

Company registration number: NI683031

Charity registration number: 108401

Dechomet Community Group Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 October 2023

Dechomet Community Group Ltd

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Dechomet Community Group Ltd

Reference and Administrative Details

Charity Registration Number 108401

Company Registration Number NI683031

Registered Office The charity is incorporated in Northern Ireland.
1 Closkelt Road
Castlewellan
Co Down
BT31 9QE

Independent Examiner KPS Accountants Limited
50A Main Street
Newcastle
Co Down
BT33 0AD

Dechomet Community Group Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 October 2023.

Objectives and activities

Objects and aims

Dechomet Community Group Ltd is based in a rural isolated Community in Co Down, In the period of this report we ran a successful set of activities in the heart of the community bringing the community together promoting social inclusion to all regardless of race, national or ethnic origin, disability, age, gender, sexual orientation, transgender identity or religion/belief.

Dechomet Community Group Ltd is established to:

- Promote the health and well-being of the inhabitants (beneficiaries) of Dechomet, helping to improve life expectancy and the avoidance of premature deaths
- The promotion of good community relations among the beneficiaries regardless of religious belief, political opinion, marital status or sexual orientation
- To promote social inclusion, reduce isolation and increase social networks for the inhabitants of Dechomet and surrounding rural area;
- To advance education, personal development and facilitate shared learning for all residents of the area of benefit;
- To promote community development and capacity building through establishing activity programmes that will engage the beneficiaries, young and old, and lead to improved confidence and self-esteem and a reduction of anti-social behaviour and crime in this isolated, rural area.

Objectives, strategies and activities

We applied for and successful in attracting funding from several agencies including Awards for all and Newry and Mourne council .

This funding enabled us to provide programs in the heart of the community for all the community at a time when our community was still suffering the aftereffects of COVID and the lack of programs in the area.

We ran a successful Christmas event in December with a Christmas Tree switch on and a video of Santa visiting both Dechomet and Drumadonnell primary school and leaving a selection box for all the children. This was shared on our social channels aimed at both young and old.

In the spring we launched a successful Yoga program for the ladies in the community at the local school hall and continued into the Autumn months which was well attended and supported throughout the year.

As we moved into the summer we provided a very successful summer scheme facilitated by an CoreKidsNI for Circa 120 children in the community providing a free Summer scheme for one week at the height of the summer that was well attended and enjoyed by all.

We used social media, the local schools and word of mouth to promote these events and we were very grateful to the funding bodies for their support.

The majority of this funding was spent in 2023 and we were able to continue these activities into 2024 with a Surplus that was not spent in the accounting period.

Dechomet Community Group Ltd

Trustees' Report

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- Liam Patrick Doyle
- Martin Kearney
- Margaret Mary Doyle
- Roisin O'Higgins
- Karen Malcomson

Structure, governance and management

Governing document

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

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Statement of trustees' responsibilities

The trustees (who are also the directors of Dechomet Community Group Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Dechomet Community Group Ltd

Trustees' Report

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 24 February 2025 and signed on its behalf by:

M Kearney
24/Feb/2025 11:44:44

Martin Kearney

.....
Martin Kearney
Trustee

Dechomet Community Group Ltd

Independent Examiner's Report to the trustees of Dechomet Community Group Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2023.

Responsibilities and basis of report

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;

follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and

state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

Dechomet Community Group Ltd

Independent Examiner's Report to the trustees of Dechomet Community Group Ltd ('the Company')

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

N Toner
24/Feb/2025 11:45:35

Nicole Toner

.....
Nicole Toner
ACCA
KPS Accountants Ltd
50A Main Street
Newcastle
Co Down
BT33 0AD

24 February 2025

Dechomet Community Group Ltd

Statement of Financial Activities for the Year Ended 31 October 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies	3	9,990	9,990
Other trading activities	4	2,086	2,086
Total income		12,076	12,076
Expenditure on:			
Raising funds		(6,113)	(6,113)
Charitable activities		(874)	(874)
Total expenditure		(6,987)	(6,987)
Net income		5,089	5,089
Net movement in funds		5,089	5,089
Reconciliation of funds			
Total funds brought forward		(234)	(234)
Total funds carried forward	8	4,855	4,855

The notes on pages 10 to 14 form an integral part of these financial statements.

Dechomet Community Group Ltd

Statement of Financial Activities for the Year Ended 31 October 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies	3	12,224	12,224
Other trading activities	4	1,781	1,781
Total income		14,005	14,005
Expenditure on:			
Raising funds		(11,420)	(11,420)
Charitable activities		(2,819)	(2,819)
Total expenditure		(14,239)	(14,239)
Net expenditure		(234)	(234)
Net movement in funds		(234)	(234)
Reconciliation of funds			
Total funds carried forward	8	(234)	(234)

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 8.

The notes on pages 10 to 14 form an integral part of these financial statements.

