

**LECKPATRICK DEVELOPMENT ASSOCIATION  
DIRECTORS' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2021**

AGL Chartered Accountants

Unit 44  
Strabane Enterprise Agency  
Strabane  
Co Tyrone  
BT82 9FR

**Leckpatrick Development Association  
Directors' Report and Unaudited Financial Statements  
For The Year Ended 31 July 2021**

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**Leckpatrick Development Association  
Company Information  
For The Year Ended 31 July 2021**

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**Directors**

Mr John McCarter  
Mr Wesley Heywood  
Mrs Kathleen Stevenson  
Mr Colin Stevenson  
Mr James Hume  
Mr Robin Cummings  
Mr Andrew Kee  
Mr David Hume  
Mr Joe Galbraith  
Mr Gareth Heywood  
Mr Derek Stevenson  
Mr John Heywood  
Mr Dean McCarter

**Secretary**

Mr Andrew Kee

**Company Number**

NI613635

**Registered Office**

48 Leckpatrick Road  
Artigarvan  
Strabane  
Tyrone  
BT82 0HN

**Accountants**

AGL Chartered Accountants  
Unit 44  
Strabane Enterprise Agency  
Strabane  
Co Tyrone  
BT82 9FR

**Bankers**

Ulster Bank  
29 Abercorn Square  
Strabane  
Co Tyrone  
BT82 8AL

**Leckpatrick Development Association**  
**Company No. NI613635**  
**Trustees' Report For The Year Ended 31 July 2021**

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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 July 2021. This is a charitable company limited by guarantee and accepted as a charity by HM Revenue and Customs under reference NI00154.

### **Objectives and Activities**

The aim and objectives of the association is to provide a fully inclusive community centre for all of the community in Artigarvan and the surrounding areas, which will provide a welcoming, shared space where the community can avail of sporting facilities, meeting facilities and hold community events and projects. The Group have stated that their overall aim is to "provide a hub for all of the village to help to bring a heart back into the village".

### **Achievements and Performance**

Leckpatrick Development Association have delivered the following specific project objectives:

- Continues to provide a safe secure central hub for all of the community of Artigarvan providing a central hub for the community.
- Providing the facilities and resources to stimulate participation in physical activity and sport for under-represented groups in rural areas through the provision of sporting hall and sporting facilities;
- To provide a reduction in the level of anti-social behaviour and vandalism in Artigarvan through the development of sustainable activities for youth groups and after schools clubs.
- Increasing the skill base of individuals within the community to increase employment opportunities by delivering a wide variety of occupational training.
- Provide luncheon clubs for our older members and provide an environment where they can meet and socialise.

Due to Government Covid 19 restrictions, all activities in the hall temporarily stopped in March 2020. During this time of lockdown, the hall was used mainly as a hub for the Local Covid Response Team who provided an essential service to the vulnerable within our community including the provision of food parcels, face masks, toiletries as well family activity packs. The hall was reopened for normal activities for 2 weeks in late September 2020 and for 7 weeks in early June 2021 during times when government restrictions were eased.

### **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. The direct benefits to the individuals using the service include:

- A fully inclusive, shared space for all members of the community of Artigarvan and surrounding areas.
- The provision of a community centre that is fully accessible to all members of the community and provision of facilities and resources within the centre for a wide range of community activities.

### **Structure, Governance and Management**

#### **Governing Document**

Leckpatrick Development Association Limited 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.

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.

#### **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 deficit in funds of £901 (2020: £1,850 surplus) after other recognised gains and losses. The results for the year are shown in pages 5 to 11.

#### **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.

**Leckpatrick Development Association  
Company No. NI613635  
Trustees' Report For The Year Ended 31 July 2021**

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**Going Concern**

The Trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. The principal factors underlying this judgement include:

- 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 AGL Chartered Accountants as Independent Examiner of the Trust is to be proposed at the forthcoming Annual General Meeting.

**Statement of Trustees' Responsibilities**

The Trustees, who are also the directors of Leckpatrick 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 29<sup>th</sup> April 2021 and signed on its behalf by:

*John McCarter*

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**Mr John McCarter  
(Director and Trustee)**

*Andrew Kee*

\_\_\_\_\_  
**Mr Andrew Kee  
(Director and Trustee)**

**Leckpatrick Development Association  
Independent Examiner's Report  
For The Year Ended 31 July 2021**

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**Independent examiner's report to the trustees of Leckpatrick Development Association**

I report on the accounts of the company for the period ended 31st July 2021, which are set out on pages 5 to 10.

