

# Dan Winters

Northern Ireland · Charity number 103439

## Details

Status Received

Registered 2016-01-27

Register [View on the Charity Commission for Northern Ireland register](#)

## Contact

Address 9 Derryloughan Road  
Loughgall  
Armagh  
BT61 8ph  
BT61 8PH

Phone 02838851344

## Activities

**Purposes:** The objects of the Company shall be to promote the benefit of the inhabitants of the Diamond District and its environs (the 'area of benefit') without distinction of sex, race, political or religious or other opinions by associating together the said inhabitants in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure time occupation with the object of improving conditions of life for the said inhabitants

**What the charity does:** The advancement of citizenship or community development, Other charitable purposes

**How the charity works:** Advice/advocacy/information, Arts, Community development, Cultural, Education/training, Heritage/historical

**Who the charity helps:** General public, Men, Unemployed/low income, Volunteers, Women, Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£39,492	£67,466	£0	0
2024-05-31	£19,959	£25,296	£0	0

## Trustees

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Name	Role	Appointed
Leslie Mcneill		
Mr Geoffrey Winter		
Mrs Hilda Margaret Winter		
Trevor Geary		

**Dan Winters**

Northern Ireland - Charity number 103439

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# Accounts

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**DAN WINTER'S**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 MAY 2025**

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income and endowments from:</b>							
Donations and legacies	2	14,877	22,959	37,836	13,409	5,205	18,614
Other trading activities	3	1,655	-	1,655	1,345	-	1,345
Other income	4	1	-	1	-	-	-
<b>Total income</b>		<u>16,533</u>	<u>22,959</u>	<u>39,492</u>	<u>14,754</u>	<u>5,205</u>	<u>19,959</u>
<b>Expenditure on:</b>							
Raising funds	5	886	-	886	304	-	304
Charitable activities	6	14,592	51,988	66,580	14,579	10,413	24,992
<b>Total expenditure</b>		<u>15,478</u>	<u>51,988</u>	<u>67,466</u>	<u>14,883</u>	<u>10,413</u>	<u>25,296</u>
<b>Net income/(expenditure) and movement in funds</b>		1,055	(29,029)	(27,974)	(129)	(5,208)	(5,337)
<b>Reconciliation of funds:</b>							
Fund balances at 1 June 2024		<u>26,893</u>	<u>96,285</u>	<u>123,178</u>	<u>27,022</u>	<u>101,493</u>	<u>128,515</u>
<b>Fund balances at 31 May 2025</b>		<u>27,948</u>	<u>67,256</u>	<u>95,204</u>	<u>26,893</u>	<u>96,285</u>	<u>123,178</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**DAN WINTER'S  
(A COMPANY LIMITED BY GUARANTEE)  
BALANCE SHEET**

**AS AT 31 MAY 2025**

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		106,867		118,541
<b>Current assets</b>					
Stocks	11	150		300	
Debtors	12	3,120		2,947	
Cash at bank and in hand		5,920		7,456	
			9,190		10,703
<b>Creditors: amounts falling due within one year</b>	13	(10,225)		(6,066)	
Net current (liabilities)/assets			(1,035)		4,637
<b>Total assets less current liabilities</b>			105,832		123,178
<b>Creditors: amounts falling due after more than one year</b>	14		(10,628)		-
<b>Net assets</b>			95,204		123,178
<b>Income funds</b>					
Restricted funds	15	67,256		96,285	
Unrestricted funds		27,948		26,893	
			95,204		123,178

**DAN WINTER'S  
(A COMPANY LIMITED BY GUARANTEE)  
BALANCE SHEET (CONTINUED)**

**AS AT 31 MAY 2025**

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The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2025.

The trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on ... 26/2/2026 .

*Helda Winter*

HM Winter  
Trustee

**Company registration number NI059264**

**DAN WINTER'S  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MAY 2025**

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**1 Accounting policies**

**Charity information**

Dan Winter's is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 9 Derryloughan Road, The Diamond, Loughgall, Co Armagh, BT61 8PH.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charitable company.

