

**Company Registration Number: NI 27285**  
**Charity Number: NIC100340**

**Castlewellan Regeneration Limited**  
**(Company Limited by Guarantee)**  
**Annual Report and Financial Statements**  
**Year Ended 31 March 2025**

KPS Chartered Accountants  
Chartered Tax Advisers  
Registered Auditors  
35 Irish Street  
Downpatrick  
BT30 6BW

# **Castlewellan Regeneration Limited**

## **Financial Statements**

**Year Ended 31 March 2025**

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**Castlewellan Regeneration Limited****Charity Reference and Administrative Details****Year Ended 31 March 2025**

<b>Charity registration number</b>	NIC100340
<b>Company registration number</b>	NI27285
<b>Trustees</b>	Jean King Terence O'Reilly Samuel Brannigan Eamonn O'Neill John Shilliday Robert Trotter Hugh Gallagher John O'Neill
<b>Company Secretary</b>	Samuel Brannigan
<b>Registered Office</b>	The Lodge 1 Dublin Road Castlewellan Co Down BT31 9AQ
<b>Accountants</b>	KPS Chartered Accountants 35 Irish Street Downpatrick Co Down BT30 6BW
<b>Bankers</b>	Ulster Bank Limited 29 Upper Square Castlewellan Co Down
<b>Solicitors</b>	Michael F Curran 29 Central Promenade Newcastle Co Down BT33 0AA

## Castlewellan Regeneration Limited

### Trustee's Annual Report

#### Year Ended 31 March 2025

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025 which complies with the requirements for a directors' report and accounts under the Companies Act 2006. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

#### Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year ended 31 March 2025 and since the year end were as follows:

Jean King  
 Terence O'Reilly  
 Samuel Brannigan  
 Eamonn O'Neill  
 John Shilliday  
 Robert Trotter  
 Hugh Gallagher  
 John O'Neill

#### Objectives and activities

- To organise the provision of financial assistance, technical assistance or business advisor or consultancy in order to provide training and employment opportunities for unemployed people in cases of financial or other charitable need through help in setting up their own business or existing business.
- The promotion for the public benefit of best practice in the field of urban and rural regeneration and in particular within Castlewellan (the operating area) and including the promotion for the public without (without prejudice so that generality) the public benefit of the preservation of buildings or sites of historical or architectural importance, so as to enhance the provision or recreational facilities for the public at large or those by reason of their youth, age, infirmity or disablement, social and economic circumstances have need of such facilities.
- The promotion of such other charitable purposes as the Company (CRL) see fit.

Castlewellan Regeneration Ltd Mission Statement consists of the following:-

- "Castlewellan Regeneration Ltd aim is to Regenerate the economic, environmental and social life of Castlewellan by encouraging statutory, voluntary and private bodies and individuals to invest their time and money in the town and district. By sharing and participating in partnerships with others, Castlewellan Regeneration Ltd also endeavours to improve the fabric of the wider South East Down Region to the benefit of all its people."
- In the past CRL have been instrumental in obtaining grants to bring derelict buildings back into community usage for example Hillyard house, The Corncrane Building from which the doctors in Castlewellan now operate from and most recent and currently The Lodge Building from which CRL now operate from. CRL have over the past number of years carried out along with DDC a number of environmental improvement schemes throughout the town this ranged from footpaths, flowerbeds/shrubs to spruce up projects for local traders and businesses.
- Currently we are exploring further funding opportunities for Spruce Up Schemes.
- CRL continues to run the Tuesday Club for senior citizens that provides various activities and trips out for them. Prior to the Pandemic we would have 30 plus people attending the club and all who attend say that the club offers them a lifeline not only from the point of social but also rural isolation and firm friendships and wellbeing have been established as a result.

## **Castlewellan Regeneration Limited**

### **Trustee's Annual Report**

#### **Year Ended 31 March 2025**

##### **Public benefit statement**

The charity has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the charity's objectives and activities as well as providing public benefit.

##### **Achievements and performance**

Firstly, I would like to thank my fellow Directors and the staff of Castlewellan Regeneration Ltd (CRL) for their unwavering commitment to the company. The past number of years has at times been difficult in terms of the cost-of-living crisis with the economic situation worldwide and with global uncertainty, we are all being affected by issues beyond our control. The increase in the cost of fuel and power along with the cost-of-living increase has undoubtedly affected everyone and it was due to these increases that CRL began to look at the possibility of installing energy efficiency devices.

After exploring all possibilities, it was decided that Solar Panel installation would indeed reduce our overheads, thus enabling CRL to put aside monies for other usages. For example, repainting and refurbishment etc of certain areas of the Lodge and the Corncrane buildings.

