

Dungannon Sub Aqua Club/ Search And Recovery

Northern Ireland · Charity number 102776

Details

Known as	DSAC
Status	Received
Registered	2015-06-03
Register	View on the Charity Commission for Northern Ireland register

Contact

Address 15 Derrylappin Road
Brantry
Dungannon
County Tyrone
BT70 1Is
BT70 1LS

Phone 028 37548798

Email dungannonsac@live.com

Activities

Purposes: The main purpose of our club is to promote Scuba Diving and Snorkelling in a safe and positive light, in which we strive to foster and develop this skills of new and existing members. We encourage awareness and respect of the Aquatic Environment in which we operate and also to protect and preserve the marine environment in all and any location club members are active. The main purpose of our Search and Recovery Unit is to aid the Civil Authorities on the recovery of missing persons and to protect and preserve the marine and aquatic environment to the best of our ability.

What the charity does: The advancement of health or the saving of lives, The advancement of amateur sport, The advancement of environmental protection or improvement

How the charity works: Animal welfare, Community development, Cross-border/cross-community, Cultural, Education/training, Environment/sustainable development/conservation, Heritage/historical, Medical/health/sickness, Relief of poverty, Search and rescue, Sport/recreation, Youth development

Who the charity helps: Adult training, Children (5-13 year olds), Ethnic minorities, General public, Interface communities, Men, Older people, Unemployed/low income, Voluntary and community sector, Women, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£8,571	£6,645	£0	0
2024-08-31	£8,978	£7,545	£0	0

Trustees

Name	Role	Appointed
Mr Aidan Abernethy		
Mr Damian O'donnell		
Mrs Audrey Brady		

Dungannon Sub Aqua Club/ Search And Recovery

Northern Ireland - Charity number 102776

Accounts

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

NORTHERN IRELAND CHARITY No NIC102776

**REPORT AND FINANCIAL STATEMENTS
FOR THE 12 MONTH PERIOD ENDED 31 AUGUST 2025**

**McDonald O'Neill & Co.
Chartered Accountants
5 Union Buildings
Union Place
DUNGANNON
BT70 1DL**

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

**INDEX TO THE FINANCIAL STATEMENTS
FOR THE 12-MONTH PERIOD ENDED 31 AUGUST 2025**

GENERAL INFORMATION.....	3
TRUSTEES REPORT	4
INDEPENDENT EXAMINER'S REPORT	6
SUMMARY INCOME & EXPENDITURE ACCOUNT	7
BALANCE SHEET AS AT 31 AUGUST 2025	8
NOTES TO THE FINANCIAL STATEMENTS FOR THE 12 MONTHS TO 31 AUGUST 2025	9

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

GENERAL INFORMATION

Trustees

Mr Aidan Abernethy (Chairperson)
Mr Damian O'Donnell
Mrs Audrey Brady

Administrative address

15 Derrylappin Road
Brantry
DUNGANNON
Co Tyrone
BT70 1LS

Accountants

McDonald O'Neill & Co.
Chartered Accountants
5 Union Buildings
Union Place
DUNGANNON
Co. Tyrone
BT70 1DL

Bankers

Danske Bank
5 Market Square
DUNGANNON
BT70 1AB

Charity Number

NIC102776

Inland Revenue Tax Ref.

NI00415

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

TRUSTEES REPORT

Structure, Governance & Management in Northern Ireland

The charity was established in Northern Ireland in 2003.

The current Trustees and members of the Committee are:-

- Mr Aidan Abernethy (Chairperson)
- Mr Damian O'Donnell
- Mrs Audrey Brady

Charitable Status

The Club has been accepted as a charity for tax purposes by the HM Revenue and Customs. The HMRC reference number is: -

NI00415

The Club has been registered with the Charity Commission for Northern Ireland from 3rd June 2015 under the Charity number:-

NIC102776

Statement of Compliance

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

Principal Activities

- Dungannon Sub Aqua Club is an all-inclusive amateur sports club incorporating a search and recovery rescue unit, governed by the Irish Underwater Council (CFT).
- The Club was established to:-
- Promote, facilitate and support the improvement of fitness levels of our members.
- Support the development of new skills such as scuba diving, snorkeling and first aid, while encouraging awareness and respect for the aquatic environment.

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

- Provide vital assistance to the Civil Authorities on the rescue and recovery of missing persons.
- Assist in the protection and preservation of the marine environment including the management of regular coastline cleanup operations.
- Provide assistance to Sea Search Ireland which is actively involved in the logging, identification and preservation of all marine life.
- Educate youth groups from socially and financially deprived backgrounds by offering programs, enabling them take part in sport while improving fitness and social skills.
- The Club's objectives for the 2025 year were to continue to encourage member progression through the various diving grades with the possibility of achieving instructor level. We also encouraged our new members to become involved in search and rescue and take part in training exercises. In the 2026 year, we hope to continue to encourage member progression through the various diving grades and become involved in water based environmental issues.
- We again successfully fulfilled the minimum search and rescue exercises as required by our governing body the Irish Underwater Council (CFT) to remain on their Search and Recovery register.

