Company registration number: NI032234
Charity registration number: 106111

UPPERLANDS COMMUNITY DEVELOPMENT LTD
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

Upperlands Community Development Ltd
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Upperlands Community Development Ltd
Company No. NI032234
Trustees' Report For The Year Ended 30 September 2025

The trustees present their report and the financial statements for the year ended 30 September 2025.

Objectives and Activities

Aims and Objectives

The principal activity of the company is to facilitate the improvement and development of social and economic conditions for the people living in the Upperlands area. The company works with local community, statutory authorities, voluntary and other organisations to provide services for children and young people, adults and ensures older people are supported and socially included. The company also aims to support economic activity and job creation, to improve health and wellbeing of the entire community, building cross community relations and to provide art, leisure and recreation activities for the community.

The company's centre includes a large hall, small hall and board room and is used by local and surrounding communities for events, classes and meetings, church groups, youth club, afterschools club etc. A weekly luncheon club for the elderly is run by the centre.

Other recent activities include set up of a mental health group, a couch to 5K fitness and wellbeing programme, Christmas tree switch on event, 4th of July cultural celebration and a visitor centre cultural programme.

Public Benefit

The direct benefits flowing from the organisations purposes are to ease the social and rural isolation that many suffer in the village locally, help the aged, help health, mental and social wellbeing, bringing everyone together, offering opportunities regardless of background. These are demonstrated in many ways throughout the year we hold events and classes where people from a wide range of backgrounds have the chance to meet and form lasting friendships.

We also allow other groups and charities to use our hall as well as locally residents to hold community events. We have a visitor centre and coffee shop that allows a central meeting place for community members regardless of background. We offer assistance and guidance to anyone who needs it and try to point them in the right direction to solve their problems if we can't. We run a weekly luncheon club for the elderly where they get a subsidised meal (some of these people are very socially isolated and this is one of the few occasions they get a chance to go out). We also hold crafts, seasonal events, healthy eating days and bus trips for this group. We run cross community bus trips locally with Granaghan Women's group in Swatragh. We offer volunteering opportunities to all regardless of background.

There is no harm arising from any of the purposes. The charities beneficiaries are a wide range of local and neighbouring community members regardless of their background, people who are older, youth, adults, people with mental health issues, people who are socially isolated, people who are struggling to get back to work etc. There is no private benefit.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2008 to have due regard to the public benefit guidance published by The Charity Commission for Northern Ireland.

The trustees have given due regard to the Charity Commission for Northern Ireland's guidance on public benefit

Description and Purpose

We work with local community, statutory authorities, voluntary and other organisations to provide services for children and young people, adults and to ensure older people are supported and socially included. To support economic activity and job creation. To improve health and wellbeing of the entire community, building cross community relations and to provide art, leisure and recreation activities for the community.

Achievements and Performance

Main Achievements

The company normally runs well supported community events, craft fairs, summer markets, Christmas Tree Switch on and Halloween parties etc. However due to the global pandemic all 'in person' activities ceased. UCDL were involved in delivering food parcels, meals on wheels, prescription collection and delivery, delivering craft packs for the children and a virtual Christmas light switch on. The centre also has units and industrial workshops available to rent at very competitive rates and we have helped a number of small businesses with start-up advice etc. The company also owns the Flax Coffee Shop and Flax Visitor Centre which are assets to the community and the Trustees feel that these help ease high levels of social isolation giving people central community meeting places.

Financial Review

Financial Position

The charity's results show an excess of expenditure over income for the year. Despite this the unrestricted reserves are still comfortably in excess of 12 months expenditure. Unrestricted reserves at 30 September 2025 amounted to £122,068 (2024 - £97,045), while restricted reserves amounted to £331,310 (2024 - £347,473).

Structure, Governance and Management

Governing Document

The company is run by a board of Trustees who are also the directors of the company. It is governed by its Memorandum & Articles of Association.

The Trustees work with a team of dedicated volunteers and have in the past worked with the probation board, the local jobcentre and network personnel to help those who have been long term unemployed get back to work and work/train with the company to prepare them for back to work.

