

Company Registration Number - NI024615

Charity Registration Number - 105535

Dromore 2000 Ltd
Report and accounts for the year ended 30 June 2023
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Dromore 2000 Ltd
Report and Accounts
30 June 2023

Dromore 2000 Ltd

Report and accounts for the year ended 30 June 2023

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Dromore 2000 Ltd

Company Registration Number - NI024615

Trustees' Annual Report for the year ended 30 June 2023

The Trustees present their Report and Accounts for the year ended 30 June 2023, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is Dromore 2000 Ltd.

The charity's areas operation and UK charitable registration.

The charity is registered in Northern Ireland with the Charity Commission in Northern Ireland (CCNI) with charity number 105535.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 20 September 2016

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

Dromore 2000 Ltd

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Trustees' Annual Report for the year ended 30 June 2023

The principal operating address, telephone number, email and web addresses of the charity are:-

13 Main Street

Dromore, Omagh

Co Tyrone, BT78 3AE

Telephone 02882898213

Email Address dfmont@btinternet.com Web address villagetabledromore.co.uk

The registered office of the charity for Companies Act purposes is:-

32-34 Main Street

Dromore, Omagh

Co Tyrone, BT78 3AB

The Trustees in office on the date the report was approved were:-

Mark Colton

Raymond Goodwin

Philomena Daly

Charles Basil Kenwell

Desmond McGlone

Bernard Maguire

Mary McCoy

Claire McCusker

Kathleen McLaughlin

Dermot Montague

Ramsey Turner

The following persons served as Trustees during the year ended 30 June 2023 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

Name	Appointed	Resigned/Retired
Noelle McAloon		28/03/2023

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document

Dromore 2000 Ltd

Company Registration Number - NI024615

Trustees' Annual Report for the year ended 30 June 2023

The Company's objects are: i. The relief of financial hardships. To increase employment opportunities in the town of Dromore and its natural hinterland by the active participation of the company in job creation and in stimulation, promotion and creation of a favourable environment for the advancement of education, additional job opportunities and new enterprises in the area. ii. To promote the benefit of the inhabitants of the area without distinction of sex or of political, religious or other opinions by associating governmental agencies, the local authority, voluntary organisations, trade unions, employers, professions and the inhabitants of the area in a common effort to advance and create and provide facilities for the employment and training of the said inhabitants in the interest of social welfare with the object of improving their conditions of life. iii. To assist financially or otherwise by means of loans, with or without interest, on such terms as to repayment, security or otherwise as are deemed appropriate or by way of grant, any individual, company, firm, undertaking, partnership or cooperative or other group establishing or seeking to establish a new business or enterprise or to expand an existing business or enterprise within the area which will create employment opportunities. iv. To organise the availability from supporters of the company of human resources capable of giving expert advice and practical assistance and material resources in the form of buildings, land, waste materials, unutilised research plant or machinery required to enable or assist any such individual, company, firm undertaking, partnership, cooperative or other group to establish a new business or enterprise or to expand an existing business or enterprise within the district and to make such advice or assistance available on a voluntary or financially assisted basis as shall be considered appropriate. v. To promote, encourage, sponsor, organise and assist any individual, company, firm, undertaking, partnership, co-operative or other group to examine the feasibility of or to undertake on an experimental basis any enterprise or project or to undertake the training required to launch any enterprise or project which if successful, seems likely to provide employment opportunities for the inhabitants of the area. vi. The maintenance, improvement or provision of public amenities. vii. The preservation of buildings or sites of historic or architectural interest. viii. The provision of recreational facilities for the public regardless of their youth, age, infirmity or disablement, financial hardship or other circumstances. ix. The protection of the environment. x. The promotion of public childcare and health facilities.