**1.4 Income**

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations and grants are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charitable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**DAN WINTER'S  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MAY 2025**

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**1 Accounting policies (Continued)**

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

(i) Charitable activities

This comprises all the resources applied by the charitable company in undertaking its work to meet its charitable objectives.

(ii) Governance costs

Governance costs include the costs of governance arrangements which relate to the general running of the charitable company.

Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources. Costs include irrecoverable VAT.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Improvements to leasehold property	straight line over the period of the lease
Kitchen equipment	straight line over 10 years
Other equipment	straight line over 10 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Impairment of fixed assets**

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

**1.9 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**DAN WINTER'S  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MAY 2025**

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**1 Accounting policies (Continued)**

**1.10 Financial instruments**

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

**1.11 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**DAN WINTER'S**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MAY 2025**

**2 Donations and legacies**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Donations and gifts	14,877	2,839	17,716	13,409	-	13,409
Grant funding	-	20,120	20,120	-	5,205	5,205
	<u>14,877</u>	<u>22,959</u>	<u>37,836</u>	<u>13,409</u>	<u>5,205</u>	<u>18,614</u>

**3 Other trading activities**

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Merchandise income	272	495
Utility recharges	1,383	850
	<u>1,655</u>	<u>1,345</u>

**4 Other income**

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Bank interest received	1	-
	<u>1</u>	<u>-</u>

**5 Raising funds**

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
<u>Fundraising and publicity</u>		
Merchandise expenses	886	304
	<u>886</u>	<u>304</u>

**DAN WINTER'S**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MAY 2025**

**6 Expenditure on charitable activities**

	<b>Unrestricted funds 2025 £</b>	<b>Unrestricted funds 2024 £</b>
<b>Direct costs</b>		
Depreciation and impairment	11,674	11,509
Rent	200	200
Insurance	2,675	2,680
Light and heat	1,079	1,915
Repairs and maintenance	41,918	-
General expenses	421	45
Catering	4,651	4,538
Casual labour	670	760
Postage	88	-
	<u>63,376</u>	<u>21,647</u>
<b>Share of support and governance costs (see note 7)</b>		
Support	2,419	2,715
Governance	785	630
	<u>66,580</u>	<u>24,992</u>
<b>Analysis by fund</b>		
Unrestricted funds	14,592	14,579
Restricted funds	51,988	10,413
	<u>66,580</u>	<u>24,992</u>

**7 Support costs allocated to activities**

	<b>2025 £</b>	<b>2024 £</b>
Insurance	892	893
Light and heat	360	639
Telephone	418	999
General expenses	34	47
Bank fees	87	137
Loan interest	628	-
Governance costs	785	630
	<u>3,204</u>	<u>3,345</u>
<b>Analysed between:</b>		
Charitable activities	<u>3,204</u>	<u>3,345</u>

**DAN WINTER'S  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MAY 2025**

**8 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

Mrs H Winter, a trustee, provided a loan to the charitable company. The balance remaining to Mrs H Winter was £4,500 at the year end (2024 - £4,500). No interest is charged on the loan.

Mr G Winter, also a trustee, received £200 as a payment for rent for the year (2024 - £200).

**9 Employees**

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

**10 Tangible fixed assets**

	Improvements to leasehold property £	Kitchen equipment £	Other equipment £	Total £
<b>Cost</b>				
At 1 June 2024	262,362	5,809	7,766	275,937
At 31 May 2025	262,362	5,809	7,766	275,937
<b>Depreciation and impairment</b>				
At 1 June 2024	148,756	5,406	3,234	157,396
Depreciation charged in the year	10,494	403	777	11,674
At 31 May 2025	159,250	5,809	4,011	169,070
<b>Carrying amount</b>				
At 31 May 2025	103,112	-	3,755	106,867
At 31 May 2024	113,606	403	4,532	118,541

**11 Stocks**

	2025 £	2024 £
Goods for resale	150	300

**DAN WINTER'S  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MAY 2025**

<b>12 Debtors</b>		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>			
Prepayments and accrued income		3,120	2,947
		<u>          </u>	<u>          </u>
<b>13 Creditors: amounts falling due within one year</b>		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
Loan		9,500	4,500
Accruals and deferred income		725	1,566
		<u>          </u>	<u>          </u>
		10,225	6,066
		<u>          </u>	<u>          </u>
<b>14 Creditors: amounts falling due after more than one year</b>		<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
Loan		10,628	-
		<u>          </u>	<u>          </u>
<b>15 Restricted funds</b>			

The restricted funds of the charity comprise the unexpended balances of donations and grants subject to specific conditions by donors as to how they may be used.