I am delighted to announce that we have been working with Action Renewables and have been successful in our application to install Solar Panels, with work commencing in 2026. We as a company have always been aware of our need to demonstrate/ lead by example in relation to client change etc and this small implication will enable us to play our part in reducing our carbon footprint. Therefore, I would like to take this opportunity to thank all concerned whose help/guidance etc has brought this project forward.

We are extremely fortunate that all our tenants have remained part of the complex within the lodge building, providing excellent services and facilities for the residents of Castlewellan and beyond. I am pleased to state that our usage has increased slightly over the past year with new ad hoc users with more local groups availing of our premises/facilities etc. and I welcome our newest tenant Mr Declan Leonard Better Days (Physio & Sports Injuries).

The variations in our tenants at the lodge provide many services to the local population from optician to podiatry and everything in between, make up a vibrant centre alongside NCCE Comhaltas who provide music/culture to both our young and old.

I would like to wish all our tenants both old and new continued success in all they do. This past year has seen both our Tuesday Club and Men's Shed grow from strength to strength and enjoying such activities as keep fit, crafts, well being, gardening etc and of course shopping trips.

It was because of the success of the Tuesday Club that we decided to start a Men's Shed. As a community group we are all too aware of the challenges and difficulties faced by older people and both clubs provide a much needed lifeline for all those who attend as many live in social and rural isolation.

Like all community groups it can be a struggle to maintain the premises and ensure full potential usage at a suitable rate/cost for all concerned but as a Regeneration Group we all endeavour to do so for as long as possible. I speak for my fellow Castlewellan Regeneration Ltd directors, we will try whenever possible to bring about positive change and we will endeavour to continue our work commitments were possible.

I would like to thank our solicitor Mr Michael Curran Newcastle and final thanks to our staff who keep the wheels in motion. I look forward to seeing what the coming year brings but like the years gone by it will not be without change and possibilities.

## **Castlewellan Regeneration Limited**

### **Trustee's Annual Report**

#### **Year Ended 31 March 2025**

##### **Financial Review**

The results for the year are set out in detail on pages 9 to 14. The charitable company had an overall loss in the year of £17,626 (2024 loss: £15,005). Within the overall loss was a surplus of £5,578 (2024: £8,169 Surplus) in respect of unrestricted funds and a deficit of £23,204 (2024: £23,174 deficit) in respect of restricted funds. At 31 March 2025, the total funds of the charity amounted to £751,046 (2024: £768,672) comprising restricted funds of £690,681 (2024: £713,885) and unrestricted funds of £60,365 (2024: £54,787).

##### **Reserves Policy**

Sound financial control and a robust policy of charging sensible rates for the use of facilities ensure we have established a level of reserves to enable the charity to cope with any unforeseen costs that may arise.

##### **Structure, governance and management**

###### **Governing document**

The organisation is a charitable company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

###### **Recruitment and Appointment of Management Committee**

A director of the company is also a charity trustee for the purposes of charity law under the company's Articles. Under the requirements of the Memorandum and Articles of Association the trustees are elected by the members present at the annual general meeting and shall hold office until the next annual general meeting.

###### **Risk Management**

The trustees have reviewed the major risks which the charity faces and believe that maintaining unrestricted reserves at the required levels and combined with an annual review of the controls over the key financial systems will provide sufficient resources in the event of adverse conditions. The company continues in its commitment to meeting the highest standards of good governance and best practice.

Further attention has focused on non-financial risks arising from fire, health and safety and child protection. A key element in the management of financial risk is the setting of a reserves policy and its regular review by trustees.

## Castlewellan Regeneration Limited

### Trustee's Annual Report

Year Ended 31 March 2025

#### Trustees' responsibilities

##### Trustee's responsibilities statement

The Trustees (who are also Directors of the charity company for the purpose of Company Law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- 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 operation.

The Trustees are responsible for keeping adequate accounting records that 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.

##### Small Companies Exemption

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed on behalf of the board of trustees on ..... 17/12/2025

E O'Neill

*Eamonn O'Neill*

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**MR EAMONN O'NEILL**  
TRUSTEE

**Castlewellan Regeneration Limited****Independent Examiner's Report****Year Ended 31 March 2025****Independent Examiner's Report to the Trustees of Castlewellan Regeneration Limited.**

We report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 9 to 14.

**Respective responsibilities of Trustees and examiners**

As the charity's trustees (and also the directors of the company for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the Companies Act 2006. Having been satisfied that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

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

**Basis of independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commissioner 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 includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity directors/trustees concerning any such matters.

My 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 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 directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.