The main activities undertaken in relation to those purposes during the year

The charity organised the Christmas lighting for the town. Dromore 2000 Ltd rent their building to Western Health & Social Services Trust who run a day centre for individuals with learning disabilities. The organisation provides advice and encourage the regeneration of the local existing businesses in the town. The organisation gives relief of financial hardships, increases employment opportunities through participation in job creation, stimulation and promotion with new enterprises in the area. Promotes the benefit of the inhabitants of the area by creating and providing facilities for their employment and training. The organisation carries out maintenance, improvement or provision of public amenities and will preserve buildings or sites of historic or architectural interest. Provision of recreational facilities for the public regardless of their age, infirmity or disablement, financial hardship or other circumstances. Promote public, childcare, and health facilities. The charity also provides a hot-desk service known as the Village Table offering an office space for local businesses and other entities which do not otherwise have access to office facilities.

The main activities undertaken during the year to further the charity's purpose for the public benefit

Dromore 2000 Ltd

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Trustees' Annual Report for the year ended 30 June 2023

During the year the charity continued its recently opened service known as The Village Table. This facility provides hot-desk services to local businesses. The annual Christmas Lights event was again a success attracting a large amount of people to the town for the switch on. The day centre for local people with learning disabilities continued to be operated from the building we rent to the WHSCT.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year

During the year to 30 June 2023, the charity held its annual Christmas Lights event in December 2022, with costs being covered by a contribution from the local council and town trader donations. Whilst this event does not generate a surplus, such events are important in creating and enhancing community spirit. The recently opened Village Table has a steady stream of bookings throughout the year generating additional income for the charity.

The difference the charity's performance during the year has made to the beneficiaries of the charity and wider society

During the year, the charity continued to operate its day centre for local people with learning difficulties, as well as providing key social events for all local people. The Christmas Lights event brings a huge sense of community to the town as well as being a key social event for elderly or other vulnerable individuals who lack independent transport to Omagh and Enniskillen (the two closest large towns to Dromore). The Village Table service was available for the full year and provided meeting facilities to a wide range of local groups and businesses.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees

New trustees are identified through word of mouth. They come from the local community and are very often well known to existing members or trustees of the charity. Potential trustees are screened and appointed by a panel of trustees. An active recruitment process is not undertaken as the charity is completely community-driven with its members and trustees all being from the Dromore area.

Bankers	Ulster Bank Ltd, 14 High Street, Omagh, Co. Tyrone BT78 1BJ
Solicitors	Murnaghan Colton, 3 John Street, Omagh, Co. Tyrone BT78 1DW
Accountants	Rory P Gormley & Co. Ltd 37A Main Street, Dromore, Co. Tyrone BT78 3AE

Financial review

The charity's financial position at the end of the year ended 30 June 2023

The financial position of the charity at 30 June 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

Dromore 2000 Ltd

Company Registration Number - NI024615

Trustees' Annual Report for the year ended 30 June 2023

	2023	2022
	£	£
Net income	70	7,212
Unrestricted Revenue Funds available for the general purposes of the charity	46,918	49,383
Unrestricted revaluation reserve	165,948	165,948
Total Unrestricted Funds	212,866	215,331
Restricted Revenue Funds	20,681	18,146
Restricted Fixed Asset Funds	28,860	28,860
Total Restricted Funds	49,541	47,006
Total Funds	262,407	262,337

Financial review of the position at the reporting date, 30 June 2023

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Specific changes in fixed assets are detailed in the notes to the accounts.

Policies on reserves

As at the end of the financial year 30 June 2023 reserves held by the company amount to £262,407 (2022, £262,337). This figure is made up of a profit and loss reserve of £96,459 and a revaluation reserve of £165,948. These reserves provide security that the company will remain functioning if funding were to decrease, enabling the annual events to continue with no detrimental impact on the area and local community. Dromore 2000 Ltd has not defined the level of reserves to be held, either as a minimum or a maximum, but all surplus funds are reinvested back into the company and are held as described above for future projects and the future life of the company.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Employment of disabled persons

The company is an equal opportunities employer and would welcome any application by a person with a disability. At this time, there are no disabled persons employed by the company.

