

Company Number: NI033477

Charity No: 107634

FOUNTAIN STREET COMMUNITY DEVELOPMENT ASSOCIATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JANUARY 2024

FOUNTAIN STREET COMMUNITY DEVELOPMENT ASSOCIATION

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FOUNTAIN STREET COMMUNITY DEVELOPMENT ASSOCIATION

LEGAL & ADMINISTRATIVE INFORMATION

Trustees	Mr John Carlin Ms Karina Carlin Ms Lynn Maguire Jay McCauley Rionach Ui Dhaimhin
Registered Office	41 Fountain Street Strabane Co Tyrone
Independent Examiner	Gerald Kelly Kelly & Co 16 Patrick Street Strabane Co Tyrone BT82 8DG
Bankers	First Trust Meadowbank Strand Road BT48 7TN
Company Number	NI033477
Charity Number	107634

FOUNTAIN STREET COMMUNITY DEVELOPMENT ASSOCIATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 JANUARY 2024

The Trustees are pleased to present their annual report together with the financial statements and the report of the independent examiner for the year ended 31st January 2024. This is a charitable company limited by guarantee and accepted as a charity by HM Revenue and Customs.

Objectives and Activities

The charity's aims to promote the benefit of the inhabitants of Fountain Street and District area of Strabane and its environs without distinction of sex, race or political, religious or other opinions. The charity involves various voluntary and other organisations in a common effort to:

- relieve poverty, sickness and distress
- assist the disabled
- advance education
- preserve and protect health
- to provide facilities in the interests of social welfare for recreation and leisure time occupation

The charities main activities involve:

- Education and learning programs
- Training & employment opportunities
- Volunteer & work placements
- Youth engagement projects
- Health education programs including exercise classes, cooking and awareness programs
- Social activities for families and the elderly
- Physical renewal & environmental improvements
- All community development initiatives and practices

Achievements and Performance

The charity delivered the following various workshops and other activities throughout the year in order to achieve its objectives:

- Reminiscence Group
- Male & female Fitness classes
- Calendar group
- Good relations project
- Community Support project
- Women's wellbeing programme
- Seasonal Youth Camps
- Dance lessons
- Mindfulness & Meditation
- NLP programme
- Environmental clean ups
- Winter health packs
- Halloween Creepy Camp
- Christmas Grotto, Irish Dancing
- Irish language classes
- Irish Music lessons

FOUNTAIN STREET COMMUNITY DEVELOPMENT ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2024

- Christmas Dinner Distribution to local pensioners
- Community vaccination clinic
- Birthday Party Facilitation
- Stay and Play
- Messy Play events
- Coffee Morning to raise funds for local sick child and much more.
- We also delivered a raft of training which included:
 - Child Protection
 - Basic Food Hygiene
 - First Aid & Defibrillator
 - Paediatric First aid
 - Fire Safety
 - Health & safety
 - Manual Handling.
- DFC & EA Youth Engagement project which is based here has also delivered a number of different programmes aimed at 11 to 18yr old throughout the Strabane area. These included:
 - Drug & Alcohol Awareness
 - Mental Health & Wellbeing
 - Leadership
 - Crime prevention
 - Healthy Eating
 - Physical Fitness
 - Community Relations
 - Outdoor skills

Public Benefit

The objectives of the Trust are as listed. The Trust has considered the UK Charity Commission's guidance on public benefit and plans to ensure that it provides public benefit and achieves its objectives as set out in the Trust's Memorandum and Articles of Association.

Structure, Governance and Management

Governing Document

Fountain Street Community Development Association is governed by its Memorandum and Articles of Association.

Appointment of Trustees

The Charity Trustees are also Directors of the company. A Trustee is initially elected by the Board in accordance with the Memorandum and Articles of Association.

In the financial year no new Trustees were appointed and none resigned. The Board as a whole was approved by the AGM and continues to monitor its membership.

Organisation

The Board of Trustees which administers the Trust meets throughout the year as required.

