

Registered number: NI613635

**LECKPATRICK DEVELOPMENT ASSOCIATION
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

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 2023**

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**Leckpatrick Development Association
Company Information
For The Year Ended 31 July 2023**

Directors

Mr John McCarter
Mr Colin Stevenson
Mr James Hume
Mr Robin Cummings
Mr Andrew Kee
Mr David Hume
Mr Dean McCarter

Secretary

Mr Andrew Kee

Company Number

NI613635

Registered Office

15 Ballyskeagh Road
Artigarvan
Strabane
Tyrone
BT82 0HL

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 2023

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 2023. 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.

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 surplus in funds of £7,641 (2022: £2,377 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 2023

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.

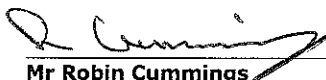
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies 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 10th April 2024 and signed on its behalf by:



Mr John McCarter
(Director and Trustee)



Mr Robin Cummings
(Director and Trustee)

**Leckpatrick Development Association
Independent Examiner's Report
For The Year Ended 31 July 2023**

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 2023, 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

10 April 2024

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

 **AGL Chartered Accountants**
Unit 44 Strabane Enterprise
Orchard Road, Strabane
Co Tyrone, BT82 9FR

**Leckpatrick Development Association
Statement of Financial Activities
For The Year Ended 31 July 2023**

	Unrestricted funds	Restricted funds	31-Jul-23	31-Jul-22
	£	£	£	£
INCOMING RESOURCES (NOTE 2)				
Activities for generating funds	12,631	-	12,631	6,981
Grants and subsidies received	17,999	26,331	44,330	38,331
Other income	-	-	-	-
TOTAL INCOMING RESOURCES	30,630	26,331	56,961	45,312
RESOURCES EXPENDED (NOTES 3-5)				
Costs of generating income	21,217	28,103	49,320	42,935
Fundraising trading costs	-	-	-	-
Other direct costs	-	-	-	-
TOTAL RESOURCES EXPENDED	21,217	28,103	49,320	42,935
Net incoming/(outgoing) resources before transfers	9,413	(1,772)	7,641	2,377
Net incoming/(outgoing) resources before other recognised gains/(losses)	9,413	(1,772)	7,641	2,377
Net movement in funds	9,413	(1,772)	7,641	2,377
Total funds brought forward	36,498	26,940	63,438	61,061
TOTAL FUNDS CARRIED FORWARD	45,911	25,168	71,079	63,438

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

**Leckpatrick Development Association
Balance Sheet
As at 31 July 2023**

	Notes	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	6		479,525		508,219
			<u>479,525</u>		<u>508,219</u>
CURRENT ASSETS					
Cash at bank and in hand		29,924		18,901	
		<u>29,924</u>		<u>18,901</u>	
Creditors: Amounts Falling Due Within One Year	7	(17,070)		(16,050)	
NET CURRENT ASSETS (LIABILITIES)			12,854		2,851
TOTAL ASSETS LESS CURRENT LIABILITIES			492,379		511,070
Creditors: Amounts Falling Due After More Than One Year	8		(421,300)		(447,632)
NET ASSETS			71,079		63,438
Income and Expenditure Account			71,079		63,438
MEMBERS' FUNDS			71,079		63,438

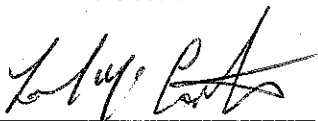
Leckpatrick Development Association
Balance Sheet (continued)
As at 31 July 2023

For the year ending 31 July 2023 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



Mr John McCarter
(Director and Trustee)



Mr Robin Cummings
(Director and Trustee)

10 April 2024

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 2023

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

2. INCOMING RESOURCES	31-Jul-23	31-Jul-22
	£	£
Income from hall hire	12,631	6,981
<i>Grants income recognised</i>		
DARD- ARC Northwest (amount amortised- capital grant)	26,331	26,331
Owenreagh Power Grant	5,000	-
Lottery Grant	11,999	-
Asda Grant	1,000	-
Strabane District Council	-	12,000
	<u>56,961</u>	<u>45,312</u>
3. RESOURCES EXPENDED	31-Jul-23	31-Jul-22
	£	£
Cost of generating income:		
Wages	5,300	3,600
Property management and service charges	741	381
Light and heat	7,668	4,228
Repairs and maintenance	1,349	1,392
Cleaning	242	-
Insurance	1,690	1,800
Telephone	1,538	1,223
Accountancy fees	1,020	1,050
Depreciation of plant and machinery	529	705
Depreciation of computer equipment	62	83
Depreciation of leasehold property	28,103	28,103
Sundry expenses	1,078	370
	<u>(49,320)</u>	<u>(42,935)</u>
4. FUNDRAISING TRADING COSTS	31-Jul-23	31-Jul-22
	£	£
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 2023**

5. Average Number of Employees

Average number of employees during the year was 1 (2022: 1).

6. Tangible Assets

	Land & Property			
	Leasehold	Plant & Machinery	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 August 2022	730,682	16,795	2,494	749,971
Additions	-		-	
As at 31 July 2023	<u>730,682</u>	<u>16,795</u>	<u>2,494</u>	<u>749,971</u>
Depreciation				
As at 1 August 2022	224,825	14,681	2,246	241,752
Provided during the period	28,103	529	62	28,694
As at 31 July 2023	<u>252,928</u>	<u>15,210</u>	<u>2,308</u>	<u>270,446</u>
Net Book Value				
As at 31 July 2023	<u>477,754</u>	<u>1,585</u>	<u>186</u>	<u>479,525</u>
As at 1 August 2022	<u>505,857</u>	<u>2,114</u>	<u>248</u>	<u>508,219</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 2023

7. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Other creditors	15,000	15,000
Accruals and deferred income	2,070	1,050
	17,070	16,050

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

	2023	2022
	£	£
Capital grants	421,300	447,632
	421,300	447,632

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 2023**

	2023		2022	
	£	£	£	£
TURNOVER				
Hall Hire		12,631		6,981
		12,631		6,981
GROSS SURPLUS				
Administrative Expenses				
Wages and salaries	5,300		3,600	
Property management and service charges	741		381	
Light and heat	7,668		4,228	
Repairs and maintenance	1,349		1,392	
Cleaning	242		-	
Insurance	1,690		1,800	
Telephone	1,538		1,223	
Accountancy fees	1,020		1,050	
Depreciation of plant and machinery	529		705	
Depreciation of computer equipment	62		83	
Depreciation of leasehold land and property	28,103		28,103	
Sundry expenses	1,078		370	
		(49,320)		(42,935)
Other Operating Income				
Grants and subsidies received	44,330		38,331	
		44,330		38,331
OPERATING SURPLUS AND DEFICIT FOR THE FINANCIAL YEAR		7,641		2,377