Financial Review

The Trustees have a procedure in place to review the accounts annually. The charity's accounts will be prepared each year to 31 August. These accounts cover the year to 31 August 2025 and reveal a surplus of £1,926

Risk Management

The Trustees are aware of the risks to which the charity may be exposed. A formal risk assessment process and strategies for dealing with identified risk areas is being formalised.

SIGNED: Do Bui
Trustee

DATE: 25-05-26

SIGNED: Adam Abernethy
Trustee

DATE: 25-05-26

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF DUNGANNON SUB-AQUA CLUB**

We report to the charity trustees on our examination of the accounts for the year ended 31 August 2025 which are set out on pages 7 to 9.

Respective responsibilities of trustees and examiner

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is our 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 our attention.

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.


Our 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.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We have completed our 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, we have found no matters that require drawing to your attention.



McDONALD O'NEILL & CO
Chartered Accountants
5 Union Buildings
Union Place
Dungannon
Co. Tyrone

Date: 15 May 2026

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

**SUMMARY INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2025**

	2025	2024
	£	£
INCOME		
Membership Subscriptions	2,880	4,225
Release of Grant	328	576
Revenue Grant	1,958	-
Donations and fundraising	3,405	4,177
Bank Interest	-	-
Total Income	<u>8,571</u>	<u>8,978</u>
EXPENDITURE		
Swimming pool hire	937	758
Diving Equipment maintenance	70	888
Boat fuel and expenses	577	100
Insurance	704	504
Motor running expenses	844	1,079
Fundraising costs	476	-
Accounts & Professional	438	360
General	50	248
Depreciation – Boat	330	389
Depreciation – Diving Equipment	564	626
Depreciation – Motor Vehicles	1,613	2,150
(Profit)/Loss on disposal	-	392
Financial Expenses	<u>6,603</u>	<u>7,494</u>
Bank charges	42	51
Total Expenses	<u>6,645</u>	<u>7,545</u>
SURPLUS OF INCOME OVER EXPENDITURE	<u>1,926</u>	<u>1,433</u>

We approve the financial statements which comprise the Income & Expenditure Account, Balance Sheet and Notes. We acknowledge our responsibility for the financial statements, including the appropriateness of the accounting policies, and for providing McDonald O'Neill & Co. with all information and explanations necessary for their compilation.

SIGNED: Do An
Trustee

DATE: 25-05-26

SIGNED: Aidan Abernethy
Trustee

DATE: 25-05-26

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

BALANCE SHEET AS AT 31 AUGUST 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Equipment	1	11,780	14,287
CURRENT ASSETS			
Bank Accounts		3,314	1,709
Other Debtors		-	-
		<u>3,314</u>	<u>1,709</u>
CURRENT LIABILITIES			
Creditors & Accruals		(1,150)	(3,650)
NET CURRENT ASSETS			
		<u>2,164</u>	<u>(1,941)</u>
DEFERRED CREDIT	2	(2,150)	(2,478)
TOTAL ASSETS			
		<u>11,794</u>	<u>9,868</u>
Represented By:			
Funds at start of the year		9,868	8,435
Surplus for year		1,926	1,433
FUNDS BALANCE			
		<u>11,794</u>	<u>9,868</u>

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE 12 MONTHS TO 31 AUGUST 2025**

1. FIXED ASSETS

	Diving Equipment	Boat & Accessories	Motor Vehicles	Total
	£	£	£	£
Opening Cost/Valuation	14,014	12,659	8,600	35,273
Additions	-	-	-	-
Disposal	-	-	-	-
At 31 August 2025	<u>14,014</u>	<u>12,659</u>	<u>8,600</u>	<u>35,273</u>
Depreciation				
Opening	8,379	10,457	2,150	20,986
Charge for year	330	564	1,613	2,507
Elimination on disposal	-	-	-	-
At 31 August 2025	<u>8,709</u>	<u>11,021</u>	<u>3,763</u>	<u>23,493</u>
Written Down Value	<u>5,305</u>	<u>1,638</u>	<u>4,837</u>	<u>11,780</u>

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

Diving Equipment	10% Reducing Balance
Boat & Accessories	15% Reducing Balance
Motor Vehicle	25% Reducing Balance

2. DEFERRED CREDIT

The Club received assistance from Mid Ulster Council towards the cost of a Club Boat, Diving Equipment and Motor Vehicle. The grants are being released over the expected life of each asset.

	2025	2024
	£	£
Opening Balance	2,478	3,054
Assistance received	-	-
Released Year Ended 31 August 2024	(328)	(576)
Balance at 31 August 2024	<u>2,150</u>	<u>2,478</u>

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

3. CHARITY COMMISSION

The Club has been registered as a Charity by the Charity Commission for Northern Ireland with effect from June 2015. The Club has been registered with HMRC as a Charity.