Details of The Independent Examiner

Dromore 2000 Ltd

Company Registration Number - NI024615

Trustees' Annual Report for the year ended 30 June 2023

Rory Gormley
Member of Institute of Financial Accountants
37A Main Street
Dromore
Omagh
Co Tyrone
BT78 3AE

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

Dromore 2000 Ltd

Company Registration Number - NI024615

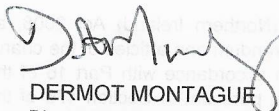
Trustees' Annual Report for the year ended 30 June 2023

The financial statements are set out on pages 12 to 20.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 4 March 2024.


DERMOT MONTAGUE
Director and Trustee

Dromore 2000 Ltd

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 June 2023

I report to the Trustees on my examination of the financial statements of the charitable company on pages 12 to 20 for the year ended 30 June 2023 which have been prepared in accordance with the Charities (Northern Ireland) Act 2008, as amended (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in Northern Ireland (CCNI), and under the historical cost convention and the accounting policies set out on page 19.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 9, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of 65(2) of The Charities (Northern Ireland) Act 2008, as amended (The Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 65(3) of the Act;
- b) follow the applicable procedures in the Directions to Independent Examiners made by the Charity Commission in Northern Ireland and;
- c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the Directions to Independent Examiners made by the Charity Commission in Northern Ireland, setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

Dromore 2000 Ltd

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination; and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 65(3) of the Act and in accordance with Directions to Independent Examiners made by the Charity Commission in Northern Ireland which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 63 of The Charities (Northern Ireland) Act 2008, as amended;

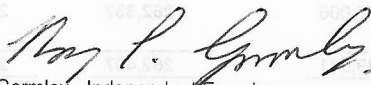
when preparing accounts on an accruals basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts;

have been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

have been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

Signed:-



Rory Gormley - Independent Examiner

Institute of Financial Accountants

37A Main Street

Dromore

Omagh

Co Tyrone

BT78 3AE

This report was signed on 4 March 2024

Dromore 2000 Ltd - Statement of Financial Activities for the year ended 30 June 2023

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 30 June 2023, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023 £	2023 £	2023 £	2022 £
Income & Endowments from:					
Donations & Legacies	A1	2,719	2,535	5,254	15,172
Charitable activities	A2	10,523	-	10,523	9,013
Investments	A4	275	-	275	13
Total income	A	13,517	2,535	16,052	24,198
Expenditure on:					
Charitable activities	B2	7,497	-	7,497	6,541
Other	B3	8,485	-	8,485	10,445
Total expenditure	B	15,982	-	15,982	16,986
Net income for the year		(2,465)	2,535	70	7,212
Net income after transfers	A-B-C	(2,465)	2,535	70	7,212
Net movement in funds		(2,465)	2,535	70	7,212
Reconciliation of funds:-					
	E				
Total funds brought forward		215,331	47,006	262,337	255,125
Total funds carried forward		212,866	49,541	262,407	262,337

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations

The notes attached on pages 19 to 20 form an integral part of these accounts.

Dromore 2000 Ltd - Statement of Financial Activities for the year ended 30 June 2023

Dromore 2000 Ltd - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:				
Donations & Legacies	A1	1,660	13,512	15,172
Charitable activities	A2	9,013	-	9,013
Other trading activities	A3	-	-	-
Investments	A4	13	-	13
Other	A5	-	-	-
Total income	A	10,686	13,512	24,198
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	6,341	200	6,541
Other	B3	10,225	220	10,445
Tax on surplus on ordinary activit	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	16,566	420	16,986
Net gains on investments	B4	-	-	-
Net income for the year		(5,880)	13,092	7,212
Transfers between funds	C	-	-	-
Net income after transfers		(5,880)	13,092	7,212
Net movement in funds		(5,880)	13,092	7,212
Reconciliation of funds:-				
Total funds brought forward		221,411	33,714	255,125
Total funds carried forward		215,531	46,806	262,337

All activities derive from continuing operations

A Statement of Total Recognised Gains and Losses is included in these accounts as a separate primary statement

Dromore 2000 Ltd - Statement of Financial Activities for the year ended 30 June 2023

The notes attached on pages 19 to 20 form an integral part of these accounts.