Reference and Administrative Details

Trustees

Mr G R Kirkpatrick
Mrs E E Kirkpatrick
Mr W A Montgomery
Mrs M McAlary
Mr G C McIlwaine
Mrs M R O'Kane

Company Secretary

Mrs M R O'Kane

Charity Number

106111

Company Number

NI032234

Principal Address

The Linenhall Centre
67 Kilrea Road, Upperlands
Maghera
BT46 5RN

Independent Examiner

Nula Robinson

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mr G C McIlwaine

Trustee
30/07/2026

Upperlands Community Development Ltd
Independent Examiner's Report to the Trustees of Upperlands Community Development Ltd
For The Year Ended 30 September 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2025.

Responsibilities and Basis of Report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 65 of the Charities Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

N. Robinson

Nula Robinson

31/07/2026

Upperlands Community Development Ltd
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 30 September 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	50,170	-	50,170	9,566
Charitable activities:					
Community development		24,014	-	24,014	25,461
Investments	4	504	-	504	643
		74,688	-	74,688	35,670
EXPENDITURE ON:					
Charitable activities:	7				
Community development		(49,665)	(16,163)	(65,828)	(55,793)
NET INCOME/(EXPENDITURE)		25,023	(16,163)	8,860	(20,123)
NET MOVEMENT IN FUNDS		25,023	(16,163)	8,860	(20,123)
RECONCILIATION OF FUNDS:					
Total funds brought forward		97,045	347,472	444,517	464,640
TOTAL FUNDS CARRIED FORWARD	15	122,068	331,309	453,377	444,517

The notes on pages 10 to 15 form part of these financial statements.

Upperlands Community Development Ltd
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 30 September 2025

	Notes	Unrestricted funds	Restricted funds	2024 Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	9,566	-	9,566
Charitable activities:				
Community development		25,461	-	25,461
Investments	4	643	-	643
		35,670	-	35,670
EXPENDITURE ON:				
Charitable activities:	7			
Community development		(39,630)	(16,163)	(55,793)
NET EXPENDITURE		(3,960)	(16,163)	(20,123)
NET MOVEMENT IN FUNDS		(3,960)	(16,163)	(20,123)
RECONCILIATION OF FUNDS:				
Total funds brought forward		101,005	363,635	464,640
TOTAL FUNDS CARRIED FORWARD	15	97,045	347,472	444,517

The notes on pages 10 to 15 form part of these financial statements.

Upperlands Community Development Ltd
Balance Sheet
As At 30 September 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	**12**	32,857	331,309	364,166	371,375
		32,857	331,309	364,166	371,375
CURRENT ASSETS					
Debtors	**13**	36,115	-	36,115	36,115
Cash at bank and in hand		56,293	-	56,293	40,195
		92,408	-	92,408	76,310
Creditors: Amounts Falling Due Within One Year	**14**	(3,197)	-	(3,197)	(3,168)
NET CURRENT ASSETS (LIABILITIES)		89,211	-	89,211	73,142
TOTAL ASSETS LESS CURRENT LIABILITIES		122,068	331,309	453,377	444,517
NET ASSETS		122,068	331,309	453,377	444,517
FUNDS OF THE CHARITY					
Restricted Funds				331,309	347,472
Unrestricted Funds				122,068	97,045
TOTAL FUNDS	**15**			453,377	444,517

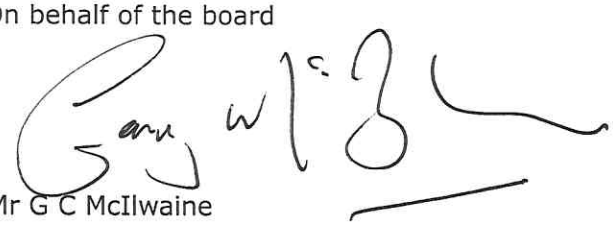
For the year ending 30 September 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

On behalf of the board



Mr G C McIlwaine

Trustee
30/07/2026

The notes on pages 10 to 15 form part of these financial statements.