FOUNTAIN STREET COMMUNITY DEVELOPMENT ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2024

Risk Review

The management committee has conducted its own review into the major risks to which the charity is exposed. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company.

Financial Review

The Company returned a net surplus in funds of £12,930 (2023 - £36,062) after other recognised gains and losses. The results for the year are shown in pages 8 to 18.

Reserves Policy

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 which 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 funding has been maintained throughout the year.

The Trust aims to continue to increase reserves to ensure the stability of its services, employment and everyday operations of the organisation.

Going Concern

The Trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future.

- Current levels of financial performance by comparison with budgeted expectations;
- Continuing support from local bodies

Accordingly, the Trust continues to adopt the going concern basis of accounting in preparing the annual financial statements.

Independent Examiners

A resolution for the reappointment of Gerald Kelly as Independent Examiner of the Trust is to be proposed at the forthcoming Annual General Meeting.

FOUNTAIN STREET COMMUNITY DEVELOPMENT ASSOCIATION

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JANUARY 2024**

Statement of Trustees' Responsibilities

The Trustees, who are also the directors of Fountain Street Community Development Association for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

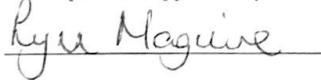
- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent; and
- Prepare the accounts on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

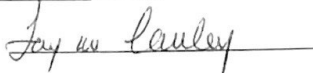
Statement of Disclosure to Independent Examiners

So far as the Trustees are aware, there is no relevant information of which the company's independent examiners are unaware. Additionally, the Trustees have taken all the necessary steps that they ought to have taken as Trustees in order to make themselves aware of all relevant information and to establish that the company's independent examiners are aware of that information.

This report was approved by the Board on _____ and signed on its behalf by:



Lynn Maguire (Director)



Jay McCauley (Director)

FOUNTAIN STREET COMMUNITY DEVELOPMENT ASSOCIATION

**INDEPENDENT EXAMINERS' REPORT TO THE MEMBERS OF
FOUNTAIN STREET COMMUNITY DEVELOPMENT ASSOCIATION**

We report on the accounts of the company for the year ended 31st January 2024, which are set out on pages 8 to 16.

Respective Responsibilities of Trustees and Examiner

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

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

Basis of independent examiners' report

We 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. 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.

Our role is to state whether any material matters have come to our attention giving us 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 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 examiners' statement

We have completed our 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, we have found no matters that require drawing to your attention.


Gerald Kelly

Accountant
16 Patrick Street
Strabane
Co Tyrone

Dated:

FOUNTAIN STREET COMMUNITY DEVELOPMENT ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST JANUARY 2024**

		Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income from					
Grants and donations	3	150,017	63,786	213,803	238,294
Deferred Income Released	10	-	10,857	10,857	10,857
Total incoming resources		150,017	74,643	224,660	249,151
Resources Expended					
Charitable activities	4	137,087	74,643	211,730	213,089
Interest payable and similar charges		-	-	-	-
Governance Costs		-	-	-	-
Total resources expended		137,087	74,643	211,730	213,089
Net Income for the year/ Net movement in funds		12,930	-	12,930	36,062
Fund balances at 1 January 2023		85,813	-	85,813	49,750
Fund balances at 31 January 2024		98,743	-	98,743	85,813

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.

FOUNTAIN STREET COMMUNITY DEVELOPMENT ASSOCIATION

**BALANCE SHEET
AS AT 31ST JANUARY 2024**

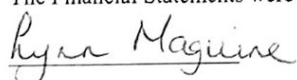
	Note	2024		2023	
		£	£	£	£
Fixed Assets	7		309,484		323,760
Current Assets					
Cash at Bank and in Hand		96,517		80,578	
		<u>96,517</u>		<u>80,578</u>	
Creditors: Amounts falling due within one year					
Creditors and Accruals	8	<u>(2,331)</u>		<u>(2,741)</u>	
NET CURRENT ASSETS			<u>94,186</u>		<u>77,837</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			403,670		401,597
Creditors: Amounts falling due after more than one year					
	10		<u>(304,927)</u>		<u>(315,784)</u>
NET ASSETS			<u>98,743</u>		<u>85,813</u>
Capital and Reserves					
Unrestricted funds - general			98,743		85,813
Restricted funds			<u>-</u>		<u>-</u>
			<u>98,743</u>		<u>85,813</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 January 2024. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

