

**Charity no. 103732**

**Dooneen Community Association**

**Financial accounts**

**31 March 2025**

## Dooneen Community Association

### Charity information

Trustees	Christopher King Julie King Aileen Cassidy Brendan McGrade Stephen Kirkpatrick Edel McMahon
Secretary	Julie King
Charity number	103732
Registered office	47 Dooneen Road Tempo Co Fermanagh BT94 3 GW
Accountants	MacAloonSmyth 83 Main Street Lisnaskea Co Fermanagh BT92 0JD
Business address	47 Dooneen Road Tempo Co Fermanagh BT94 3GW
Bankers	Danske Bank Donegall Square West Belfast

# Dooneen Community Association

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## **Dooneen Community Association**

### **Trustees Report for the year ended 31 March 2025**

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

#### **Principal activity**

The principal activity of the Group is to provide a range of educational, historical, social and recreational activities for members of the local community.

#### **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the Trustee's Report and the Financial statements in accordance with applicable law and regulations.

The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable association as at balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparing those financial statements, the trustees are required to:

Select suitable accounting policies and apply them consistently;  
make judgements and estimates that are reasonable and prudent;  
state whether applicable accounting standards have been followed,  
subject to any material departures disclosed and explained in the financial statements,

prepare the financial statements on a going concern basis assuming the Charity will continue to operate

The trustees are responsible for safeguarding the assets of Dooneen Community Association and Historical Society, therefore taking reasonable steps to prevent or detect fraud or other irregularities.

#### **Statement of disclosure of information to reporting accountants**

So far as each of the trustees in office at the date of approval of these financial statements are aware:  
There is no accounting information that Mac Aloon Smyth & Co were not made aware of.

#### **By Order of the Board of Trustees**

Christopher King  
Julie King  
Aileen Cassidy  
Brendan McGrade  
Stephen Kirkpatrick

Edel McMahon

**Dooneen Community Association**

**Accountants' report on the unaudited financial statements to the trustees of  
Dooneen Community Association**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2025 set out on page 6, you consider that the Charity is exempt from an audit. In accordance with your instructions we have compiled these unaudited financial statements, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information supplied to us.

**MacAloonSmyth  
Chartered Certified Accountants  
83 Main Street  
Lisnaskea  
Co Fermanagh  
BT92 0JD**

**Date: 30 January 2026**

## Dooneen Community Association

### Balance sheet as at 31 March 2025

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	1		116,264		121,113
<b>Current assets</b>					
Danske Bank Account Number 61146092		4,223		2,766	
Danske Bank Account Number 61161547		<u>15</u>			
		<u>4,238</u>			
<b>Creditors: amounts falling due within one year</b>	2	<u>(1,000)</u>		<u>(800)</u>	
<b>Net current assets</b>			<u>3,238</u>		<u>1,966</u>
<b>Total assets less current liabilities</b>			119,502		123,079
<b>Deferred income</b>	3		<u>(116,233)</u>		<u>(121,077)</u>
<b>Net assets</b>			<u>3,269</u>		<u>2,002</u>
<b>Capital and reserves</b>					
Restricted funds			4,844		4,844
General funds			<u>-2,842</u>		<u>-1,664</u>
<b>Reserves</b>			<u>3,269</u>		<u>2,002</u>

Approved and authorised on behalf of the trustees on 30/04/2024

Christopher King

**The notes on pages 5 to 6 form an integral part of these financial statements.**

**Dooneen Community Association**

**Balance sheet (continued)**

**Directors' statements required by Article 257B(4)  
for the year ended 31 March 2025**

In approving these financial statements as directors of the company we hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by Article 257A(1) of the Companies (Northern Ireland) Order 1986 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to Article 257B(2) requesting that an audit be conducted for the year ended 31 March 2025 ; and
- (c) that we acknowledge our responsibilities for:
  - (1) ensuring that the company keeps accounting records which comply with Article 229 ; and
  - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Article 234 and which otherwise comply with the provisions of the Companies (Northern Ireland) Order 1986 relating to financial statements, so far as applicable to the company.

In preparing these financial statements we have relied on the exemptions for individual financial statements conferred by Part VIII of the Companies (Northern Ireland) Order 1986 on the grounds that the company is entitled to the benefit of those exemptions as a small sized company.

The financial statements were approved by the Board on 30 January 2026 and signed on its behalf by

**Christopher King**  
**Chairperson**

**Registration number 103732**

**Dooneen Community Association**

**Notes to the financial statements  
for the year ended 31 March 2025**

**.1. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

- Land and buildings - Straight line over 50 years
- Plant and machinery - 20% Reducing Balance

<b>1. Tangible fixed assets</b>	<b>Land and buildings freehold £</b>	<b>Plant and machinery £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2024	242,177	8,531	250,708
At 31 March 2025	242,177	8,531	250,708
<b>Depreciation</b>			
At 1 April 2024	121,095	8,499	129,594
Charge for the year	4,844	6	4,850
At 31 March 2025	125,939	8,505	134,444
<b>Net book values</b>			
At 31 March 2025	116,238	26	116,264
At 31 March 2024	121,082	32	121,114

<b>2. Creditors: amounts falling due within one year</b>	<b>2025 £</b>	<b>2024 £</b>
Trade creditors	1,000	800
	1,000	800

<b>3. Deferred Income</b>	<b>2025 £</b>	<b>2024 £</b>
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Income received which is applied to expenditure of a capital nature is credited to deferred income account and released over the expected useful life of the asset in equal annual instalments.

Grants of a revenue nature are credited to income in the relevant period.

Deferred income	116,233	121,077
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**Dooneen Community Association**

**Notes to the financial statements  
for the year ended 31 March 2025**

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<b>4. Equity Reserves</b>	<b>Profit and loss account £</b>	<b>Total £</b>
<b>At 1 April 2024</b>	2,002	2,002
Deficit for the year	1,267	1,267
<b>At 31 March 2025</b>	<u>3,269</u>	<u>3,269</u>

**Dooneen Community Association**

**The following pages do not form part of the statutory accounts.**

**Dooneen Community Association**

**Detailed trading profit and loss account  
for the year ended 31 March 2025**

	2025		2024	
	£	£	£	£
<b>Sales</b>				
Hall rent and Dances		1,075		-
Income from Classes		3,103		-
Grants		775		-
Voluntary Income		4,844		4,844
		<u>9,797</u>		<u>4,844</u>
<b>Administrative expenses</b>	<u>8,532</u>		<u>6,025</u>	
		(8,532)		(6,025)
<b>Operating profit/(loss)</b>	13%	<u>1,265</u>	24%	<u>(1,181)</u>
		=====		=====

## Dooneen Community Association

### Administrative expenses for the year ended 31 March 2025

	2025	2024
	£	£
<b>Administrative expenses</b>		
Water	166	140
Insurance	1,223	102
Light and heat	1,510	485
Telephone and fax	120	-
Accountancy	200	400
Bank charges & Interest	66	43
Sundry expenses	397	3
Depreciation on freehold property	4,844	4,844
Depreciation on plant and machinery	6	8
	<u>8,532</u>	<u>6,025</u>