

Company registration number NI611742 (Northern Ireland)

Charity registration number 102816 (Northern Ireland)

**BURNFOOT COMMUNITY DEVELOPMENT ASSOCIATION  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

# BURNFOOT COMMUNITY DEVELOPMENT ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mrs M Black Mr B Douglas Mr D Laughlin	
<b>Secretary</b>	Mrs T Moore	
<b>Country of incorporation</b>	United Kingdom (Northern Ireland)	NI611742
<b>Charity registration</b>	Northern Ireland	102816
<b>Registered office</b>	292 Drumrane Road Dungiven Co Londonderry Northern Ireland BT47 4RG	
<b>Independent examiner</b>	PFS Accountants and Auditors Ltd 122 Main Street Dungiven Co Derry BT47 4LG	
<b>Bankers</b>	Danske Bank 46 Catherine Street Limavady Derry BT49 9DH	

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# BURNFOOT COMMUNITY DEVELOPMENT ASSOCIATION

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# BURNFOOT COMMUNITY DEVELOPMENT ASSOCIATION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2025

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the 's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

#### **Objectives and activities**

##### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the should undertake.

##### *Activities*

Burnfoot Community Development Association (BCDA) is a community-led organisation established to support the social, economic and environmental development of the Burnfoot area and surrounding communities.

The Association is governed by a voluntary Board of Trustees who are responsible for the strategic direction, governance and oversight of the organisation. Trustees meet regularly throughout the year to review activities, monitor finances and ensure that the organisation operates in line with its charitable aims and regulatory requirements.

Day-to-day activities are supported by volunteers, staff and local stakeholders who contribute their time and expertise to deliver projects and services for the community.

The Association's primary objectives are to:

- Promote community development and social inclusion within the Burnfoot area
- Support initiatives that improve health, wellbeing and quality of life for residents
- Facilitate community engagement, volunteering and local participation
- Develop and support programmes that enhance local infrastructure, skills and opportunities
- Work collaboratively with statutory bodies, community organisations, and funding partners to address local needs

During the reporting period, the Association continued to deliver a range of community-focused activities and initiatives designed to support residents and strengthen community cohesion.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

Over the past year, Burnfoot Community Development Association has continued to play an active role in supporting the local community.

Key achievements during the year included:

- Supporting community engagement initiatives that encouraged participation from residents of all ages.
- Facilitating local events and activities aimed at strengthening community connections and improving wellbeing.
- Working with partner organisations and statutory agencies to identify and respond to emerging community needs.
- Promoting volunteering and community leadership within the local area.
- Maintaining and supporting community spaces used for local meetings, activities, and programmes.

Trustees are proud of the continued commitment shown by volunteers and community members who help deliver these activities.

# BURNFOOT COMMUNITY DEVELOPMENT ASSOCIATION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### Financial review

The Association's finances are carefully managed to ensure that resources are used effectively to support community initiatives.

Funding during the year was received from a combination of grants, donations and community support. These funds were used to deliver community programmes, support operational costs and maintain community facilities.

The Trustees remain committed to ensuring strong financial governance and transparency in all financial matters.

#### Reserves policy

It is the policy of the that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the 's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### Plans for future periods

Looking ahead, Burnfoot Community Development Association aims to continue strengthening community participation and delivering initiatives that respond to local priorities.

- Key areas of focus for the coming year include:
- Expanding community programmes and activities
- Strengthening partnerships with local organisations and agencies
- Supporting volunteer development and community leadership
- Securing funding to sustain and develop community initiatives
- Continuing to improve local facilities and opportunities for residents

The Trustees remain committed to supporting the long-term development of the Burnfoot community.

#### Structure, governance and management

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs M Black

Mr B Douglas

Mrs K Douglas

(Resigned 31 March 2025)

Mr D Laughlin

Mrs V Whiteside

(Resigned 31 March 2025)

Mrs H Steele

(Resigned 31 March 2025)

The trustees report was approved by the Board of Trustees.

Mr D Laughlin  
Trustee



25 March 2026

# BURNFOOT COMMUNITY DEVELOPMENT ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BURNFOOT COMMUNITY DEVELOPMENT ASSOCIATION

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I report on the financial statements of the for the year ended 31 March 2025, which are set out on pages 4 to 12.

#### **Respective responsibilities of charity trustees and examiner**

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act (Northern Ireland) 2008; and
- state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

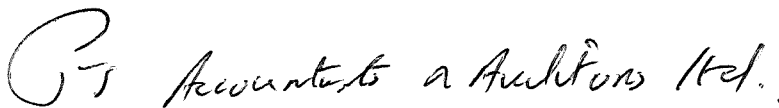
I have examined your charity financial statements as required under section 65 of the Charities Act (Northern Ireland) 2008 and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements, 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 that:

- 1. Accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- 2. The financial statements do not accord with those accounting records; or
- 3. The financial statements 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); or
- 4. There is further information needed for a proper understanding of the financial statements to be reached.

#### **Independent examiner's statement**

I have completed my examination and I 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.



