

**REGISTERED COMPANY NUMBER: NI029084 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: NIC103136**

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**FOR**

**BERAGH CARE AND DEVELOPMENT ASSOCIATION**  
**LIMITED**

McAlear Jackson Ltd  
Chartered Accountants & Chartered Tax Advisers  
Church House  
24 Dublin Road  
OMAGH  
Co. Tyrone  
BT78 1HE

**BERAGH CARE AND DEVELOPMENT ASSOCIATION**  
**LIMITED**

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**FOR THE YEAR ENDED 31 MARCH 2023**

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**BERAGH CARE AND DEVELOPMENT ASSOCIATION**  
**LIMITED**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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 2019).

Beragh Care and Development Limited (BCDA Ltd) operate from freehold premises at Main Street Beragh. The site extends to approximately one acre and a community garden is also maintained by the group.

BCDA Ltd premises consist of 2 flats, a barber shop and a former shop space now occupied by Camowen Smart Kids also a charity. Upstairs we have two offices let to the District Team which consists of upwards of 6 nurses. The main community hall hosts two days per week the Care in the Community Nursing Team who cater and treat fifteen to twenty clients per day. Alcoholics Anonymous meet once per week as does Age Concern which provides meals and support for the local elderly. The organisation is cross community and different art classes along with farmers meetings are held as well as birthday parties etc.

Accounts to 31 March 2023 show income of £44,722 (£25,627 - 2022) and a surplus of £8,704 (£8,250 surplus - 2022) was made after depreciation of £2,635. Cash at bank increased to £30,804 and net assets are shown at £56,731 excluding the property.

During the year ended 31 March 2023 a grant of £5,000 was received from the Tyrone 3 Community Benefit Fund in relation to Energy Efficient Lighting. This grant is being held as deferred income until the relevant expenditure is incurred.

Our main objective is still to update our heating system in the main hall.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

NI029084 (Northern Ireland)

### **Registered Charity number**

NIC103136

### **Registered office**

The Cornerstone  
34 Main Street  
Beragh  
Tyrone  
BT79 0TA

### **Trustees**

F Farley  
Gerald McAleer (appointed 23.3.23)  
K McFarland (appointed 23.3.23)  
D Donnelly (appointed 23.3.23)  
L A Kneale (appointed 23.3.23)

**BERAGH CARE AND DEVELOPMENT ASSOCIATION**  
**LIMITED**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company Secretary**

F Farley

**Independent Examiner**

McAlear Jackson Ltd

Chartered Accountants & Chartered Tax Advisers

Church House

24 Dublin Road

OMAGH

Co. Tyrone

BT78 1HE

Approved by order of the board of trustees on 13 December 2023 and signed on its behalf by:

***F FARLEY***

.....

F Farley - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**BERAGH CARE AND DEVELOPMENT ASSOCIATION**  
**LIMITED**

I report on the accounts of the company for the year ended 31 March 2023, which are set out on pages four to thirteen.

**Respective responsibilities of charity trustees and examiner**

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

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 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
- state whether particular matters have come to my attention.

**Basis of the 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. The 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts 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 accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
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.

*MICHAEL BARNETT*

.....

MICHAEL BARNETT

McAler Jackson Ltd  
Chartered Accountants & Chartered Tax Advisers  
Church House  
24 Dublin Road  
OMAGH  
Co. Tyrone  
BT78 1HE

13 December 2023

**BERAGH CARE AND DEVELOPMENT ASSOCIATION**  
**LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		21,113	1,511	22,624	5,230
Other trading activities	2	<u>22,098</u>	<u>-</u>	<u>22,098</u>	<u>20,397</u>
<b>Total</b>		<u>43,211</u>	<u>1,511</u>	<u>44,722</u>	<u>25,627</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Governance cost		1,425	-	1,425	1,355
Charitable activities		<u>34,167</u>	<u>426</u>	<u>34,593</u>	<u>16,022</u>
<b>Total</b>		<u>35,592</u>	<u>426</u>	<u>36,018</u>	<u>17,377</u>
<b>NET INCOME</b>					
Transfers between funds	12	<u>7,619</u>	<u>1,085</u>	<u>8,704</u>	<u>8,250</u>
		<u>2,172</u>	<u>(2,172)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>9,791</u>	<u>(1,087)</u>	<u>8,704</u>	<u>8,250</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>46,940</u>	<u>1,087</u>	<u>48,027</u>	<u>39,777</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>56,731</u>	<u>-</u>	<u>56,731</u>	<u>48,027</u>