	<b>At 1 June 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 May 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Capital fund	91,705	-	(9,788)	81,917
Roof repair fund	4,580	22,259	(41,500)	(14,661)
Electricity and rent fund	-	700	(700)	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	96,285	22,959	(51,988)	67,256
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 June 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 May 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Capital fund	101,493	-	(9,788)	91,705
Roof repair fund	-	4,580	-	4,580
Electricity and rent fund	-	625	(625)	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	101,493	5,205	(10,413)	96,285
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**DAN WINTER'S**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MAY 2025**

**16 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 June 2024 £	Incoming resources £	Resources expended £	At 31 May 2025 £
General funds	26,893	16,533	(15,478)	27,948
	<u>26,893</u>	<u>16,533</u>	<u>(15,478)</u>	<u>27,948</u>
<b>Previous year:</b>				
	At 1 June 2023 £	Incoming resources £	Resources expended £	At 31 May 2024 £
General funds	27,022	14,754	(14,883)	26,893
	<u>27,022</u>	<u>14,754</u>	<u>(14,883)</u>	<u>26,893</u>

**17 Analysis of net assets between funds**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 May 2025:</b>			
Tangible assets	24,950	81,917	106,867
Current assets/(liabilities)	13,626	(14,661)	(1,035)
Long term liabilities	(10,628)	-	(10,628)
	<u>27,948</u>	<u>67,256</u>	<u>95,204</u>
	<u>27,948</u>	<u>67,256</u>	<u>95,204</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 May 2024:</b>			
Tangible assets	26,836	91,705	118,541
Current assets/(liabilities)	57	4,580	4,637
	<u>26,893</u>	<u>96,285</u>	<u>123,178</u>
	<u>26,893</u>	<u>96,285</u>	<u>123,178</u>

**18 Related party transactions**

During the year, Anna Winter (Mr G Winter's daughter and Mrs H Winter's granddaughter, both trustees) was recharged £1,383 (2024 - £850) by the charity for the use of electricity in the period from a shared utility line.

**Dan Winters**

Northern Ireland - Charity number 103439

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# Accounts

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**DAN WINTER'S  
(A COMPANY LIMITED BY GUARANTEE)  
BALANCE SHEET  
AS AT 31 MAY 2024**

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	10		118,541		130,050
<b>Current assets</b>					
Stocks	11	300		100	
Debtors	12	2,947		12,660	
Cash at bank and in hand		7,456		1,335	
			10,703		14,095
<b>Creditors: amounts falling due within one year</b>	13	(6,066)		(15,630)	
Net current assets/(liabilities)			4,637		(1,535)
<b>Total assets less current liabilities</b>			123,178		128,515
<b>Income funds</b>					
Restricted funds			96,285		101,493
Unrestricted funds			26,893		27,022
			123,178		128,515

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2024.

The trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 20/2/25



TL McNeill  
Trustee

Company registration number NI059264

**Dan Winters**

Northern Ireland - Charity number 103439

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# Accounts

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**DAN WINTER'S  
(A COMPANY LIMITED BY GUARANTEE)  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 MAY 2023**