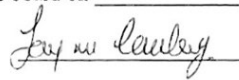
The trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 accounts, so far as applicable to the company.

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

The Financial Statements were approved by the board on _____ and signed on its behalf by:



Lynn Maguire (Director)



Jay McCauley (Director)

FOUNTAIN STREET COMMUNITY DEVELOPMENT ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JANUARY 2024

1. Accounting Policies

Charity Information

Fountain Street Community Development Association is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 41 Fountain Street, Strabane, Co Tyrone. The company is registered with The Charity Commission for Northern Ireland with the Charity Number 107634.

1.1 Accounting Convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)"(as amended for accounting periods commencing from 1 January 2016). 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 applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The accounts 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 accounts, 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 accounts.

1.3 Charitable Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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 accounts.

FOUNTAIN STREET COMMUNITY DEVELOPMENT ASSOCIATION

1.4 Incoming Resources

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.

Investment income represents bank interest receivable during the year.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other related taxes.

1.5 Resources Expended

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

Expenditure on charitable activities includes the costs of services undertaken to further the purposes of the charity and their associated support costs.

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 value over their useful lives on the following bases:

Freeholds	2% Straight Line
Fixtures and fittings	20% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sales proceeds and the carrying value of the asset, and is recognised in net income / (expenditure) for the year.

1.7 Impairment of Fixed Assets

At each reporting date, the charity reviews the carrying amounts of its tangible fixed 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).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

FOUNTAIN STREET COMMUNITY DEVELOPMENT ASSOCIATION

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.

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.

De recognition of financial liabilities

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

FOUNTAIN STREET COMMUNITY DEVELOPMENT ASSOCIATION

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.

2. Critical Accounting Estimates and Judgements

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

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

3. Grants and donations

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Donations and gifts	11,110	-	11,110	11,626
Use of facilities and rental income	10,108	-	10,108	9,075
Grants receivable	128,799	63,786	192,585	217,593
For the year ended 31 Jan 2024	150,017	63,786	213,803	238,294
For the year ended 31 Jan 2023	155,511	82,783		
Grants receivable for core activities				
Department for Communities	-	46,854	46,854	46,464
Education Authority	-	16,332	16,332	35,381
Keep NI	-	-	-	-
WHST	-	600	600	938
Long term Youths Projects park	-	-	-	-
Co-Operation Ireland	-	-	-	-
Sisters of Mercy	10,000	-	10,000	5,000
SSE Renewables	-	-	-	-
Strabane District Council	28,272	-	28,272	29,121
Lottery	85,827	-	85,827	100,689
Kathleen Graham Trust	4,700	-	4,700	-
	128,799	63,786	192,585	217,593

FOUNTAIN STREET COMMUNITY DEVELOPMENT ASSOCIATION

4. Charitable Activities

	2024	2023
	£	£
Wages	121,149	131,628
Training	2,593	2,105
Rates	1,018	1,056
Insurance	3,264	3,335
Light & Heat	16,574	13,845
Repairs & Maintenance	11,378	12,650
Stationery	2,821	3,094
Advertising	2,500	2,500
Telephone	1,706	1,402
Hire	900	630
Partnership Funding	-	-
Activity Expenses	26,308	20,263
Legal and professional	-	-
Accountancy	1,602	1,602
Bank Charges	598	452
Charitable Donations	100	100
Subscriptions	431	541
Depreciation of fixtures and fittings	7,930	7,028
Depreciation	<u>10,858</u>	<u>10,858</u>