Kps

*KPS*


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**Kyran Smyth**  
**Independent Examiner**  
**For and on behalf of KPS Chartered Accountants**  
**35 Irish Street**  
**Downpatrick**  
**Co Down**  
**BT30 6BW**

**Date** 17/12/2025 .....

**Castlewellan Regeneration Limited****Statement of Financial Activities****Year Ended 31 March 2025**

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
<b>Income:</b>					
Charitable Activities	2	84,955	-	84,955	87,911
Grants	2	-	2,649	2,649	2,675
Total income		<b>84,955</b>	<b>2,649</b>	<b>87,604</b>	<b>90,586</b>
<b>Expenditure on:</b>					
Charitable Activities	3	76,479	25,853	102,332	102,708
Governance Costs	3	2,898	-	2,898	2,883
Total expenditure		<b>79,377</b>	<b>25,853</b>	<b>105,230</b>	<b>105,591</b>
Net income/expenditure		5,578	(23,204)	(17,626)	(15,005)
Net movement on Funds		<b>5,578</b>	<b>(23,204)</b>	<b>(17,626)</b>	<b>(15,005)</b>
Reconciliation of Funds					
Total funds brought forward		54,787	713,885	768,672	783,677
Net movement in Funds for Year		5,578	(23,204)	(17,626)	(15,005)
Total funds carried forward		<b>60,365</b>	<b>690,681</b>	751,046	768,672

All income and expenditure derives from continuing activities.

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

**The notes on pages 11 to 14 form part of these financial statements.**

**Castlewellan Regeneration Limited****Balance Sheet****Year Ended 31 March 2025**

	NOTES	<u>2025</u> £	<u>2024</u> £
<b>Fixed Assets</b>			
Tangible Assets	5	<u>733,632</u>	<u>757,892</u>
<b>Current Asset</b>			
Debtors & Prepayments	6	9,740	4,812
Cash at bank and in hand		<u>12,725</u>	<u>11,723</u>
		22,465	16,535
<b>Creditors:</b>			
Amounts falling due within one year	7	<u>5,051</u>	<u>5,755</u>
<b>Net Current Assets / (Liabilities)</b>		<u>17,414</u>	<u>10,780</u>
<b>Total Assets Less Current Liabilities</b>		751,046	768,672
<b>Net Current Liabilities</b>			
Amounts falling due after more than one year	8	<u>-</u>	<u>-</u>
<b>Net Assets</b>		<u><b>751,046</b></u>	<u><b>768,672</b></u>
<b>Charity Funds</b>			
Restricted Funds	9	690,681	713,885
Unrestricted Funds	9	<u>60,365</u>	<u>54,787</u>
<b>Total Charity Funds</b>		<u><b>751,046</b></u>	<u><b>768,672</b></u>

For the year ended 31<sup>st</sup> March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The Trustees have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006; and
- The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of Accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies' subject to the small companies regime within part 15 of the Companies Act 2006.

17/12/2025

APPROVED BY THE BOARD OF TRUSTEES ON ..... AND SIGNED ON THEIR BEHALF BY

E O'Neill

*Eamonn O'Neill*

**MR EAMONN O'NEILL**  
TRUSTEE

**COMPANY REGISTRATION NO. NI 27285**

**The notes on pages 11 to 14 form part of these financial statements.**

## Castlewellan Regeneration Limited

### Notes to the Financial Statements

#### Year Ended 31 March 2025

##### 1. Summary of significant accounting policies

###### (a) **BASIS OF ACCOUNTING**

Castlewellan Regeneration Limited is a company limited by guarantee in Northern Ireland. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) (Charities SORP (FRS 102)), Charities Act (Northern Ireland) 2008, the Companies Act 2006, and UK Generally Accepted Accounting Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

###### (b) **INCOMING RESOURCES**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to income and the amount can be quantified with reasonable accuracy.

###### (c) **RESOURCES EXPENDED**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

###### (d) **ALLOCATION AND APPORTIONMENT OF COSTS.**

All costs relate to the single activity of the charitable company and are recognised accordingly.

###### (e) **FUND ACCOUNTING**

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

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

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

###### (f) **DEBTORS/CREDITORS RECEIVABLE/PAYABLE WITHIN ONE YEAR**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**The notes on pages 11 to 14 form part of these financial statements.**

## Castlewellan Regeneration Limited

### Notes to the Financial Statements

#### Year Ended 31 March 2025

#### (g) TANGIBLE FIXED ASSETS

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Land & Buildings:	2% On Cost
Fixtures & Fittings & Equipment:	15% Reducing Balance
Plant & machinery	20% Reducing Balance

#### (h) LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital.

## 2. Income from charitable activities and grants

	2025 £	2024 £
Rental income	84,535	86,001
Project income	420	1,910
Grants	2,649	2,675
	<u>87,604</u>	<u>90,586</u>

Income from charitable activities was £84,955 (2024: £87,911). £Nil (2024: £Nil) was attributable to restricted funds and £84,955 (2024: £87,911) was attributable to unrestricted funds. Income from Grants was £2,649 (2024: £2,675). £2,649 (2024: £2,675) was attributable to restricted funds and £Nil (2024: £Nil) was attributable to unrestricted funds.