	Prior Year 2022	Prior Year 2023	Prior Year 2022	BORP Ret Funds	
	£	£	£		
Total funds carried forward	202,331	48,808	212,831		
Total funds brought forward	282,722	33,714	221,411		
Reconciliation of funds				E	
Net movement in funds	7,212	13,083	(7,867)		
Net income after transfers	7,212	13,083	(8,880)		
Transfers between funds	-	-	-	C	
Net income for the year	7,212	13,083	(8,880)		
Net gains on investments	-	-	-	B4	
Total expenditure	18,889	430	19,759	B	
Other taxation	-	-	-	B3	
Tax on surplus on ordinary activities	-	-	-	B2	
Other	10,448	230	10,258	B1	
Change in provisions	6,941	200	6,941	B1	
Rising funds	-	-	-	B1	
Expenditure on:					
Total income	24,709	13,212	19,996	A	
Other	-	-	-	A5	
Investments	12	-	12	A4	
Other trading activities	-	-	-	A3	
Charitable activities	9,013	-	9,013	A2	
Donations & legacies	15,172	13,212	1,980	A1	
Income & Endowments from:					

All activities derive from continuing operations
 A Statement of Total Recognised Gains and Losses is included in these accounts as a separate primary statement.

Dromore 2000 Ltd - Statement of Financial Activities for the year ended 30 June 2023

Statement of Total Recognised Gains and Losses for the year ended 30 June 2023

	2023 £	2022 £
Surplus for the year :-		
Net excess of income over expenditure from operations before tax	70	(4,305)
Realised gains on disposals of social investments which are programme related	-	-
Income from operations before tax in the Statement of Financial Activities	<u>70</u>	<u>(4,305)</u>
Add/(deduct) non income and expenditure items:-		
Grants for the acquisition of fixed assets	-	11,517
Net Movement in funds before taxation	<u>70</u>	<u>7,212</u>
Funds generated in the year as shown on Statement of Financial Activities	<u>70</u>	<u>7,212</u>

The notes attached on pages 19 to 20 form an integral part of these accounts.

Dromore 2000 Ltd - Statement of Financial Activities for the year ended 30 June 2023

Dromore 2000 Ltd - Resources applied in the year ended 30 June 2023 towards fixed assets for Charity use:-

	2023	2022
	£	£
Funds generated in the year as detailed in the SOFA	70	7,212
Resources applied on functional fixed assets	-	(12,381)
Other applications of funds	-	-
Net resources available to fund charitable activities	<u>70</u>	<u>(5,169)</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 19 to 20 form an integral part of these accounts.

Dromore 2000 Ltd - Statement of Financial Activities for the year ended 30 June 2023

Movements in revenue and capital funds for the year ended 30 June 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	49,383	18,146	67,529	60,317
Recognised gains and losses before transfers	(2,465)	2,535	70	7,212
	46,918	20,681	67,599	67,529
Closing revenue funds	46,918	20,681	67,599	67,529

	Designated Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
At 1 July	-	28,860	28,860	28,860
At 30 June	-	28,860	28,860	28,860

The purposes of the transfers to fixed asset funds are described in Note 18 to the accounts and under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Revaluation Reserve Fund

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
At 1 July	165,948	-	165,948	165,948
At 30 June	165,948	-	165,948	165,948

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	46,918	20,681	67,599	67,529
Fixed asset funds	-	28,860	28,860	28,860
Revaluation reserve fund	165,948	-	165,948	165,948
Total funds	212,866	49,541	262,407	262,337

The notes attached on pages 19 to 20 form an integral part of these accounts.

Dromore 2000 Ltd - Statement of Financial Activities for the year ended 30 June 2023

**Dromore 2000 Ltd
Income and Expenditure Account for the year ended 30 June 2023 as required by the
Companies Act 2006**

	2023	2022
	£	£
Income		
Income from operations	15,777	12,668
Investment income		
Interest receivable	275	13
Gross income in the year before exceptional items	16,052	12,681
Gross income in the year including exceptional items	16,052	12,681
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	5,782	4,717
Depreciation and amortisation	1,515	1,624
Governance costs	200	200
Other expenditure	8,485	10,445
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	15,982	16,986
Net income before tax in the financial year	70	(4,305)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	70	(4,305)
Retained surplus for the financial year	70	(4,305)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 19 to 20 form an integral part of these accounts.