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Income from:</b>							
Donations and legacies	3	11,057	1,375	12,432	3,952	22,950	26,902
Other trading activities	4	924	-	924	644	-	644
Investments	5	14	-	14	2	-	2
<b>Total income</b>		<b>11,995</b>	<b>1,375</b>	<b>13,370</b>	<b>4,598</b>	<b>22,950</b>	<b>27,548</b>
<b>Expenditure on:</b>							
Raising funds	6	939	-	939	675	-	675
Charitable activities	7	7,845	13,994	21,839	6,203	9,219	15,422
<b>Total expenditure</b>		<b>8,784</b>	<b>13,994</b>	<b>22,778</b>	<b>6,878</b>	<b>9,219</b>	<b>16,097</b>
<b>Net incoming/(outgoing) resources before transfers</b>							
		3,211	(12,619)	(9,408)	(2,280)	13,731	11,451
Gross transfers between funds		641	(641)	-	-	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>3,852</b>	<b>(13,260)</b>	<b>(9,408)</b>	<b>(2,280)</b>	<b>13,731</b>	<b>11,451</b>
Fund balances at 1 June 2022		23,170	114,753	137,923	25,450	101,022	126,472
<b>Fund balances at 31 May 2023</b>		<b>27,022</b>	<b>101,493</b>	<b>128,515</b>	<b>23,170</b>	<b>114,753</b>	<b>137,923</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**DAN WINTER'S  
(A COMPANY LIMITED BY GUARANTEE)  
BALANCE SHEET  
AS AT 31 MAY 2023**

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		130,050		96,193
<b>Current assets</b>					
Stocks	13	100		100	
Debtors	14	12,660		12,462	
Cash at bank and in hand		1,335		29,768	
		14,095		42,330	
<b>Creditors: amounts falling due within one year</b>	15	(15,630)		(600)	
Net current (liabilities)/assets			(1,535)		41,730
<b>Total assets less current liabilities</b>			128,515		137,923
<b>Income funds</b>					
Restricted funds			101,493		114,753
Unrestricted funds			27,022		23,170
			128,515		137,923

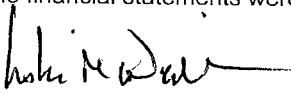
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2023. No members have required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 26/2/24.



TL McNeill  
Trustee

Company registration number NI059264

**DAN WINTER'S  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2023**

---

**1 Accounting policies**

**Charity information**

Dan Winter's is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 9 Derryloughan Road, The Diamond, Loughgall, Co Armagh, BT61 8PH.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charitable company.

**1.4 Income**

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charitable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**DAN WINTER'S  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MAY 2023**

---

**1 Accounting policies (Continued)**

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

(i) Charitable activities

This comprises all the resources applied by the charitable company in undertaking its work to meet its charitable objectives.

(ii) Governance costs

Governance costs include the costs of governance arrangements which relate to the general running of the charitable company.

Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Improvements to leasehold property	straight line over the period of the lease
Kitchen equipment	straight line over 10 years
Other equipment	straight line over 10 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Impairment of fixed assets**

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

**1.9 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**DAN WINTER'S  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MAY 2023**

---

**1 Accounting policies (Continued)**

**1.10 Financial instruments**

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

**1.11 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**2 Critical accounting estimates and judgements**

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**DAN WINTER'S  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MAY 2023**

**2 Critical accounting estimates and judgements (Continued)**

**Key sources of estimation uncertainty**

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows.

**Fixed Assets**

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The trustees regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

**3 Donations and legacies**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	11,057	-	11,057	3,952	-	3,952
Grant funding	-	1,375	1,375	-	22,950	22,950
	<u>11,057</u>	<u>1,375</u>	<u>12,432</u>	<u>3,952</u>	<u>22,950</u>	<u>26,902</u>

**4 Other trading activities**

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Merchandise income	624	644
Utility recharges	300	-
	<u>924</u>	<u>644</u>

**5 Investments**

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	<u>14</u>	<u>2</u>

**DAN WINTER'S**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MAY 2023**

**6 Raising funds**

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2023</b>	2022
	£	£
<u>Fundraising and publicity</u>		
Merchandise expenses	939	675
	<u>939</u>	<u>675</u>

**7 Charitable activities**

	<b>2023</b>	<b>2022</b>
	£	£
Depreciation	11,509	9,689
Rent	200	200
Insurance	2,536	2,355
Light and heat	1,129	203
Repairs and maintenance	2,400	-
Events	1,325	229
	<u>19,099</u>	<u>12,676</u>
Share of support costs (see note 8)	1,510	1,266
Share of governance costs (see note 8)	1,230	1,480
	<u>21,839</u>	<u>15,422</u>
<b>Analysis by fund</b>		
Unrestricted funds	7,845	6,203
Restricted funds	13,994	9,219
	<u>21,839</u>	<u>15,422</u>