The notes form part of these financial statements

**BERAGH CARE AND DEVELOPMENT ASSOCIATION**  
**LIMITED**

**BALANCE SHEET**  
**31 MARCH 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	7	<b>38,890</b>	29,774
<b>CURRENT ASSETS</b>			
Debtors	8	<b>1,451</b>	1,698
Cash at bank and in hand		<b><u>30,804</u></b>	<u>29,521</u>
		<b>32,255</b>	31,219
<b>CREDITORS</b>			
Amounts falling due within one year	9	<b>(5,454)</b>	(7,686)
		<b><u>26,801</u></b>	<u>23,533</u>
<b>NET CURRENT ASSETS</b>			
		<b>65,691</b>	53,307
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<b>65,691</b>	53,307
<b>ACCRUALS AND DEFERRED INCOME</b>			
	10	<b>(8,960)</b>	(5,280)
		<b><u>56,731</u></b>	<u>48,027</u>
<b>NET ASSETS</b>			
		<b>56,731</b>	48,027
<b>FUNDS</b>			
	12		
Unrestricted funds		<b>56,731</b>	46,940
Restricted funds		<b>-</b>	1,087
<b>TOTAL FUNDS</b>		<b><u>56,731</u></b>	<u>48,027</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**BERAGH CARE AND DEVELOPMENT ASSOCIATION**  
**LIMITED**

**BALANCE SHEET - continued**  
**31 MARCH 2023**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 13 December 2023 and were signed on its behalf by:

***F FARLEY***

.....

F Farley - Trustee

***G McALEER***

.....

Gerald McAleer - Trustee

***D DONNELLY***

.....

D Donnelly - Trustee

The notes form part of these financial statements

**BERAGH CARE AND DEVELOPMENT ASSOCIATION**  
**LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% straight line
Equipment	- 10% straight line

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Debtors and 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 the profit and loss account in other administrative expenses.

**BERAGH CARE AND DEVELOPMENT ASSOCIATION**  
**LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**2. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Rents received	<u>22,098</u>	<u>20,397</u>

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	2,634	1,459
Surplus on disposal of fixed assets	<u>-</u>	<u>(4,464)</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Transactions with the trustees**

J McAleer & Sons Ltd were paid £368 for goods during the year. Trustee, Gerald McAleer is a director of this company.

MFE Contracts Ltd were paid £938 for electrical services during the year. Trustee, Keith McFarland is a director of this company.

All transactions with trustees during the year ended 31 March 2023 are recorded above.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

2023	2022
<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

**BERAGH CARE AND DEVELOPMENT ASSOCIATION**  
**LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	4,384	846	5,230
Other trading activities	<u>20,397</u>	<u>-</u>	<u>20,397</u>
<b>Total</b>	<u>24,781</u>	<u>846</u>	<u>25,627</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Governance cost	1,355	-	1,355
Charitable activities	<u>15,476</u>	<u>546</u>	<u>16,022</u>
<b>Total</b>	<u>16,831</u>	<u>546</u>	<u>17,377</u>
<b>NET INCOME</b>	7,950	300	8,250
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	38,990	787	39,777
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>46,940</u>	<u>1,087</u>	<u>48,027</u>