Dungannon Sub Aqua Club/ Search And Recovery

Northern Ireland - Charity number 102776

Accounts

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

NORTHERN IRELAND CHARITY No NIC102776

**REPORT AND FINANCIAL STATEMENTS
FOR THE 12 MONTH PERIOD ENDED 31 AUGUST 2024**

**McDonald O'Neill & Co.
Chartered Accountants
5 Union Buildings
Union Place
DUNGANNON
BT70 1DL**

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

**INDEX TO THE FINANCIAL STATEMENTS
FOR THE 12-MONTH PERIOD ENDED 31 AUGUST 2024**

GENERAL INFORMATION.....	3
TRUSTEES REPORT	4
INDEPENDENT EXAMINER'S REPORT	6
SUMMARY INCOME & EXPENDITURE ACCOUNT.....	7
BALANCE SHEET AS AT 31 AUGUST 2024	8
NOTES TO THE FINANCIAL STATEMENTS FOR THE 12 MONTHS TO 31 AUGUST 2024	9

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

GENERAL INFORMATION

Trustees

Mr Aidan Abernethy (Chairperson)
Mr Damian O'Donnell
Mrs Audrey Brady

Administrative address

15 Derrylappin Road
Bantry
DUNGANNON
Co Tyrone
BT70 1LS

Accountants

McDonald O'Neill & Co.
Chartered Accountants
5 Union Buildings
Union Place
DUNGANNON
Co. Tyrone
BT70 1DL

Bankers

Danske Bank
5 Market Square
DUNGANNON
BT70 1AB

Charity Number

NIC102776

Inland Revenue Tax Ref.

NI00415

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

TRUSTEES REPORT

Structure, Governance & Management in Northern Ireland

The charity was established in Northern Ireland in 2003.

The current Trustees and members of the Committee are:-

- Mr Aidan Abernethy (Chairperson)
- Mr Damian O'Donnell
- Mrs Audrey Brady

Charitable Status

The Club has been accepted as a charity for tax purposes by the HM Revenue and Customs.
The HMRC reference number is: -

NI00415

The Club has been registered with the Charity Commission for Northern Ireland from 3rd June 2015 under the Charity number:-

NIC102776

Statement of Compliance

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

Principal Activities

- Dungannon Sub Aqua Club is an all-inclusive amateur sports club incorporating a search and recovery rescue unit, governed by the Irish Underwater Council (CFT).
- The Club was established to:-
- Promote, facilitate and support the improvement of fitness levels of our members.
- Support the development of new skills such as scuba diving, snorkeling and first aid, while encouraging awareness and respect for the aquatic environment.

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

- Provide vital assistance to the Civil Authorities on the rescue and recovery of missing persons.
- Assist in the protection and preservation of the marine environment including the management of regular coastline cleanup operations.
- Provide assistance to Sea Search Ireland which is actively involved in the logging, identification and preservation of all marine life.
- Educate youth groups from socially and financially deprived backgrounds by offering programs, enabling them take part in sport while improving fitness and social skills.
- The Club's objectives for the 2024 year were to continue to encourage member progression through the various diving grades with the possibility of achieving instructor level. We also encouraged our new members to become involved in search and rescue and take part in training exercises. In the 2025 year, we hope to continue to encourage member progression through the various diving grades and become involved in water based environmental issues.
- We again successfully fulfilled the minimum search and rescue exercises as required by our governing body the Irish Underwater Council (CFT) to remain on their Search and Recovery register.

Financial Review

The Trustees have a procedure in place to review the accounts annually. The charity's accounts will be prepared each year to 31 August. These accounts cover the year to 31 August 2024 and reveal a surplus of £1,433

Risk Management

The Trustees are aware of the risks to which the charity may be exposed. A formal risk assessment process and strategies for dealing with identified risk areas is being formalised.

SIGNED: Audrey Brody
Trustee

DATE: 19-6-25

SIGNED: Adam Abernethy
Trustee

DATE: 19-06-25

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF DUNGANNON SUB-AQUA CLUB**

We report to the charity trustees on our examination of the accounts for the year ended 31 August 2024 which are set out on pages 7 to 9.

Respective responsibilities of trustees and examiner

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is our 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 our attention.

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

Our 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.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We have completed our 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, we have found no matters that require drawing to your attention.

McDonald O'Neill + Co
McDONALD O'NEILL & CO
Chartered Accountants
5 Union Buildings
Union Place
Dungannon
Co. Tyrone

Date: 19 June 2025

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

**SUMMARY INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2024**

	2024 £	2023 £
INCOME		
Membership Subscriptions	4,225	2,750
Release of Grant	576	506
Revenue Grant	-	-
Donations	4,177	300
Bank Interest	-	-
Total Income	<u>8,978</u>	<u>3,556</u>
EXPENDITURE		
Swimming pool hire	758	427
Diving Equipment maintenance	888	1,196
Boat fuel and expenses	100	-
Insurance	504	338
Motor running expenses	1,079	2,009
Advertising	-	-
Accounts & Professional	360	438
General	248	-
Depreciation – Boat	389	457
Depreciation – Diving Equipment	626	696
Depreciation – Motor Vehicles	2,150	131
(Profit)/Loss on disposal	392	-
	<u>7,494</u>	<u>5,692</u>
Financial Expenses		
Bank charges	51	40
Total Expenses	<u>7,545</u>	<u>5,732</u>
SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE	<u>1,433</u>	<u>(2,176)</u>

We approve the financial statements which comprise the Income & Expenditure Account, Balance Sheet and Notes. We acknowledge our responsibility for the financial statements, including the appropriateness of the accounting policies, and for providing McDonald O'Neill & Co. with all information and explanations necessary for their compilation.