**DAN WINTER'S**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MAY 2023**

**8 Support costs**

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Insurance	845	-	845	785	-	785
Light and heat	376	-	376	67	-	67
Telephone	206	-	206	349	-	349
General expenses	-	-	-	13	-	13
Bank fees	83	-	83	52	-	52
Accountancy	-	1,230	1,230	-	1,480	1,480
	<u>1,510</u>	<u>1,230</u>	<u>2,740</u>	<u>1,266</u>	<u>1,480</u>	<u>2,746</u>
Analysed between Charitable activities	<u>1,510</u>	<u>1,230</u>	<u>2,740</u>	<u>1,266</u>	<u>1,480</u>	<u>2,746</u>

**9 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

**10 Employees**

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	-	-
	<u>-</u>	<u>-</u>

**11 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**DAN WINTER'S**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MAY 2023**

**12 Tangible fixed assets**

	Improvements to leasehold property £	Kitchen equipment £	Other equipment £	Total £
<b>Cost</b>				
At 1 June 2022	216,996	5,809	7,766	230,571
Additions	45,366	-	-	45,366
	<u>262,362</u>	<u>5,809</u>	<u>7,766</u>	<u>275,937</u>
<b>Depreciation and impairment</b>				
At 1 June 2022	127,768	4,930	1,680	134,378
Depreciation charged in the year	10,494	238	777	11,509
	<u>138,262</u>	<u>5,168</u>	<u>2,457</u>	<u>145,887</u>
<b>Carrying amount</b>				
At 31 May 2023	<u>124,100</u>	<u>641</u>	<u>5,309</u>	<u>130,050</u>
At 31 May 2022	<u>89,228</u>	<u>879</u>	<u>6,086</u>	<u>96,193</u>

**13 Stocks**

	2023 £	2022 £
Goods for resale	100	100
	<u>100</u>	<u>100</u>

**14 Debtors**

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	12,660	12,462
	<u>12,660</u>	<u>12,462</u>

**15 Creditors: amounts falling due within one year**

	2023 £	2022 £
Other creditors	15,000	-
Accruals and deferred income	630	600
	<u>15,630</u>	<u>600</u>

**DAN WINTER'S**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MAY 2023**

**16 Analysis of net assets between funds**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 May 2023 are represented by:						
Tangible assets	28,557	101,493	130,050	4,862	91,331	96,193
Current assets/(liabilities)	(1,535)	-	(1,535)	18,308	23,422	41,730
	<u>27,022</u>	<u>101,493</u>	<u>128,515</u>	<u>23,170</u>	<u>114,753</u>	<u>137,923</u>

Restricted funds balance is used for specific purposes by reference to the donation, collection or grant received.

**17 Related party transactions**

There were no disclosable related party transactions during the year (2022 - none).

**Dan Winters**

Northern Ireland - Charity number 103439

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# Annual report

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Charity registration number NIC 103439

Company registration number NI059264 (Northern Ireland)

**DAN WINTER'S**

**(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MAY 2023**

**DAN WINTER'S  
(A COMPANY LIMITED BY GUARANTEE)  
LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	HM Winter TL McNeill TR Geary GD Winter
<b>Secretary</b>	GD Winter
<b>Charity number</b>	NIC 103439
<b>Company number</b>	NI059264
<b>Registered office</b>	9 Derryloughan Road The Diamond Loughgall Co Armagh BT61 8PH
<b>Independent examiner</b>	GMcG PORTADOWN 17 Mandeville Street Portadown Craigavon Co Armagh BT62 3PB
<b>Bankers</b>	AIB (NI) 4-8 Market Street Lurgan Craigavon Co Armagh BT66 6AQ

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**DAN WINTER'S  
(A COMPANY LIMITED BY GUARANTEE)  
CONTENTS**

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	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3 - 4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 14

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**DAN WINTER'S  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MAY 2023**

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The trustees present their annual report and financial statements for the year ended 31 May 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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).