5. 211,730 213,089

Trustees

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

6. Employees

Number of employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Employees	<u>6</u>	<u>7</u>

Employment Costs

	2024	2023
	£	£
Wages and Salaries	121,149	131,628

FOUNTAIN STREET COMMUNITY DEVELOPMENT ASSOCIATION

7.	Tangible assets		
		Land and buildings freehold £	Fixtures, fittings and equipment £
			Total £
	Cost		
	At 1 February 2023	542,879	92,013
	Additions	-	4,512
		<hr/>	<hr/>
	At 31 January 2024	542,879	96,525
		<hr/>	<hr/>
	Depreciation		
	At 1 February 2023	238,842	72,290
	Charge for the financial year	10,858	7,930
		<hr/>	<hr/>
	At 31 January 2024	249,700	80,220
		<hr/>	<hr/>
	Net book value		
	At 31 January 2024	293,179	16,305
		<hr/> <hr/>	<hr/> <hr/>
	At 31 January 2023	304,037	19,273
		<hr/> <hr/>	<hr/> <hr/>
8.	Creditors: Amounts falling due within one year		
		2024 £	2023 £
	PAYE Tax	1,707	2,177
	Accruals	624	564
		<hr/>	<hr/>
		2,331	2,741
		<hr/>	<hr/>
9.	Creditors: Amounts falling due after more than one year		
		2024 £	2023 £
	Deferred Creditors – Capital Grants (Note 10)	304,927	315,784
		<hr/>	<hr/>

FOUNTAIN STREET COMMUNITY DEVELOPMENT ASSOCIATION

10. Deferred Income – Capital Grants

	D.O.E	DHSS	Strabane District Council	2024 Total	2023 Total
	£	£	£	£	£
Opening Bal	199,784	87,000	29,000	315,784	326,641
Released in yr	(6,857)	(3,000)	(1,000)	(10,857)	(10,857)
Deferred in yr	—	—	—	—	—
Closing Bal	<u>192,927</u>	<u>84,000</u>	<u>28,000</u>	<u>304,927</u>	<u>315,784</u>

11. Taxation

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

12. Related Party Transactions

There were no disclosable related party transactions during the year (2023 - £nil).

FOUNTAIN STREET COMMUNITY DEVELOPMENT ASSOCIATION

Detailed Income and Expenditure Account

	Total 2024	Total 2023
	£	£
Donations and gifts	11,110	11,626
Use of facilities and rental income	10,108	9,075
Department for Communities	46,854	46,464
Sisters of Mercy	10,000	5,000
Education Authority	16,332	35,381
Long term Youths Projects park	-	-
Co-Operation Ireland	-	-
Keep NI	-	-
WHSCT	600	938
Lottery	85,827	100,689
Kathleen Graham Trust	4,700	-
Derry and Strabane District Council	28,272	29,121
	<hr/>	<hr/>
Deferred Income Released	10,857	10,857
	<hr/>	<hr/>
	224,660	249,151
	<hr/>	<hr/>
	2024	2023
	£	£
Wages	121,149	131,628
Training	2,593	2,105
Rates	1,018	1,056
Insurance	3,264	3,335
Light & Heat	16,574	13,845
Repairs & Maintenance	11,378	12,650
Stationery	2,821	3,094
Advertising	2,500	2,500
Telephone	1,706	1,402
Hire of Equipment	900	630
Partnership Funding	-	-
Activity Expenses	26,308	20,263
Legal and professional	-	-
Accountancy	1,602	1,602
Bank Charges	598	452
Charitable Donations	100	100
Subscriptions	431	541
Depreciation of fixtures and fittings	7,930	7,028
Depreciation	10,858	10,858
	<hr/>	<hr/>
	211,730	213,089
	<hr/>	<hr/>
Surplus/(Deficit) for the year	12,930	36,062
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FOUNTAIN STREET COMMUNITY DEVELOPMENT ASSOCIATION