SIGNED: Audrey Brady
Trustee

DATE: 19-6-25

SIGNED: Aidan Abonetto
Trustee

DATE: 19-06-25

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

BALANCE SHEET AS AT 31 AUGUST 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Equipment	1	14,287	9,243
CURRENT ASSETS			
Bank Accounts		1,709	2,696
Other Debtors		-	-
		<u>1,709</u>	<u>2,696</u>
CURRENT LIABILITIES			
Creditors & Accruals		(3,650)	(450)
NET CURRENT ASSETS			
		<u>(1,941)</u>	<u>2,246</u>
DEFERRED CREDIT	2	(2,478)	(3,054)
TOTAL ASSETS			
		<u>9,868</u>	<u>8,435</u>
Represented By:			
Funds at start of the year		8,435	10,611
Surplus/(Deficit) for year		1,433	(2,176)
FUNDS BALANCE			
		<u>9,868</u>	<u>8,435</u>

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE 12 MONTHS TO 31 AUGUST 2024**

1. FIXED ASSETS

	Diving Equipment	Boat & Accessories	Motor Vehicles	Total
	£	£	£	£
Opening Cost/Valuation	14,014	12,659	1,650	28,323
Additions	-	-	8,600	8,600
Disposal	-	-	1,650	1,650
At 31 August 2024	<u>14,014</u>	<u>12,659</u>	<u>8,600</u>	<u>35,273</u>
Depreciation				
Opening	7,753	10,068	1,259	19,080
Charge for year	626	389	2,150	3,165
Elimination on disposal	-	-	1,259	1,259
At 31 August 2024	<u>8,379</u>	<u>10,457</u>	<u>2,150</u>	<u>20,986</u>
Written Down Value	<u>5,635</u>	<u>2,202</u>	<u>6,450</u>	<u>14,287</u>

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

Diving Equipment	10% Reducing Balance
Boat & Accessories	15% Reducing Balance
Motor Vehicle	25% Reducing Balance

2. DEFERRED CREDIT

The Club received assistance from Mid Ulster Council towards the cost of a Club Boat, Diving Equipment and Motor Vehicle. The grants are being released over the expected life of each asset.

	2024	2023
	£	£
Opening Balance	3,054	3,560
Assistance received	-	-
Released Year Ended 31 August 2024	(576)	(506)
Balance at 31 August 2024	<u>2,478</u>	<u>3,054</u>

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)
3. CHARITY COMMISSION**

The Club has been registered as a Charity by the Charity Commission for Northern Ireland with effect from June 2015. The Club has been registered with HMRC as a Charity.

Dungannon Sub Aqua Club/ Search And Recovery

Northern Ireland - Charity number 102776

Accounts

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

NORTHERN IRELAND CHARITY No NIC102776

**REPORT AND FINANCIAL STATEMENTS
FOR THE 12 MONTH PERIOD ENDED 31 AUGUST 2023**

**McDonald O'Neill & Co.
Chartered Accountants
5 Union Buildings
Union Place
DUNGANNON
BT70 1DL**

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

**INDEX TO THE FINANCIAL STATEMENTS
FOR THE 12-MONTH PERIOD ENDED 31 AUGUST 2023**

GENERAL INFORMATION.....	3
TRUSTEES REPORT	4
INDEPENDENT EXAMINER'S REPORT	6
SUMMARY INCOME & EXPENDITURE ACCOUNT	7
BALANCE SHEET AS AT 31 AUGUST 2023	8
NOTES TO THE FINANCIAL STATEMENTS FOR THE 12 MONTHS TO 31 AUGUST 2023	9

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

GENERAL INFORMATION

Trustees

Mr Aidan Abernethy (Chairperson)
Mr Damian O'Donnell
Mrs Audrey Brady

Administrative address

15 Derrylappin Road
Brantry
DUNGANNON
Co Tyrone
BT70 1LS

Accountants

McDonald O'Neill & Co.
Chartered Accountants
5 Union Buildings
Union Place
DUNGANNON
Co. Tyrone
BT70 1DL

Bankers

Danske Bank
5 Market Square
DUNGANNON
BT70 1AB

Charity Number

NIC102776

Inland Revenue Tax Ref.

NI00415

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

TRUSTEES REPORT

Structure, Governance & Management in Northern Ireland

The charity was established in Northern Ireland in 2003.

The current Trustees and members of the Committee are:-

- Mr Aidan Abernethy (Chairperson)
- Mr Damian O'Donnell
- Mrs Audrey Brady

Charitable Status

The Club has been accepted as a charity for tax purposes by the HM Revenue and Customs. The HMRC reference number is: -

NI00415

The Club has been registered with the Charity Commission for Northern Ireland from 3rd June 2015 under the Charity number:-

NIC102776

Statement of Compliance

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

Principal Activities

- Dungannon Sub Aqua Club is an all-inclusive amateur sports club incorporating a search and recovery rescue unit, governed by the Irish Underwater Council (CFT).
- The Club was established to:-
- Promote, facilitate and support the improvement of fitness levels of our members.
- Support the development of new skills such as scuba diving, snorkeling and first aid, while encouraging awareness and respect for the aquatic environment.