Dromore 2000 Ltd - Balance Sheet as at 30 June 2023

	SORP		2023	2022
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	8	A2	53,315	54,830
Investments held as fixed assets	9	A4	150,000	150,000
Total fixed assets			<u>203,315</u>	<u>204,830</u>
Current assets		B		
Debtors	10	B2	833	2,259
Cash at bank and in hand		B4	61,344	59,143
Total current assets			<u>62,177</u>	<u>61,402</u>
Creditors: amounts falling due within one year	11	C1	<u>(3,085)</u>	<u>(3,895)</u>
Net current assets			59,092	57,507
The total net assets of the charity			<u>262,407</u>	<u>262,337</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	16	D2	20,681	18,146
Restricted Fixed Asset Funds	16	D2	28,860	28,860
			49,541	47,006
Unrestricted Funds				
Unrestricted Revenue Funds	16	D3	46,918	49,383
Unrestricted Revaluation Reserve	16	D4	<u>165,948</u>	<u>165,948</u>
			212,866	215,331
Designated Funds				
Total charity funds			<u>262,407</u>	<u>262,337</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

Dromore 2000 Ltd - Balance Sheet as at 30 June 2023

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



DERMOT MONTAGUE

Trustee

Approved by the board of trustees on 4 March 2024

The notes attached on pages 19 to 20 form an integral part of these accounts.

	2023	2022
Net current assets	17,307	89,002
The total net assets of the charity	282,337	282,407

	2023	2022
Total charity funds	282,337	282,407
Designated Funds	212,988	212,948
Unrestricted Funds	47,008	49,393
Unrestricted Revenue Funds	43,393	48,918
Unrestricted Reserves	103,948	102,948
Restricted Funds	47,008	49,393
Restricted Fixed Asset Funds	38,800	38,800
Restricted Revenue Funds	18,148	18,148
Restricted Funds	47,008	49,393

The SORP set out in the format SORP documents. As required by paragraph 4.90 of the SORP, the profit and loss account and other funds above have been agreed to the SORP.

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 478 of the Act.

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

Notes to the Accounts for the year ended 30 June 2023

1 Accounting policies

Policies relating to the production of the accounts

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in Northern Ireland (CCNI) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration

Measurement and estimation - all income, expenses, assets and liabilities are included at their monetary and invoice amounts, with the exception of depreciation which is included based on estimated detailed in the fixed assets note below.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. With increasing rental income combined with substantial reserves, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

The main risk to the charity is the continued availability of income streams, the largest of which is the rental income received from WHSCT. Public spending has been cut in recent years however, as the Day Centre is the only one of its kind in the area, funding is expected to continue to enable this vital service to survive.

Policies relating to categories of income and income recognition

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Dromore 2000 Ltd

Notes to the Accounts for the year ended 30 June 2023

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Policies relating to expenditure on goods and services provided to the charity

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 6.

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Dromore 2000 Ltd

Notes to the Accounts for the year ended 30 June 2023

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

All gains on fixed asset investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0 % straight line
Leasehold premises	2 % reducing balance
Plant and machinery	20 % reducing balance

A regular annual review of the likelihood of asset impairment is undertaken.

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 8.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Dromore 2000 Ltd

Notes to the Accounts for the year ended 30 June 2023

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors are measured at the transaction price (usually invoice price), and recognised in the period in which they were incurred. Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds at the balance sheet date.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is partially recoverable by the charity, and is therefore partially included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

Dromore 2000 Ltd

Notes to the Accounts for the year ended 30 June 2023

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

The charity does not have any financial instruments other than cash at the bank as detailed above.