#### **PFS Accountants and Auditors Ltd**

122 Main Street  
Dungiven  
Co Derry  
BT47 4LG  
25 March 2026

# BURNFOOT COMMUNITY DEVELOPMENT ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>					
Donations and legacies	3	132,683	44,792	62,728	107,520
Charitable activities	4	38,423	-	-	-
<b>Total income</b>		<u>171,106</u>	<u>44,792</u>	<u>62,728</u>	<u>107,520</u>
<b>Expenditure on:</b>					
Raising funds	5	4,269	4,278	-	4,278
Charitable activities	6	133,401	32,942	62,728	95,670
<b>Total expenditure</b>		<u>137,670</u>	<u>37,220</u>	<u>62,728</u>	<u>99,948</u>
<b>Net income and movement in funds</b>		33,436	7,572	-	7,572
<b>Reconciliation of funds:</b>					
Fund balances at 1 April 2024		<u>92,528</u>	<u>84,956</u>	-	<u>84,956</u>
<b>Fund balances at 31 March 2025</b>		<u>125,964</u>	<u>92,528</u>	-	<u>92,528</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# BURNFOOT COMMUNITY DEVELOPMENT ASSOCIATION

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	11		76,755		80,214
<b>Current assets</b>					
Cash at bank and in hand		85,581		57,976	
<b>Creditors: amounts falling due within one year</b>	12				
		(36,372)		(45,662)	
<b>Net current assets</b>			49,209		12,314
<b>Total assets less current liabilities</b>			125,964		92,528
<b>The funds of the</b>					
Unrestricted funds	13		125,964		92,528
			125,964		92,528

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 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 25 March 2026

Mrs M Black  
Trustee

*May Black*

Mr D Laughlin  
Trustee

*Don Laughlin*

# BURNFOOT COMMUNITY DEVELOPMENT ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2025**

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### 1 Accounting policies

#### Charity information

Burnfoot Community Development Association is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 292 Drumrane Road, Dungiven, Co Londonderry, BT47 4RG, Northern Ireland.

#### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the 's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The is a Public Benefit Entity as defined by FRS 102.

The has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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

The financial statements 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 financial statements, the trustees have a reasonable expectation that the 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 financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the .

#### 1.4 Income

Income is recognised when the 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 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.

Legacies are recognised on receipt or otherwise if the has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# BURNFOOT COMMUNITY DEVELOPMENT ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 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 values over their useful lives on the following bases:

Freehold land and buildings	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 sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

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

#### 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.

##### **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.

# BURNFOOT COMMUNITY DEVELOPMENT ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### **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.

#### **Derecognition of financial liabilities**

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

### 1.9 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 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 '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 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	17,360	-	17,360	801	-	801
Legacies	1,255	-	1,255	26,443	-	26,443
Grants	114,068	-	114,068	17,548	62,728	80,276
	<u>132,683</u>	<u>-</u>	<u>132,683</u>	<u>44,792</u>	<u>62,728</u>	<u>107,520</u>

# BURNFOOT COMMUNITY DEVELOPMENT ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Charity activities Income</b>		
Playgroup Income	16,045	-
Insurance claim	628	-
Classes and Events	21,748	-
Bank Interest	2	-
	<u>38,423</u>	<u>-</u>

### 5 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Trading costs</b>		
Depreciation and impairment	4,269	4,278
	<u>4,269</u>	<u>4,278</u>

# BURNFOOT COMMUNITY DEVELOPMENT ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 6 Expenditure on charitable activities

	Year 2025 £	Year 2024 £
<b>Direct costs</b>		
Staff costs	50,440	-
Charities events and class	34,830	73,818
Hall costs	-	9,700
Governance costs	-	12,152
Accountancy	2,340	-
Telephone	1,183	-
Light and Heat	2,406	-
Repairs and maintenance	8,122	-
Rates	375	-
Insurance	2,194	-
Donations	31,300	-
Bank fees	211	-
	<u>133,401</u>	<u>95,670</u>
<b>Analysis by fund</b>		
Unrestricted funds	133,401	32,942
Restricted funds	-	62,728
	<u>133,401</u>	<u>95,670</u>

### 7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	-	-
Depreciation of owned tangible fixed assets	4,269	4,278
	<u>4,269</u>	<u>4,278</u>

### 8 Trustees

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

### 9 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
<u>5</u>	<u>6</u>

# BURNFOOT COMMUNITY DEVELOPMENT ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 9 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	50,440	-

There were no employees whose annual remuneration was more than £60,000.

#### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

#### 11 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2024	92,069	19,487	111,556
Additions	-	810	810
At 31 March 2025	92,069	20,297	112,366
<b>Depreciation and impairment</b>			
At 1 April 2024	14,730	16,612	31,342
Depreciation charged in the year	1,841	2,428	4,269
At 31 March 2025	16,571	19,040	35,611
<b>Carrying amount</b>			
At 31 March 2025	75,498	1,257	76,755
At 31 March 2024	77,339	2,875	80,214

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

	2025 £	2024 £
Trade creditors	25,000	25,000
Accruals and deferred income	11,372	20,662
	36,372	45,662

# BURNFOOT COMMUNITY DEVELOPMENT ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	92,528	171,106	(137,670)	125,964
	<u>92,528</u>	<u>171,106</u>	<u>(137,670)</u>	<u>125,964</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	84,956	44,792	(37,220)	92,528
	<u>84,956</u>	<u>44,792</u>	<u>(37,220)</u>	<u>92,528</u>

### 14 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).