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

- Provide vital assistance to the Civil Authorities on the rescue and recovery of missing persons.
- Assist in the protection and preservation of the marine environment including the management of regular coastline cleanup operations.
- Provide assistance to Sea Search Ireland which is actively involved in the logging, identification and preservation of all marine life.
- Educate youth groups from socially and financially deprived backgrounds by offering programs, enabling them take part in sport while improving fitness and social skills.
- The Club's objectives for the 2023 year were to continue to encourage member progression through the various diving grades with the possibility of achieving instructor level. We also encouraged our new members to become involved in search and rescue and take part in training exercises. In the 2024 year, we hope to continue to encourage member progression through the various diving grades and become involved in water based environmental issues.
- We again successfully fulfilled the minimum search and rescue exercises as required by our governing body the Irish Underwater Council (CFT) to remain on their Search and Recovery register.

Financial Review

The Trustees have a procedure in place to review the accounts annually. The charity's accounts will be prepared each year to 31 August. These accounts cover the year to 31 August 2023 and reveal a deficit of (£2,413).

Risk Management

The Trustees are aware of the risks to which the charity may be exposed. A formal risk assessment process and strategies for dealing with identified risk areas is being formalised.

SIGNED: Audrey Boddy
Trustee

DATE: 07-06-24

SIGNED: Aidan Abernethy
Trustee

DATE: 07-06-24

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF DUNGANNON SUB-AQUA CLUB**

We report to the charity trustees on our examination of the accounts for the year ended 31 August 2023 which are set out on pages 7 to 9.

Respective responsibilities of trustees and examiner

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is our 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 our attention.

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

Our 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.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We have completed our 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, we have found no matters that require drawing to your attention.

McDonald O'Neill & Co
McDONALD O'NEILL & CO
Chartered Accountants
5 Union Buildings
Union Place
Dungannon
Co. Tyrone

Date: 31 May 2024

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

**SUMMARY INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2023**

	2023	2022
	£	£
INCOME		
Membership Subscriptions	2,750	1,330
Release of Grant	506	599
Revenue Grant	-	-
Donations	300	5,000
Bank Interest	-	1
	<hr/>	<hr/>
Total Income	3,556	6,930
EXPENDITURE		
Swimming pool hire	427	758
Diving Equipment maintenance	1,196	220
Boat fuel and expenses	-	-
Insurance	338	295
Motor running expenses	2,009	1,540
Advertising	-	175
Accounts & Professional	438	438
General	-	192
Depreciation – Boat	457	538
Depreciation – Diving Equipment	696	773
Depreciation – Motor Vehicles	131	174
	<hr/>	<hr/>
Financial Expenses	5,692	5,103
Bank charges	40	35
	<hr/>	<hr/>
Total Expenses	5,732	5,138
	<hr/>	<hr/>
SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE	(2,176)	1,792
	<hr/>	<hr/>

We approve the financial statements which comprise the Income & Expenditure Account, Balance Sheet and Notes. We acknowledge our responsibility for the financial statements, including the appropriateness of the accounting policies, and for providing McDonald O’Neill & Co. with all information and explanations necessary for their compilation.

SIGNED: *Audrey Brody*
Trustee

DATE: 07-06-24

SIGNED: *Aidan Abernethy*
Trustee

DATE: 07-06-24

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

BALANCE SHEET AS AT 31 AUGUST 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Equipment	1	9,243	10,527
		<hr/>	<hr/>
CURRENT ASSETS			
Bank Accounts		2,696	4,094
Other Debtors		-	-
		<hr/>	<hr/>
		2,696	4,094
		<hr/>	<hr/>
CURRENT LIABILITIES			
Creditors & Accruals		(450)	(450)
		<hr/>	<hr/>
NET CURRENT ASSETS			
		2,246	3,644
		<hr/>	<hr/>
DEFERRED CREDIT			
	2	(3,054)	(3,560)
		<hr/>	<hr/>
TOTAL ASSETS			
		8,435	10,611
		<hr/> <hr/>	<hr/> <hr/>
Represented By:			
Funds at start of the year		10,611	8,819
Surplus/(Deficit) for year		(2,176)	1,792
		<hr/>	<hr/>
FUNDS BALANCE			
		8,435	10,611
		<hr/> <hr/>	<hr/> <hr/>

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE 12 MONTHS TO 31 AUGUST 2023**

1. FIXED ASSETS

	Diving Equipment £	Boat & Accessories £	Motor Vehicles £	Total £
Opening Cost/Valuation	14,014	12,659	1,650	28,323
Additions	-	-	-	-
At 31 August 2023	<u>14,014</u>	<u>12,659</u>	<u>1,650</u>	<u>28,323</u>
Depreciation				
Opening	7,057	9,611	1,128	17,796
Charge for year	696	457	131	1,284
At 31 August 2023	<u>7,753</u>	<u>10,068</u>	<u>1,259</u>	<u>19,080</u>
Written Down Value	<u>6,261</u>	<u>2,591</u>	<u>391</u>	<u>9,243</u>

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

Diving Equipment	10% Reducing Balance
Boat & Accessories	15% Reducing Balance
Motor Vehicle	25% Reducing Balance

2. DEFERRED CREDIT

The Club received assistance from Mid Ulster Council towards the cost of a Club Boat, Diving Equipment and Motor Vehicle. The grants are being released over the expected life of each asset.