5 Net surplus before tax in the financial year

	2023	2022
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	1,515	1,624

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity normally engages the services of volunteers for the purposes of organising, registration and stewarding at the events held during the year such as the Christmas Lights switch on event. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

8 Tangible fixed assets

Current Year	Land and Buildings	Plant & Machinery	Equipment, Fixtures & Fittings	Total
	£	£	£	£
Cost				
At 1 July 2022	80,864	1,540	6,732	89,136
At 30 June 2023	80,864	1,540	6,732	89,136
Depreciation				
At 1 July 2022	28,603	1,435	4,268	34,306
Charge for the year	1,060	21	434	1,515
At 30 June 2023	29,663	1,456	4,702	35,821
Net book value				
At 30 June 2023	51,201	84	2,030	53,315
At 30 June 2022	52,261	105	2,464	54,830

Dromore 2000 Ltd

Notes to the Accounts for the year ended 30 June 2023

<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Equipment, Fixtures & Fittings	Total
	£	£	£	£
Cost				
01 July 2021	69,141	1,540	6,074	76,755
Additions	11,723	-	658	12,381
30 June 2022	80,864	1,540	6,732	89,136
Depreciation				
01 July 2021	27,547	1,409	3,726	32,682
Charge for the year	1,056	26	542	1,624
30 June 2022	28,603	1,435	4,268	34,306
Net book value				
30 June 2022	52,261	105	2,464	54,830
30 June 2021	41,594	131	2,348	44,073
<i>Net book value of assets included above which were funded by restricted funds and where the charity is required under the terms of the gift to hold the asset on an ongoing basis.</i>				
			2023	2022
			£	£
Total of assets funded by restricted funds			38,548	39,490

9 Investments held as fixed assets

	Investments in subsidiaries	Listed investments	Other Classes of Investment	Total
	£	£	£	£
Carrying values of investments				
At 1 July 2022	-	-	150,000	150,000
At 30 June 2023	-	-	150,000	150,000
Analysis between fair value and historical cost				
Investments as above held at fair value	-	-	150,000	150,000
Analysis of Other Classes of Investment				

Dromore 2000 Ltd

Notes to the Accounts for the year ended 30 June 2023

	Included at historical cost, less write down	Included at fair value	Total
	£	£	£

Summary of other classes of investments at 30 June 2023

Cash or cash equivalents	-	150,000	150,000
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In relation to the investment property, the fair value of the asset was estimated by the a suitably experienced and knowledgeable individual engaged by the trustees based on a reasonable yield for the level of rental income, the area the property is located in, and the current state of upkeep of the property. A valuation has not been carried out by an independent valuer with a recognised professional qualification.

10 Debtors

	2023	2022
	£	£
Trade debtors	833	1,363
Other debtors	-	896
	<u>833</u>	<u>2,259</u>

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	21	2,447
Accruals	1,450	1,400
PAYE, NIC VAT and other taxes	1,059	-
Other creditors	555	48
	<u>3,085</u>	<u>3,895</u>

12 Revaluation reserve

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Current year				
At 1 July 2022	165,948	-	165,948	165,948
At 30 June 2023	<u>165,948</u>	<u>-</u>	<u>165,948</u>	<u>165,948</u>

All the revaluations in the prior year was unrestricted.

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2022	2022	2022
Prior year			

Dromore 2000 Ltd

Notes to the Accounts for the year ended 30 June 2023

	£	£	£
At start of previous year	165,948	-	165,948
At end of previous year	<u>165,948</u>	<u>-</u>	<u>165,948</u>

13 Income and Expenditure account summary

	2023	2022
	£	£
At 1 July 2022	84,872	89,177
Surplus after tax for the year	70	(4,305)
At 30 June 2023	<u>84,942</u>	<u>84,872</u>

14 Related party transactions

During the year the charity engaged the services and made a payment to a trustee under written agreement duly approved by the charity. This payment is detailed below. Nothing is owing to K McLaughlin at the balance sheet date.