**Objectives and activities**

The principal activity of the charitable company is to promote the benefit of the inhabitants of the Diamond District and its environs without distinction of sex, race or political, religious or other opinions, by associating together the said inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

The trustees have paid due regard to guidance issued by the Charity Commission for Northern Ireland in deciding what activities the charitable company should undertake.

The benefit of the charitable company is recorded by the Charity Commission for Northern Ireland as:

The organisation combats poverty which has the direct benefit of alleviating poverty, improving health and wellbeing which has the direct benefit of providing improved health and wellbeing, advancing education which has the direct benefit of improving knowledge and skills, and developing the community with the direct benefit of empowering the community to engage more fully in activities and wider society. The direct benefits are evidenced by feedback from participants and health professionals and by evaluation of our activities. There is no harm flowing from the purposes. The beneficiaries are the inhabitants of the Diamond area of County Armagh. Any private benefit is incidental and would only arise from people gaining skills which may be transferable.

**Achievements and performance**

During the year to 31 May 2023 the charitable company continued to operate a museum, receiving donations and selling merchandise to visitors.

The charitable company also received grant funding of £750 from Armagh City, Banbridge & Craigavon Borough Council to facilitate events and £625 from Diamond Community Development Association towards running costs.

**Financial review**

The charitable company's financial results are set out in detail on pages 5 -14.

There is an overall deficit of funds for the year of £9,408 (2022 - surplus of £11,451). Accumulated funds consist of unrestricted funds of £27,022 (2022 - £23,170) and restricted funds of £101,493 (2022 - £114,753).

**Reserves**

The trustees aim to retain sufficient unrestricted reserves to meet ongoing running and maintenance costs of the museum.

**Risk management**

The directors have considered the major risks which the company faces and are satisfied that, with continued monitoring, they have adequately mitigated significant risks as far as possible.

**Going concern**

The directors have reviewed the position of the charity and are of the opinion that the charity will continue in its activities and the accounts should be signed off as a going concern.

**DAN WINTER'S  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MAY 2023**

---

**Structure, governance and management**

The charitable company is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 19 April 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

HM Winter  
TL McNeill  
TR Geary  
GD Winter

Under the requirement of the Memorandum and Articles of Association, directors shall hold office until the next Annual General Meeting and shall then be eligible for re-election.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

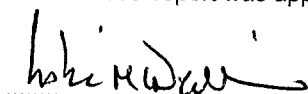
The day to day running of the charitable company is overseen by the trustees.

In preparing this report, the trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Registered Office:  
9 Derryloughan Road  
The Diamond  
Loughgall  
Co Armagh  
BT61 8PH

Charity registration number NIC 103439  
Company registration number NI059264 (Northern Ireland)

The trustees' report was approved by the Board of Trustees.



TL McNeill  
Trustee

Date: 26/2/24

**Dan Winters**

Northern Ireland - Charity number 103439

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# Annual return

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**DAN WINTER'S  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF DAN WINTER'S**

---

I report to the trustees on my examination of the financial statements of Dan Winter's (the charitable company) for the year ended 31 May 2023.

**Responsibilities and basis of report**

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

It is my responsibility to:-

- examine the financial statements 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 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

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 that in any material respect:

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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).

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- 3 -

**17 Mandeville Street  
PORTADOWN  
Craigavon  
BT62 3PB**

**Tel: +44 (0)28 3833 2801  
Fax: +44 (0)28 3835 0293**

Alfred House  
19 Alfred Street  
BELFAST BT2 8EQ  
DX3910 NR Belfast 50

Tel: +44 (0)28 9031 1113  
Fax: +44 (0)28 9031 0777

Century House  
40 Crescent Business Park  
LISBURN  
BT28 2GN

Tel: +44 (0)28 9260 7355  
Fax: +44 (0)28 9260 1656



Chartered Accountants | Registered Auditors | Chartered Tax Advisors | Forensic Accountants | Corporate Finance Advisors

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**DAN WINTER'S  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
TO THE TRUSTEES OF DAN WINTER'S**

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**Independent examiners statement**

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 financial statements to be reached.