Dechomet Community Group Ltd
(Registration number: NI683031)
Balance Sheet as at 31 October 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand	6	5,515	366
Creditors: Amounts falling due within one year	7	<u>(660)</u>	<u>(600)</u>
Net assets/(liabilities)		<u>4,855</u>	<u>(234)</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>4,855</u>	<u>(234)</u>
Total funds	8	<u>4,855</u>	<u>(234)</u>

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on 24 February 2025 and signed on their behalf by:

M Kearney
24/Feb/2025 11:44:44

Martin Kearney

.....
Martin Kearney
Trustee

The notes on pages 10 to 14 form an integral part of these financial statements.

Dechomet Community Group Ltd

Notes to the Financial Statements for the Year Ended 31 October 2023

1 Charity status

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

1 Closkelt Road
Castlewellan
Co Down
BT31 9QE

These financial statements were authorised for issue by the trustees on 24 February 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Dechomet Community Group Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Dechomet Community Group Ltd

Notes to the Financial Statements for the Year Ended 31 October 2023

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

Dechomet Community Group Ltd

Notes to the Financial Statements for the Year Ended 31 October 2023

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Grants, including capital grants; Grants from other charities	9,990	9,990
Total for period ended 31 October 2023	9,990	9,990
Total for period ended 31 October 2022	12,224	12,224

4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income; Other trading income	2,086	2,086
Total for period ended 31 October 2023	2,086	2,086
Total for period ended 31 October 2022	1,781	1,781

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	5,515	366

7 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	660	600

Dechomet Community Group Ltd

Notes to the Financial Statements for the Year Ended 31 October 2023

8 Funds

	Balance at 1 November 2022 £	Incoming resources £	Resources expended £	Balance at 31 October 2023 £
Unrestricted funds				
General	<u>(234)</u>	<u>12,076</u>	<u>(6,987)</u>	<u>4,855</u>
		Incoming resources £	Resources expended £	Balance at 31 October 2022 £
Unrestricted funds				
General		<u>14,005</u>	<u>(14,239)</u>	<u>(234)</u>

9 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 October 2023 £
Current assets	5,515	5,515
Current liabilities	<u>(660)</u>	<u>(660)</u>
Total net assets	<u>4,855</u>	<u>4,855</u>
	Unrestricted funds General £	Total funds at 31 October 2022 £
Current assets	366	366
Current liabilities	<u>(600)</u>	<u>(600)</u>
Total net assets	<u>(234)</u>	<u>(234)</u>

Dechomet Community Group Ltd

Notes to the Financial Statements for the Year Ended 31 October 2023

10 Analysis of net funds

	At 1 November 2022 £	At 31 October 2023 £
Cash at bank and in hand	366	366
Net debt	366	366
	At 13 October 2021 £	At 31 October 2022 £
Net debt	-	-

Dechomet Community Group Ltd

Statement of Financial Activities by fund for the Year Ended 31 October 2023

Unrestricted Funds

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	9,990	12,224
Other trading activities	<u>2,086</u>	<u>1,781</u>
Total income	<u>12,076</u>	<u>14,005</u>
Expenditure on:		
Raising funds	(6,113)	(11,420)
Charitable activities	<u>(874)</u>	<u>(2,819)</u>
Total expenditure	<u>(6,987)</u>	<u>(14,239)</u>
Net income/(expenditure)	<u>5,089</u>	<u>(234)</u>
Net movement in funds	5,089	(234)
Reconciliation of funds		
Total funds brought forward	<u>(234)</u>	<u>-</u>
Total funds carried forward	<u><u>4,855</u></u>	<u><u>(234)</u></u>

Dechomet Community Group Ltd

Detailed Statement of Financial Activities for the Year Ended 31 October 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	9,990	12,224
Other trading activities (analysed below)	<u>2,086</u>	<u>1,781</u>
Total income	<u>12,076</u>	<u>14,005</u>
Expenditure on:		
Raising funds (analysed below)	(6,113)	(11,420)
Charitable activities (analysed below)	<u>(874)</u>	<u>(2,819)</u>
Total expenditure	<u>(6,987)</u>	<u>(14,239)</u>
Net income/(expenditure)	<u>5,089</u>	<u>(234)</u>
Net movement in funds	5,089	(234)
Reconciliation of funds		
Total funds brought forward	<u>(234)</u>	<u>-</u>
Total funds carried forward	<u><u>4,855</u></u>	<u><u>(234)</u></u>

Dechomet Community Group Ltd

Detailed Statement of Financial Activities for the Year Ended 31 October 2023

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Appeals and donations	-	200
Grants and subsidies	9,990	12,024
	<u>9,990</u>	<u>12,224</u>
<i>Other trading activities</i>		
Activity income	2,086	947
Other	-	834
	<u>2,086</u>	<u>1,781</u>
<i>Raising funds</i>		
Cost of activities	(5,513)	(10,540)
Subcontract cost	(600)	(880)
	<u>(6,113)</u>	<u>(11,420)</u>
<i>Charitable activities</i>		
Insurance	(249)	(230)
Charitable donations	100	(1,868)
Sundry expenses	-	(62)
Independent examiner's fee	(660)	(600)
Bank charges	(65)	(59)
	<u>(874)</u>	<u>(2,819)</u>