**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. The trustees consider that an audit is not required for this year under section 65 of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed. The charity's constitution requires an independent examination and I am qualified to undertake the examination by being a qualified member of Chartered Accountants Ireland.

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

- examine the accounts under section 65 of the 2008 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 65(9)(b) of the Charities Act;
- 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 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.

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.

*AGL Chartered Accountants*  
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14/03/2022

AGL Chartered Accountants  
Unit 44  
Strabane Enterprise Agency  
Strabane  
Co Tyrone  
BT82 9FR

**Leckpatrick Development Association**  
**Statement of Financial Activities**  
**For The Year Ended 31 July 2021**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>31-Jul-21</b>	<b>31-Jul-20</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES (NOTE 2)</b>				
Activities for generating funds	1,351	-	1,351	5,575
Grants and subsidies received	11,641	26,331	37,972	35,331
Other income	-	-	-	782
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL INCOMING RESOURCES</b>	<b>12,992</b>	<b>26,331</b>	<b>39,323</b>	<b>41,688</b>
<b>RESOURCES EXPENDED (NOTES 3-5)</b>				
Costs of generating income	12,121	28,103	40,224	39,838
Fundraising trading costs	-	-	-	-
Other direct costs	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL RESOURCES EXPENDED</b>	<b>12,121</b>	<b>28,103</b>	<b>40,224</b>	<b>39,838</b>
	<hr/>	<hr/>	<hr/>	<hr/>
Net incoming/(outgoing) resources before transfers	871	(1,772)	(901)	1,850
Net incoming/(outgoing) resources before other recognised gains/(losses)	871	(1,772)	(901)	1,850
Net movement in funds	871	(1,772)	(901)	1,850
Total funds brought forward	<hr/>	<hr/>	<hr/>	<hr/>
	<b>31,478</b>	<b>30,484</b>	<b>61,962</b>	<b>60,112</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b><u>32,349</u></b>	<b><u>28,712</u></b>	<b><u>61,061</u></b>	<b><u>61,962</u></b>

The notes on pages 8 to 10 form part of these financial statements.

**Leckpatrick Development Association**  
**Balance Sheet**  
**As at 31 July 2021**

	Notes	2021		2020	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	6		537,112		566,266
			<u>537,112</u>		<u>566,266</u>
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		13,934		12,012	
		<u>13,934</u>		<u>12,012</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>	7	<b>(16,020)</b>		<b>(16,020)</b>	
			<u>(2,086)</u>		<u>(4,008)</u>
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<b>(2,086)</b>		<b>(4,008)</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>535,026</b>		<b>562,258</b>
			<u>535,026</u>		<u>562,258</u>
<b>Creditors: Amounts Falling Due After More Than One Year</b>	8		<b>(473,965)</b>		<b>(500,296)</b>
			<u>(473,965)</u>		<u>(500,296)</u>
<b>NET ASSETS</b>			<b>61,061</b>		<b>61,962</b>
			<u>61,061</u>		<u>61,962</u>
Income and Expenditure Account			61,061		61,962
			<u>61,061</u>		<u>61,962</u>
<b>MEMBERS' FUNDS</b>			<b>61,061</b>		<b>61,962</b>
			<u>61,061</u>		<u>61,962</u>

**Leckpatrick Development Association  
Balance Sheet (continued)  
As at 31 July 2021**

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For the year ending 31 July 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

*John McCarter*

\_\_\_\_\_  
**Mr John McCarter  
(Director and Trustee)**

*Andrew Kee*

\_\_\_\_\_  
**Mr Andrew Kee  
(Director and Trustee)**

14/03/2022

The notes on pages 8 to 10 form part of these financial statements.

**Leckpatrick Development Association  
Notes to the Financial Statements  
For The Year Ended 31 July 2021**

**1. Accounting Policies****1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold	26 Years Straight Line
Plant & Machinery	25% Reducing Balance
Computer Equipment	25% Reducing Balance

