

Drumduff & Drumnakilly Community Association
Directors' Report for the year ended 30 September 2023

The directors, who are the trustees for the purpose of charity law, have pleasure in presenting their report and the unaudited financial statements of the charitable company for the year ended 30 September 2023.

The financial statements comply with the Charities Regulations (Northern Ireland) 2015, the Companies Act 2006, the Memorandum and Articles of Association, 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 2015).

Trustees of the charity

The trustees, who are also directors for the purpose of company law and who served during the year end and up to the date of this report are as follows:

Bernadette McElduff (Secretary)	Carmel Mullin
Patrick Ward	Patricia Owens
Breige Kelly	Bridget Blackwell
Hugh Owens	Elaine Conway
Mark Kelly	Shirley Rocks
Kathleen Ward	Hannah Dillon
Gerry Colton	

The reference and administration details of the charitable company are as shown on page 1.

Objectives and Activities

Objectives

Drumduff and Drumnakilly Community Association endeavours to achieve long term social and economic improvements for the whole community by a process of planning, creativity and action. The charitable company's beneficiaries are people in the Fermanagh & Omagh District Council area. The only private benefit flowing from this purpose is that a trustee will gain skills and knowledge through our education programme. Through this trustees gain skills which are transferable to other settings. These benefits are incidental and necessary to ensure the benefit is provided to our beneficiaries.

The objectives of the charitable company are as follows:

- To advance education: The direct benefits which flow from this purpose include an increase in knowledge and skills of the inhabitants of our immediate and wider area thus enhancing their employability and promotion prospects. Other benefits flowing from this purpose are increased confidence, social interaction and sense of achievement. These benefits will be evidenced by feedback through the completion of evaluation forms by users and through observation and face-to-face contact;
- Preserve and protect health: The direct benefits which flow from this purpose include a greater awareness of personal health and wellbeing and techniques to achieve this, leading to improved physical and mental wellbeing and increased self-esteem. These benefits will be evidenced by feedback from users through evaluations, face-to-face contact and their interest in getting involved in future health related activities; and

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- Provide facilities in the interests of social welfare for recreation and other leisure time occupations: The direct benefits which flow from this purpose include opportunities for social interaction with peer and intergenerational groups and engagement in recreational and leisure activities which enrich the lives of inhabitants in this rural area. The public can hire the premises for their own activities which is a resource for them. These benefits will be evidenced by face-to-face contact with participants and their interest in further events and activities organised within our centre.

Activities

Drumduff and Drumnakilly Community Association provides a range of activities to cater for the identified needs of the community including:

- A weekly Parent and Toddler group for babies, toddlers and their parents;
- Weekly Youth Club to cater for children in the 5-18 year old group;
- Fortnightly Senior Citizens Group for a range of crafts, information and advice on health and other matters;
- Training courses to enhance employability and promotion prospects e.g.: - a range of IT courses to suit different abilities, Food Hygiene and First Aid;
- Recreational courses including Flower Arranging, Painting, Gardening, Mixed Crafts and Dancing;
- Offer Health and Fitness related activities including Yoga, Keep Fit, Circuit Training, Zumba;
- Organise social events at Easter, Halloween and Christmas as well as an annual festival which allow members of the local community and beyond to come together in a social setting and participate in a variety of intergenerational events;
- Hire out charitable company's premises to community members for a range of events and the income generated is reinvested in the running of our organisation and its programmes;
- Host environmental visits by individuals and groups including schools to our Mountain View Environmental Trail to study and enjoy the wildlife of the area.

Public Benefit Statement

The directors of Drumduff and Drumnakilly Community Association confirm that they have complied with their duties under section 4(6) of the Charities Act (Northern Ireland) 2008 to have regard to the Charity Commission for Northern Ireland's guidance on public benefit and that the public benefit requirement has informed the activities of the charitable company in the year ended 30 September 2022.

Achievements and Performance

The directors are confident that the charitable company continues to meet its performance objectives to benefit the local community. The charitable company continues to receive funding from local bodies and utilises these funds to run events through the course of the year.

Financial Performance

The company is a charitable organisation. The results for the year are set out in detail on pages 7 to 15. The charitable company returned net outgoing resources for the year of £24,692 (2021 – net outgoing resources of £24,339).

At 30 September 2023, the total funds of the charitable company amounted to £205,668 (2022 - £220,854) comprising restricted funds of £143,861 and unrestricted funds of £61,807. Principal sources of funding and how this has supported the key objectives of the charitable company are disclosed in the notes to the financial statements.

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Reserves Policy

While funding for the charity's core activities is secured until 2024, the charity needs to establish a reserves policy to have sufficient cash reserves should the company experience cash flow problems or costs involved in any potential wind up of the company.

It is recommended that reserves equivalent to twelve months' running costs for core activities together with anticipated improvements to fixed assets be retained. The target set and maintained for this in the current year is £20,300. The level of reserves are reviewed by the directors and management regularly throughout the year. The minimum level of reserves for the ongoing needs of the charity is reviewed by the trustees on annual basis.

Plans for the future

During the Covid-19 pandemic the short term aim of the charity was to continue to offer its key services based on funding received while restricting expenditure. Capital expenditure has recommenced now the charity is back to normal operating conditions, work has started on the construction of a playing field/multi-purpose sports facility with the first phase costs incurred by the charity and when funding is secured the next phase will be carried out. The long term aim remains to maintain the level of funding from existing funders while accessing new funders.

Structure, governance and management

Drumduff & Drumnakilly Community Association is a company limited by guarantee with charitable status, incorporated on the 1st October 2001 and registered as a charity in Northern Ireland in 2015. The company was established under Memorandum of Association that established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the winding up of the company each member is required to contribute no more than £1.

The trustees of the charity when elected serve until the next annual general meeting at which they must be re-elected.

The management operate a system of internal control designed to provide reasonable assurance, but not absolute assurance against material misstatement or loss. They include the;-

- regular consideration by the trustees of progress reports regarding operational activities. These are carried out detailing performance indicator levels such as participant numbers and financial breakdowns.
- delegation of authority and segregation of duties among staff.
- identification and management of risks to which the charity is exposed.

In accordance with the Articles of Association, the members to retire by rotation shall be those who have been longest in office since their last election, and the relevant motion will be put at the Annual General Meeting. A retiring member shall be eligible for re-election.

Taxation status

The charitable company is recognised as a charity by HM Revenue and Customs. Accordingly, the charitable company has availed of the exemptions contained in Chapter 3 Part 11 Corporation Taxes Act 2010 and Section 256 Taxation of Chargeable Gains Act 1992.

Statement of directors' responsibilities

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

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Company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 company will continue in business.

The directors are responsible for keeping proper accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the charity and which 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 company exemption

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The directors are of the opinion the company is entitled to exemption from audit in accordance with section 475(2) and section 475(3) of the Companies Act 2006.

This report was approved by the board on 3 June 2024 and signed on its behalf.



Bernadette McElduff
Director



Kathleen Ward
Director