALL

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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 2024**

**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.

**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 2024 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 McDonald*.....
Stephen McDonald
McDonald O'Neill & Co.
Chartered Accountants
5 Union Buildings, Union Place
Union Place
Dungannon
BT70 1DL

Date.....*21 OCTOBER 2025*.....

**Middletown Parish Community Hall
Financial Statements for the year ended 31 December 2024**

STATEMENT OF FINANCIAL ACTIVITIES

	Restricted Funds	Unrestricted Funds	Total 2024
	£	£	£
Incoming Resources			
Income from hiring of hall	-	635	635
TOTAL INCOMING RESOURCES	<u>-</u>	<u> </u>	<u> </u>
Direct Expenditure			
Insurance	-	272	272
Security camera	-	242	242
Bank fees	-	63	63
Accountancy	-	200	200
TOTAL EXPENDITURE	<u>-</u>	<u>777</u>	<u>777</u>
Net incoming resources	<u> </u>	<u>(142)</u>	<u>(142)</u>
Net movement in funds			
Balances brought forward at 31 December 2023	-	8,336	8,336
Balances carried forward at 31 December 2024	<u>-</u>	<u>8,194</u>	<u>8,194</u>

Middletown Parish Community Hall
Financial Statements for the year ended 31 December 2024

BALANCE SHEET AT 31 DECEMBER 2024

	Note	Restricted Funds £	Unrestricted Funds £	Total 2024 £
Fixed Assets				
Tangible Assets		-	-	-
Current Assets				
Cash at bank		-	8,394	8,394
		-	8,394	8,394
Current Liabilities				
Creditors and accruals		-	200	200
		-	200	200
Net Current Assets		-	8,194	8,194
Net Assets	2	-	8,194	8,194
Represented by:				
Unrestricted funds		-	8,194	8,194
Restricted funds		-	0	0
Total Reserves		-	8,194	8,194

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*.....
Diane Irwin
(Treasurer)

Date*21/10/25*.....

**Middletown Parish Community Hall, Middletown - Church of Ireland
Notes to the Financial Statements for the year ended 31 December 2024**

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, Middletown - Church of Ireland
Notes to the Financial Statements for the year ended 31 December 2024

2. FUNDS	Restricted Funds £	Unrestricted Funds £	Total 2024 £
Fund Balances at 31 December 2024 are represented by:			
Tangible Fixed Assets	-	-	-
Current Assets	-	8,394	8,394
Current Liabilities	-	(200)	(200)
	<hr/>	<hr/>	<hr/>
Total Net Assets	-	8,194	8,194
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>