**BERAGH CARE AND DEVELOPMENT ASSOCIATION**  
**LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Equipment £	Totals £
<b>COST</b>			
At 1 April 2022	54,820	3,633	58,453
Additions	<u>-</u>	<u>11,750</u>	<u>11,750</u>
At 31 March 2023	<u>54,820</u>	<u>15,383</u>	<u>70,203</u>
<b>DEPRECIATION</b>			
At 1 April 2022	27,872	807	28,679
Charge for year	<u>1,096</u>	<u>1,538</u>	<u>2,634</u>
At 31 March 2023	<u>28,968</u>	<u>2,345</u>	<u>31,313</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>25,852</u>	<u>13,038</u>	<u>38,890</u>
At 31 March 2022	<u>26,948</u>	<u>2,826</u>	<u>29,774</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Sundry debtors	<u>1,451</u>	<u>1,698</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Loan stock	1,800	2,700
Other creditors	<u>3,654</u>	<u>4,986</u>
	<u>5,454</u>	<u>7,686</u>

**BERAGH CARE AND DEVELOPMENT ASSOCIATION**  
**LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**10. ACCRUALS AND DEFERRED INCOME**

	2023	2022
	£	£
Accruals and deferred income	<u>8,960</u>	<u>5,280</u>

**11. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted fund	Restricted fund	2023 Total funds	2022 Total funds
	£	£	£	£
Fixed assets	38,890	-	38,890	29,774
Current assets	32,255	-	32,255	31,219
Current liabilities	(5,454)	-	(5,454)	(7,686)
Accruals and deferred income	<u>(8,960)</u>	<u>-</u>	<u>(8,960)</u>	<u>(5,280)</u>
	<u>56,731</u>	<u>-</u>	<u>56,731</u>	<u>48,027</u>

**12. MOVEMENT IN FUNDS**

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	46,940	7,619	2,172	56,731
<b>Restricted funds</b>				
General fund	1,087	1,085	(2,172)	-
<b>TOTAL FUNDS</b>	<u>48,027</u>	<u>8,704</u>	<u>-</u>	<u>56,731</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	43,211	(35,592)	7,619
<b>Restricted funds</b>			
General fund	1,511	(426)	1,085
<b>TOTAL FUNDS</b>	<u>44,722</u>	<u>(36,018)</u>	<u>8,704</u>

**BERAGH CARE AND DEVELOPMENT ASSOCIATION  
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	38,990	7,950	46,940
<b>Restricted funds</b>			
General fund	787	300	1,087
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u><u>39,777</u></u>	<u><u>8,250</u></u>	<u><u>48,027</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	24,781	(16,831)	7,950
<b>Restricted funds</b>			
General fund	846	(546)	300
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u><u>25,627</u></u>	<u><u>(17,377)</u></u>	<u><u>8,250</u></u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023 other than those disclosed in note 4.

**BERAGH CARE AND DEVELOPMENT ASSOCIATION**  
**LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**14. CHARITY REGISTRATION**

The company registered as a charity with The Charities Commission for Northern Ireland on 24 September 2015. Its charity number is NIC 103136.

**15. GOVERNANCE COSTS**

Governance costs of £1,425 were incurred during the year ended 31 March 2023 which solely relate to fees paid to the Independent Examiner of the Charity's accounts.

**BERAGH CARE AND DEVELOPMENT ASSOCIATION**  
**LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	2023	2022
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants received	6,081	4,209
Donations	16,484	1,000
Interest receivable	<u>59</u>	<u>21</u>
	<b>22,624</b>	5,230
<b>Other trading activities</b>		
Rents received	<u>22,098</u>	<u>20,397</u>
<b>Total incoming resources</b>	<b>44,722</b>	25,627
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Wages & salaries	10,668	10,292
Rates	1,236	1,169
Insurance	2,573	1,964
Heat & light	6,206	2,977
Stationery & advertising	1,149	214
Telephone	50	80
Christmas decorations	426	546
Repairs	9,575	1,727
Accountancy	<u>1,425</u>	<u>1,355</u>
	<b>33,308</b>	20,324
<b>Other</b>		
Depreciation of fixed assets	2,635	1,459
Bank fees & interest	75	58
Profit on sale of tangible fixed assets	<u>-</u>	<u>(4,464)</u>
	<u>2,710</u>	<u>(2,947)</u>
<b>Total resources expended</b>	<b>36,018</b>	17,377
<b>Net income</b>	<u><b>8,704</b></u>	<u><b>8,250</b></u>

This page does not form part of the statutory financial statements