	2023 £	2022 £
Opening Balance	3,560	4,159
Assistance received	-	-
Released Year Ended 31 August 2023	(506)	(599)
Balance at 31 August 2023	<u>3,054</u>	<u>3,560</u>

3. CHARITY COMMISSION

The Club has been registered as a Charity by the Charity Commission for Northern Ireland with effect from June 2015. The Club has been registered with HMRC as a Charity.

Dungannon Sub Aqua Club/ Search And Recovery

Northern Ireland - Charity number 102776

Annual report

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

TRUSTEES REPORT

Structure, Governance & Management in Northern Ireland

The charity was established in Northern Ireland in 2003.

The current Trustees and members of the Committee are:-

- Mr Aidan Abernethy (Chairperson)
- Mr Damian O'Donnell
- Mrs Audrey Brady

Charitable Status

The Club has been accepted as a charity for tax purposes by the HM Revenue and Customs. The HMRC reference number is: -

NI00415

The Club has been registered with the Charity Commission for Northern Ireland from 3rd June 2015 under the Charity number:-

NIC102776

Statement of Compliance

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

Principal Activities

- Dungannon Sub Aqua Club is an all-inclusive amateur sports club incorporating a search and recovery rescue unit, governed by the Irish Underwater Council (CFT).
- The Club was established to:-
- Promote, facilitate and support the improvement of fitness levels of our members.
- Support the development of new skills such as scuba diving, snorkeling and first aid, while encouraging awareness and respect for the aquatic environment.

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

- Provide vital assistance to the Civil Authorities on the rescue and recovery of missing persons.
- Assist in the protection and preservation of the marine environment including the management of regular coastline cleanup operations.
- Provide assistance to Sea Search Ireland which is actively involved in the logging, identification and preservation of all marine life.
- Educate youth groups from socially and financially deprived backgrounds by offering programs, enabling them take part in sport while improving fitness and social skills.
- The Club's objectives for the 2023 year were to continue to encourage member progression through the various diving grades with the possibility of achieving instructor level. We also encouraged our new members to become involved in search and rescue and take part in training exercises. In the 2024 year, we hope to continue to encourage member progression through the various diving grades and become involved in water based environmental issues.
- We again successfully fulfilled the minimum search and rescue exercises as required by our governing body the Irish Underwater Council (CFT) to remain on their Search and Recovery register.

Financial Review

The Trustees have a procedure in place to review the accounts annually.

The charity's accounts will be prepared each year to 31 August. These accounts cover the year to 31 August 2023 and reveal a deficit of (£2,413).

Risk Management

The Trustees are aware of the risks to which the charity may be exposed. A formal risk assessment process and strategies for dealing with identified risk areas is being formalised.

SIGNED: Audrey Brady
Trustee

DATE: 07-06-24

SIGNED: Aidan Abecety
Trustee

DATE: 07-06-24

Dungannon Sub Aqua Club/ Search And Recovery

Northern Ireland - Charity number 102776

Annual return

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF DUNGANNON SUB-AQUA CLUB**

We report to the charity trustees on our examination of the accounts for the year ended 31 August 2023 which are set out on pages 7 to 9.

Respective responsibilities of trustees and examiner

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is our 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 our attention.

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

Our 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.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We have completed our 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, we have found no matters that require drawing to your attention.

McDonald O'Neill & Co
McDONALD O'NEILL & CO
Chartered Accountants
5 Union Buildings
Union Place
Dungannon
Co. Tyrone

Date: 31 May 2024

Dungannon Sub Aqua Club/ Search And Recovery

Northern Ireland - Charity number 102776

Accounts

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

NORTHERN IRELAND CHARITY No NIC102776

**REPORT AND FINANCIAL STATEMENTS
FOR THE 12 MONTH PERIOD ENDED 31 AUGUST 2022**

**McDonald O'Neill & Co.
Chartered Accountants
5 Union Buildings
Union Place
DUNGANNON
BT70 1DL**

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

**INDEX TO THE FINANCIAL STATEMENTS
FOR THE 12-MONTH PERIOD ENDED 31 AUGUST 2022**

GENERAL INFORMATION	3
TRUSTEES REPORT	4
INDEPENDENT EXAMINER'S REPORT	6
SUMMARY INCOME & EXPENDITURE ACCOUNT	7
BALANCE SHEET AS AT 31 AUGUST 2022	8
NOTES TO THE FINANCIAL STATEMENTS FOR THE 12 MONTHS TO 31 AUGUST 2022	9

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

GENERAL INFORMATION

Trustees

Mr Enda Daly (Chairperson)
Mr Damian O'Donnell
Mrs Audrey Brady

Administrative address

15 Derrylappin Road
Brantry
DUNGANNON
Co Tyrone
BT70 1LS

Accountants

McDonald O'Neill & Co.
Chartered Accountants
5 Union Buildings
Union Place
DUNGANNON
Co. Tyrone
BT70 1DL

Bankers

Danske Bank
5 Market Square
DUNGANNON
BT70 1AB

Charity Number

NIC102776

Inland Revenue Tax Ref.