1. General Information

Upperlands Community Development Ltd is a company limited by guarantee, incorporated in Northern Ireland, registered number NI032234 and registered charity number 106111. The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

2.3. Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

2.4. Tangible Fixed Assets and Depreciation

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

Freehold	straight line over 60 years
Plant & Machinery	fully depreciated fixtures
Fixtures & Fittings	5% reducing balance

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025 Unrestricted funds £	2024 Unrestricted funds £
Donations and gifts	1,561	2,170
Grants	48,609	7,396
	50,170	9,566

4. Investment Income

	2025 Unrestricted funds £	2024 Unrestricted funds £
Bank interest receivable	504	643

5. Government Grants

Government grants recognised in the accounts were as follows:

	2025 £	2024 £
Grants received	48,609	7,396

6. Net Income/(Expenditure)

The net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	17,892	17,421

7. Analysis of Expenditure

	2025 Support costs (see note 8)
	£
Community development	65,828

	2024 Support costs (see note 8)
	£
Community development	55,793

8. Support Costs

	2025 Community development
	£
Employee costs	11,522
Premises expenses	27,981
General administration	5,987
Depreciation	17,892
Interest payable	163
Governance costs	2,283
	65,828

	2024 Community development
	£
Employee costs	9,414
Premises expenses	21,672
General administration	5,260
Depreciation	17,421
Interest payable	174
Governance costs	1,852
	55,793

9. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	1,200	1,200

10. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	10,814	8,807

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

11. Average Number of Employees

Average number of employees during the year was: 1 (2024: 1)

12. Tangible Assets

	Land & Property Freehold	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£	£
Cost				
As at 1 October 2024	969,782	24,124	102,517	1,096,423
Additions	-	-	10,683	10,683
As at 30 September 2025	969,782	24,124	113,200	1,107,106
Depreciation				
As at 1 October 2024	622,310	24,124	78,614	725,048
Provided during the period	16,163	-	1,729	17,892
As at 30 September 2025	638,473	24,124	80,343	742,940
Net Book Value				
As at 30 September 2025	331,309	-	32,857	364,166
As at 1 October 2024	347,472	-	23,903	371,375

13. Debtors

	2025	2024
	£	£
Due within one year		
Amounts owed by group undertakings	36,115	36,115

14. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Taxation and social security	422	693
Accruals and deferred income	2,775	2,475
	3,197	3,168

15. Movement in Funds

	As at 1 October 2024	Income	Expenditure	As at 30 September 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	97,045	74,688	(49,665)	122,068
Restricted funds				
Restricted fund	347,472	-	(16,163)	331,309
Total funds	444,517	74,688	(65,828)	453,377

	As at 1 October 2023	Income	Expenditure	As at 30 September 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	101,005	35,670	(39,630)	97,045
Restricted funds				
Restricted fund	363,635	-	(16,163)	347,472
Total funds	464,640	35,670	(55,793)	444,517

16. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

17. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

18. Company limited by guarantee

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

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	1,561	2,170
Government Grants	48,609	7,396
	50,170	9,566
Charitable Activities:		
Community development		
Rental income	24,014	25,461
	24,014	25,461
Investments		
Bank interest receivable	504	643
	504	643
	74,688	35,670
EXPENDITURE ON:		
Charitable Activities:		
Community development		
Wages and salaries	(10,814)	(8,807)
Travel and subsistence expenses	(708)	(607)
Rates	(2,635)	(4,313)
Light and heat	(7,004)	(5,870)
Repairs and maintenance	(9,334)	(3,829)
Cleaning	(1,086)	(1,118)
Premises insurance	(7,922)	(6,542)
Computer and IT repairs and maintenance	(458)	(657)
Advertising and marketing costs	(366)	(391)
Telecommunications and data costs	(900)	(372)
Sundry expenses	(4,263)	(3,840)
Depreciation of fixtures and fittings	(1,729)	(1,258)
Depreciation of freehold land and property	(16,163)	(16,163)

...CONTINUED

Bank charges	(163)	(174)
Independent examiner's fees	(1,200)	(1,200)
Professional fees	(1,083)	(652)
	(65,828)	(55,793)
	(65,828)	(55,793)
NET INCOME/(EXPENDITURE)	8,860	(20,123)