	2023	2022
	£	£
Kathleen McLaughlin - Trustee		
Payment for insurance services	2,900	2,426

15 Particulars of how particular funds are represented by assets and liabilities

At 30 June 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	24,455	-	28,860	53,315
Investments at valuation:-				
Fixed asset investments	150,000	-	-	150,000
Current Assets	41,496	-	20,681	62,177
Current Liabilities	(3,085)	-	-	(3,085)
	<u>212,866</u>	<u>-</u>	<u>49,541</u>	<u>262,407</u>
At 1 July 2022				
	£	£	£	£
Tangible Fixed Assets	25,970	-	28,860	54,830
Investments at valuation:-				
Fixed asset investments	150,000	-	-	150,000
Current Assets	43,256	-	18,146	61,402
Current Liabilities	(3,895)	-	-	(3,895)
	<u>215,331</u>	<u>-</u>	<u>47,006</u>	<u>262,337</u>

16 Change in total funds over the year as shown in Note 15 , analysed by individual funds

Dromore 2000 Ltd

Notes to the Accounts for the year ended 30 June 2023

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	49,383	(2,465)	-	46,918
Unrestricted Revaluation Reserve	165,948	-	-	165,948
Total unrestricted and designated funds	215,331	(2,465)	-	212,866
Restricted funds:-				
Restricted Fixed Asset Funds	28,860	-	-	28,860
Restricted Revenue Funds	18,146	2,535	-	20,681
Total restricted funds	47,006	2,535	-	49,541
Total charity funds	262,337	70	-	262,407

17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	13,517	(15,982)	-	(2,465)
Restricted funds:-				
Restricted Revenue Funds	2,535	-	-	2,535
	16,052	(15,982)	-	70

18 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

Unrestricted Revaluation Reserve

This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.

Dromore 2000 Ltd

Notes to the Accounts for the year ended 30 June 2023

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.
Restricted Revenue Funds	This fund represents the restricted surplus arising on specific projects of the charity such as the heritage project.

19 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

	2023	2022
Restricted Revenue Funds	10,881	10,881
Restricted Fixed Asset Funds	28,880	28,880
Total restricted funds	39,761	39,761
Total charity funds	39,761	39,761

19 Analysis of movements in funds over the year as shown in Note 18

Movement in funds	2023	2022
Income	10,881	10,881
Expenditure	(10,881)	(10,881)
Other Gains & Losses	-	-
Total movement	-	-

The fund represents the unrestricted surplus arising on the revaluation of the charity's assets.

The fund represents the unrestricted surplus arising on the revaluation of the charity's assets.

These funds are held for the meeting the objectives of the charity and to provide reserves for future activities and subject to charity legislation, are free from all restrictions on their use.

Dromore 2000 Ltd

Detailed analysis of income and expenditure for the year ended 30 June 2023 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

20 Donations, Grants and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Revenue grants from government and public bodies				
Fermanagh & Omagh District Council	-	2,535	2,535	1,995
Total public sector revenue grants	-	2,535	2,535	1,995

All the grants in the prior year were unrestricted.

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Prior Year	-	1,995	1,995

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Sponsorship				
Small sponsorship gifts individually less than £1000	2,719	-	2,719	1,660
Total sponsorship income	2,719	-	2,719	1,660

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Capital grants from non public bodies				

Dromore 2000 Ltd

Detailed analysis of income and expenditure for the year ended 30 June 2023 as required by the SORP 2015

Small grants individually less than £1000	-	-	-	11,517
Total private sector capital grants	-	-	-	11,517

All the grants in the prior year were unrestricted.

Capital grants from non public bodies - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2022	2022	2022	
	£	£	£	
Prior Year	-	11,517	11,517	

Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	A1	2,719	2,535	5,254	15,172
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All the donations and gifts in the prior year were unrestricted.