## 3. Analysis of expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<b>Costs Directly Allocated to Activities</b>				
Staff Costs	31,951	-	31,951	34,906
<b>Support Costs allocated to Activities</b>				
Rent & Rates	5,298	-	5,298	5,329
Insurance	5,271	-	5,271	5,038
Heat & Light	10,915	-	10,915	13,524
Repairs etc	10,728	-	10,728	6,175
Postage & Stationery	101	-	101	212
Security costs	3,510	-	3,510	3,110
Computer software and maintenance costs	928	-	928	635
Telephone	2,226	-	2,226	2,585
Bank Fees	559	-	559	774
Interest	-	-	-	-
General Expenses	3,512	950	4,462	3,929
Advertising	99	-	99	74
Legal & Professional fees	-	-	-	-
Depreciation	1,381	24,903	26,284	26,417
	<u>76,479</u>	<u>25,853</u>	<u>102,332</u>	<u>102,708</u>
<b>Governance Cost</b>				
Accountancy	2,898	-	2,898	2,883
	<u>2,898</u>	<u>-</u>	<u>2,898</u>	<u>2,883</u>
	<u>79,377</u>	<u>25,853</u>	<u>105,230</u>	<u>105,591</u>

The notes on pages 11 to 14 form part of these financial statements.

## Castlewellan Regeneration Limited

### Notes to the Financial Statements

#### Year Ended 31 March 2025

#### 4 Independent examiner's remuneration

The independent examiner's remuneration amounts to £2,898 (2024: £2,883).

#### 5 Tangible fixed assets

	Land & buildings (Corncrane) £	Land & buildings (The Lodge) £	Equipment £	Total £
At 1 <sup>st</sup> April 2024	336,660	838,742	75,265	1,250,667
Additions	-	-	2,024	2,024
At 31 <sup>st</sup> March 2025	336,660	838,742	77,289	1,252,691
DEPRECIATION				
At 1 <sup>st</sup> April 2024	166,353	267,640	58,782	492,775
Charge for year	6,733	16,775	2,776	26,284
At 31 <sup>st</sup> March 2025	173,086	284,415	61,558	519,059
NET BOOK VALUE				
At 31 <sup>st</sup> March 2025	<u>163,574</u>	<u>554,327</u>	<u>15,731</u>	<u>733,632</u>
At 31 <sup>st</sup> March 2024	<u>170,307</u>	<u>571,102</u>	<u>16,483</u>	<u>757,892</u>

#### 6 Debtors

	2025 £	2024 £
Other debtors/Prepayments	9,740	4,812
	<u>9,740</u>	<u>4,812</u>

#### 7 Creditors: amounts falling due within one year

	2025 £	2024 £
Bank overdraft	-	-
VAT/PAYE	1,484	2,188
Accruals and deferred income	3,567	3,567
Loans and other borrowings	-	-
	<u>5,051</u>	<u>5,755</u>

#### 8 Creditors: amounts falling due after one year

	2025 £	2024 £
Loans and other borrowings	-	-
	<u>-</u>	<u>-</u>

The notes on pages 11 to 14 form part of these financial statements.

## Castlewellan Regeneration Limited

### Notes to the Financial Statements

#### Year Ended 31 March 2025

#### 9 Fund reconciliation

##### Unrestricted funds

	Balance at 1/04/2024 £	Income £	Expenditure £	Transfers £	Balance at 31/03/2025 £
<b>General funds</b>	54,787	84,955	(79,377)	-	60,365

##### Restricted funds

	Balance at 1/04/2024 £	Income £	Expenditure £	Transfers £	Balance at 31/03/2025 £
Community Funding	21,170	-	(238)	-	20,932
DAERA	690,537	-	(24,083)	-	666,454
Grants Received	2,178	2,649	(1,532)	-	3,295
<b>Total</b>	713,885	2,649	(25,853)	-	690,681

#### Fund descriptions

##### Unrestricted funds

Comprise funds that the trustees are free to use in accordance with the charity's objectives.

##### Restricted funds

Financial assistance was received in the year from DAERA and County Down Rural Community Network to assist with expenditure throughout the year. All grants are subject to terms and conditions. The company shall be bound to repay the whole amount or part in the event of conditions being breached.

#### 10 Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2024: £Nil).

The total amount of employee benefits received by key management personnel is £nil (2024 - £nil). Key management personnel are considered to comprise the trustees.

No (2024 – none) trustees are accruing pension arrangements.

The trustees did not have any expenses reimbursed during the year (2024 - £nil).

The notes on pages 11 to 14 form part of these financial statements.



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**Name** [Eamonn O'Neill](#)

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**Name** [KPS](#)

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