NI00415

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

TRUSTEES REPORT

Structure, Governance & Management in Northern Ireland

The charity was established in Northern Ireland in 2003.

The current Trustees and members of the Committee are:-

- Mr Enda Daly (Chairperson)
- Mr Damian O'Donnell
- Mrs Audrey Brady

Charitable Status

The Club has been accepted as a charity for tax purposes by the HM Revenue and Customs. The HMRC reference number is: -

NI00415

The Club has been registered with the Charity Commission for Northern Ireland from 3rd June 2015 under the Charity number:-

NIC102776

Statement of Compliance

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

Principal Activities

- Dungannon Sub Aqua Club is an all-inclusive amateur sports club incorporating a search and recovery rescue unit, governed by the Irish Underwater Council (CFT).
- The Club was established to:-
- Promote, facilitate and support the improvement of fitness levels of our members.
- Support the development of new skills such as scuba diving, snorkeling and first aid, while encouraging awareness and respect for the aquatic environment.

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

- Provide vital assistance to the Civil Authorities on the rescue and recovery of missing persons.
- Assist in the protection and preservation of the marine environment including the management of regular coastline cleanup operations.
- Provide assistance to Sea Search Ireland which is actively involved in the logging, identification and preservation of all marine life.
- Educate youth groups from socially and financially deprived backgrounds by offering programs, enabling them take part in sport while improving fitness and social skills.
- The Club's objectives for the 2022 year were to continue to encourage member progression through the various diving grades with the possibility of achieving instructor level. We also encouraged our new members to become involved in search and rescue and take part in training exercises. In the 2023 year, we hope to continue to encourage member progression through the various diving grades and become involved in water based environmental issues.
- We again successfully fulfilled the minimum search and rescue exercises as required by our governing body the Irish Underwater Council (CFT) to remain on their Search and Recovery register.

Financial Review

The Trustees have a procedure in place to review the accounts annually. The charity's accounts will be prepared each year to 31 August. These accounts cover the year to 31 August 2022 and reveal a surplus of £1,792.

Risk Management

The Trustees are aware of the risks to which the charity may be exposed. A formal risk assessment process and strategies for dealing with identified risk areas is being formalised.

SIGNED: .....
Trustee

DATE: 22/06/23.....

SIGNED: .....
Trustee

DATE: 22-06-23.....

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF DUNGANNON SUB-AQUA CLUB**

We report to the charity trustees on our examination of the accounts for the year ended 31 August 2022 which are set out on pages 7 to 9.

Respective responsibilities of trustees and examiner

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is our 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 our attention.

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

Our 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.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We have completed our 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, we have found no matters that require drawing to your attention.

McDonald O'Neill & Co
McDONALD O'NEILL & CO
Chartered Accountants
5 Union Buildings
Union Place
Dungannon
Co. Tyrone

Date: 31 May 2023

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

**SUMMARY INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2022**

	2022 £	2021 £
INCOME		
Membership Subscriptions	1,330	1,200
Release of Grant	599	710
Revenue Grant	-	-
Donations	5,000	-
Bank Interest	1	5
	<hr/>	<hr/>
Total Income	6,930	1,915
	<hr/>	<hr/>
EXPENDITURE		
Swimming pool hire	758	-
Diving Equipment maintenance	220	-
Boat fuel and expenses	-	73
Insurance	295	-
Motor running expenses	1,540	-
Advertising	175	-
Accounts & Professional General	438	438
	192	-
Depreciation – Boat	538	633
Depreciation – Diving Equipment	773	575
Depreciation – Motor Vehicles	174	232
	<hr/>	<hr/>
	5,103	1,951
Financial Expenses		
Bank charges	35	20
	<hr/>	<hr/>
Total Expenses	5,138	1,971
	<hr/>	<hr/>
SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE	1,792	(56)

We approve the financial statements which comprise the Income & Expenditure Account, Balance Sheet and Notes. We acknowledge our responsibility for the financial statements, including the appropriateness of the accounting policies, and for providing McDonald O'Neill & Co. with all information and explanations necessary for their compilation.