<b>2. INCOMING RESOURCES</b>	<b>31-Jul-21</b>	<b>31-Jul-20</b>
	<b>£</b>	<b>£</b>
Income from hall hire	1,201	5,575
Donations	150	-
Insurance claim proceeds	-	782
<i>Grants income recognised</i>		
DARD- ARC Northwest (amount amortised- capital grant)	28,972	26,331
Big Lottery Fund (amount amortised- capital grant)	-	-
Strabane District Council	9,000	9,000
	<u>39,323</u>	<u>41,688</u>
<b>3. RESOURCES EXPENDED</b>	<b>31-Jul-21</b>	<b>31-Jul-20</b>
	<b>£</b>	<b>£</b>
Cost of generating income:		
Wages	1,171	2,000
Property management and service charges	762	718
Light and heat	1,712	3,143
Repairs and maintenance	2,698	-
Insurance	1,671	1,815
Licence fees	-	238
Telephone	1,429	848
Accountancy fees	1,260	1,020
Other office costs	-	200
Depreciation of plant and machinery	940	1,253
Depreciation of computer equipment	111	148
Depreciation of leasehold property	28,103	28,103
Sundry expenses	367	352
	<u>(40,224)</u>	<u>(39,838)</u>
<b>4. FUNDRAISING TRADING COSTS</b>	<b>31-Jul-21</b>	<b>31-Jul-20</b>
	<b>£</b>	<b>£</b>
Cost of sales:		
Drinks, catering, entertainment for fundraising activities	-	-
	<u>-</u>	<u>-</u>

**Leckpatrick Development Association  
Notes to the Financial Statements  
For The Year Ended 31 July 2021**

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**5. Average Number of Employees**

Average number of employees during the year was 1 (2020: 1).

**6. Tangible Assets**

	<b>Land &amp; Property</b>			
	<b>Leasehold</b>	<b>Plant &amp; Machinery</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
As at 1 August 2020	730,682	16,795	2,494	749,971
Additions	-		-	
As at 31 July 2021	<u>730,682</u>	<u>16,795</u>	<u>2,494</u>	<u>749,971</u>
<b>Depreciation</b>				
As at 1 August 2020	168,619	13,035	2,051	183,705
Provided during the period	28,103	940	111	29,154
As at 31 July 2021	<u>196,722</u>	<u>13,975</u>	<u>2,162</u>	<u>212,859</u>
<b>Net Book Value</b>				
As at 31 July 2021	<u>533,960</u>	<u>2,820</u>	<u>332</u>	<u>537,112</u>
As at 1 August 2020	<u>562,063</u>	<u>3,760</u>	<u>443</u>	<u>566,266</u>

The leasehold property relates to Artigarvan Hall located at 48 Berryhill Road, Artigarvan, Co Tyrone, BT82 0HN. Leckpatrick Development Association commenced a 26 year lease of these premises on 1st January 2013.

**Leckpatrick Development Association**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 July 2021**

**7. Creditors: Amounts Falling Due Within One Year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other creditors	15,000	15,000
Accruals and deferred income	1,020	1,020
	<b>16,020</b>	<b>16,020</b>

**8. Creditors: Amounts Falling Due After More Than One Year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Capital grants	473,965	500,296
	<b>473,965</b>	<b>500,296</b>

**9. Company limited by guarantee**

The charitable company is limited by guarantee and has no share capital.

The charitable company is registered as a charity with HMRC for tax purposes under reference number NI00154. As a charitable company, Leckpatrick Development Association is exempt from tax on income and gains to the extent that these have arisen from its charitable objects. No tax charges have therefore arisen for the charitable company for the current year.

The company is a company limited by guarantee, having no share capital. Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**10. General Information**

Leckpatrick Development Association is a private company, limited by guarantee, incorporated in Northern Ireland, registered number NI613635. The registered office is 48 Leckpatrick Road, Artigarvan, Strabane, Tyrone, BT82 0HN.

**Leckpatrick Development Association  
Detailed Income and Expenditure Account  
For The Year Ended 31 July 2021**

	2021		2020	
	£	£	£	£
<b>TURNOVER</b>				
Donations		150		
Hall Hire		1,201		5,575
		<b>1,351</b>		<b>5,575</b>
<b>COST OF SALES</b>		-		-
		<b>1,351</b>		<b>5,575</b>
<b>GROSS SURPLUS</b>				
<b>Administrative Expenses</b>				
Wages and salaries	1,171		2,000	
Property management and service charges	762		718	
Light and heat	1,712		3,143	
Repairs and maintenance	2,698		-	
Insurance	1,671		1,815	
Licence fees	-		238	
Telephone	1,429		848	
Accountancy fees	1,260		1,020	
Other office costs	-		200	
Depreciation of plant and machinery	940		1,253	
Depreciation of computer equipment	111		148	
Depreciation of leasehold land and property	28,103		28,103	
Sundry expenses	367		352	
		<b>(40,224)</b>		<b>(39,838)</b>
<b>Other Operating Income</b>				
Grants and subsidies received	37,972		35,331	
Insurance proceeds	-		782	
		<b>37,972</b>		<b>36,113</b>
<b>OPERATING DEFICIT AND DEFICIT FOR THE FINANCIAL YEAR</b>		<b>(901)</b>		<b>1,850</b>