	Unrestricted Funds	Restricted Funds	Prior Year Total Funds	
	2022	2022	2022	
	£	£	£	
Prior year				
Total Donations, Grants and Legacies	1,660	13,512	15,172	A1

21 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total funds
	2023	2023	2023	2022
	£	£	£	£
Primary purpose and ancillary trading				
Letting of property for charitable purposes	8,333	-	8,333	8,333
Village Table	2,190	-	2,190	680
Total Primary purpose and ancillary trading	10,523	-	10,523	9,013

22 Total Income from charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
Current year				

Dromore 2000 Ltd

Detailed analysis of income and expenditure for the year ended 30 June 2023 as required by the SORP 2015

	£	£	£	£
Total income from charitable trading	10,523	-	10,523	9,013
Total from charitable activities A2	10,523	-	10,523	9,013

23 Investment income

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Bank Interest Receivable	275	-	275	13
Total investment income A4	275	-	275	13

24 Expenditure on charitable activities - Charitable trading

<i>Current Year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Christmas Lights	6,989	-	6,989	6,291
Total charitable trading costs B2b	6,989	-	6,989	6,291

25 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Premises Expenses				
Rates and water charges	329	-	329	-
Light heat and power	721	-	721	801
Cleaning and waste management	105	-	105	50
Premises repairs, renewals and maintenance	1,454	-	1,454	3,641
Property insurance	2,229	-	2,229	2,426
Administrative overheads				
Telephone, fax and internet	574	-	574	545
Membership subscriptions	-	-	-	20
Software licences and expenses	348	-	348	-

Dromore 2000 Ltd

Detailed analysis of income and expenditure for the year ended 30 June 2023 as required by the SORP 2015

Advertising and marketing	122	-	122	-
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	1,371	-	1,371	1,366
Other legal and professional	13	-	13	13
Financial costs				
Bank charges	12	-	12	9
Depreciation & Amortisation in total for	1,515	-	1,515	1,624
Support costs before reallocation	8,793	-	8,793	10,495
Less support costs reallocated to specific activities				
To non charitable costs	(8,485)	-	(8,485)	(10,445)
Total support costs - Current Year	308	-	308	50

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

Administrative overheads

The basis of allocation of costs between activities is described under accounting policies

26 Other Expenditure - Governance costs

	Current year	Current year	Current year	Prior Year
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
Current Year	2023	2023	2023	2022
	£	£	£	£
Independent Examiner's fees	200	-	200	200
Total Governance costs	200	-	200	200
Prior Year	2022	2022	2022	
	£	£	£	
Independent Examiner's fees	-	200	200	

Dromore 2000 Ltd

Detailed analysis of income and expenditure for the year ended 30 June 2023 as required by the SORP 2015

Total Governance costs		-	200	200	
27 Total Charitable expenditure					
Current Year		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total charitable trading costs	B2b	6,989	-	6,989	6,291
Total support costs	B2d	308	-	308	50
Total Governance costs	B2e	200	-	200	200
Total charitable expenditure	B2	7,497	-	7,497	6,541
Prior Year		Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £	
Total charitable trading costs	B2b	6,291	-	6,291	
Total support costs	B2d	50	-	50	
Total Governance costs	B2e	-	200	200	
Total charitable expenditure	B2	6,341	200	6,541	

28 Other trading expenditure unrelated to fundraising or charitable activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Reallocated from support costs	8,485	-	8,485	10,445
Non charity expenditure	8,485	-	8,485	10,445

Other trading expenditure unrelated to fundraising or charitable activities - Prior Year analysis

	Unrestricted Funds	Restricted Funds	Total Funds
Prior Year	10,225	220	10,445

29 Total of other expenditure

Current year	Current year	Current year	Prior Year
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Dromore 2000 Ltd

Detailed analysis of income and expenditure for the year ended 30 June 2023 as required by the SORP 2015

	2023		2022	
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
Current Year	2023	2023	2023	2022
	£	£	£	£
Non charity expenditure	8,485	-	8,485	10,445
Total other expenditure	8,485	-	8,485	10,445
Prior Year	2022	2022	2022	2022
	£	£	£	£
Non charity expenditure	10,225	220	10,445	
Total other expenditure	10,225	220	10,445	

	2023		2022	
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
Current Year	2023	2023	2023	2022
	£	£	£	£
Non charity expenditure	8,485	-	8,485	10,445
Total other expenditure	8,485	-	8,485	10,445