SIGNED: *Enda Dwy*
Trustee

DATE: 22/06/23

SIGNED: *Audrey Brady*
Trustee

DATE: 22-06-23

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

BALANCE SHEET AS AT 31 AUGUST 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Equipment	1	10,527	9,454
		<hr/>	<hr/>
CURRENT ASSETS			
Bank Accounts		4,094	3,974
Other Debtors		-	-
		<hr/>	<hr/>
		4,094	3,974
		<hr/>	<hr/>
CURRENT LIABILITIES			
Creditors & Accruals		(450)	(450)
			<hr/>
NET CURRENT ASSETS		3,644	3,524
		<hr/>	<hr/>
DEFERRED CREDIT	2	(3,560)	(4,159)
		<hr/>	<hr/>
TOTAL ASSETS		10,611	8,819
		<hr/> <hr/>	<hr/> <hr/>
Represented By:			
Funds at start of the year		8,819	8,875
Surplus/(Deficit) for year		1,792	(56)
			<hr/>
FUNDS BALANCE		10,611	8,819
		<hr/> <hr/>	<hr/> <hr/>

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE 12 MONTHS TO 31 AUGUST 2022**

1. FIXED ASSETS

	Diving Equipment	Boat & Accessories	Motor Vehicles	Total
	£	£	£	£
Opening Cost/Valuation	11,456	12,659	1,650	25,765
Additions	2,558	-	-	2,558
At 31 August 2022	<u>14,014</u>	<u>12,659</u>	<u>1,650</u>	<u>28,323</u>
Depreciation				
Opening	6,284	9,073	954	16,311
Charge for year	773	538	174	1,485
At 31 August 2022	<u>7,057</u>	<u>9,611</u>	<u>1,128</u>	<u>17,796</u>
Written Down Value	<u>6,957</u>	<u>3,048</u>	<u>522</u>	<u>10,527</u>

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

Diving Equipment	10% Reducing Balance
Boat & Accessories	15% Reducing Balance
Motor Vehicle	25% Reducing Balance

2. DEFERRED CREDIT

The Club received assistance from Mid Ulster Council towards the cost of a Club Boat, Diving Equipment and Motor Vehicle. The grants are being released over the expected life of each asset.

	2022	2021
	£	£
Opening Balance	4,159	4,869
Assistance received	-	-
Released Year Ended 31 August 2022	(599)	(710)
Balance at 31 August 2022	<u>3,560</u>	<u>4,159</u>

3. CHARITY COMMISSION

The Club has been registered as a Charity by the Charity Commission for Northern Ireland with effect from June 2015. The Club has been registered with HMRC as a Charity.

Dungannon Sub Aqua Club/ Search And Recovery

Northern Ireland - Charity number 102776

Annual report

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

TRUSTEES REPORT

Structure, Governance & Management in Northern Ireland

The charity was established in Northern Ireland in 2003.

The current Trustees and members of the Committee are:-

- Mr Enda Daly (Chairperson)
- Mr Damian O'Donnell
- Mrs Audrey Brady

Charitable Status

The Club has been accepted as a charity for tax purposes by the HM Revenue and Customs. The HMRC reference number is: -

NI00415

The Club has been registered with the Charity Commission for Northern Ireland from 3rd June 2015 under the Charity number:-

NIC102776

Statement of Compliance

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

Principal Activities

- Dungannon Sub Aqua Club is an all-inclusive amateur sports club incorporating a search and recovery rescue unit, governed by the Irish Underwater Council (CFT).
- The Club was established to:-
- Promote, facilitate and support the improvement of fitness levels of our members.
- Support the development of new skills such as scuba diving, snorkeling and first aid, while encouraging awareness and respect for the aquatic environment.

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

- Provide vital assistance to the Civil Authorities on the rescue and recovery of missing persons.
- Assist in the protection and preservation of the marine environment including the management of regular coastline cleanup operations.
- Provide assistance to Sea Search Ireland which is actively involved in the logging, identification and preservation of all marine life.
- Educate youth groups from socially and financially deprived backgrounds by offering programs, enabling them take part in sport while improving fitness and social skills.
- The Club's objectives for the 2022 year were to continue to encourage member progression through the various diving grades with the possibility of achieving instructor level. We also encouraged our new members to become involved in search and rescue and take part in training exercises. In the 2023 year, we hope to continue to encourage member progression through the various diving grades and become involved in water based environmental issues.
- We again successfully fulfilled the minimum search and rescue exercises as required by our governing body the Irish Underwater Council (CFT) to remain on their Search and Recovery register.

Financial Review

The Trustees have a procedure in place to review the accounts annually. The charity's accounts will be prepared each year to 31 August. These accounts cover the year to 31 August 2022 and reveal a surplus of £1,792.

Risk Management

The Trustees are aware of the risks to which the charity may be exposed. A formal risk assessment process and strategies for dealing with identified risk areas is being formalised.

SIGNED: *Eoin Doherty*
Trustee

DATE: 22/06/23

SIGNED: *Audrey Brody*
Trustee

DATE: 22-06-23

Dungannon Sub Aqua Club/ Search And Recovery

Northern Ireland - Charity number 102776

Annual return

**DUNGANNON SUB-AQUA CLUB
(INCORPORATING MID-ULSTER SEARCH & RECOVERY UNIT)**

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF DUNGANNON SUB-AQUA CLUB**

We report to the charity trustees on our examination of the accounts for the year ended 31 August 2022 which are set out on pages 7 to 9.

Respective responsibilities of trustees and examiner

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is our 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 our attention.

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

Our 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.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We have completed our 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, we have found no matters that require drawing to your attention.

McDonald O'Neill & Co
McDONALD O'NEILL & CO
Chartered Accountants
5 Union Buildings
Union Place
Dungannon
Co. Tyrone

Date: 31 May 2023