Gillian Johnston ACA

**GMcG PORTADOWN**

17 Mandeville Street  
Portadown  
Craigavon  
Co Armagh  
BT62 3PB

Dated: 26 FEBRUARY 2024

**Dan Winters**

Northern Ireland - Charity number 103439

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# Accounts

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**DAN WINTER'S**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MAY 2022**

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b><u>Income from:</u></b>							
Donations and legacies	3	3,952	22,950	26,902	1,935	13,400	15,335
Other trading activities	4	644	-	644	-	-	-
Investments	5	2	-	2	6	-	6
<b>Total income</b>		<b>4,598</b>	<b>22,950</b>	<b>27,548</b>	<b>1,941</b>	<b>13,400</b>	<b>15,341</b>
<b><u>Expenditure on:</u></b>							
Raising funds	6	675	-	675	-	-	-
Charitable activities	7	6,203	9,219	15,422	3,780	14,343	18,123
<b>Total expenditure</b>		<b>6,878</b>	<b>9,219</b>	<b>16,097</b>	<b>3,780</b>	<b>14,343</b>	<b>18,123</b>
<b>Net (expenditure)/income for the year/</b>							
<b>Net movement in funds</b>		<b>(2,280)</b>	<b>13,731</b>	<b>11,451</b>	<b>(1,839)</b>	<b>(943)</b>	<b>(2,782)</b>
Fund balances at 1 June 2021		25,450	101,022	126,472	27,289	101,965	129,254
<b>Fund balances at 31 May 2022</b>		<b>23,170</b>	<b>114,753</b>	<b>137,923</b>	<b>25,450</b>	<b>101,022</b>	<b>126,472</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**DAN WINTER'S  
(A COMPANY LIMITED BY GUARANTEE)  
BALANCE SHEET  
AS AT 31 MAY 2022**

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		96,193		105,882
<b>Current assets</b>					
Stocks	12	100		-	
Debtors	13	12,462		2,310	
Cash at bank and in hand		29,768		18,280	
		42,330		20,590	
<b>Creditors: amounts falling due within one year</b>	14	(600)		-	
Net current assets			41,730		20,590
<b>Total assets less current liabilities</b>			137,923		126,472
<b>Income funds</b>					
Restricted funds			114,753		101,022
Unrestricted funds			23,170		25,450
			137,923		126,472

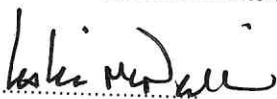
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2022. No members have required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 26-10-2022



TL McNeill  
Trustee

Company registration number NI059264

**DAN WINTER'S**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2022**

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**1 Accounting policies**

**Charity information**

Dan Winter's is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 9 Derryloughan Road, The Diamond, Loughgall, Co Armagh, BT61 8PH.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charitable company.

**1.4 Income**

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charitable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**DAN WINTER'S**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MAY 2022**

---

**1 Accounting policies (Continued)**

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

(i) Charitable activities

This comprises all the resources applied by the charitable company in undertaking its work to meet its charitable objectives.

(ii) Governance costs

Governance costs include the costs of governance arrangements which relate to the general running of the charitable company.

Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Improvements to leasehold property	straight line over the period of the lease
Kitchen equipment	straight line over 10 years
Other equipment	straight line over 10 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Impairment of fixed assets**

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

**1.9 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**DAN WINTER'S**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MAY 2022**

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**1 Accounting policies (Continued)**

**1.10 Financial instruments**

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

**1.11 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**2 Critical accounting estimates and judgements**

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**DAN WINTER'S**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MAY 2022**

**2 Critical accounting estimates and judgements (Continued)**

**Key sources of estimation uncertainty**

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows.

**Fixed Assets**

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The trustees regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

**3 Donations and legacies**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	3,952	-	3,952	1,935	-	1,935
Grant funding	-	22,950	22,950	-	13,400	13,400
	<u>3,952</u>	<u>22,950</u>	<u>26,902</u>	<u>1,935</u>	<u>13,400</u>	<u>15,335</u>

**4 Other trading activities**

	Unrestricted funds	Total
	2022	2021
	£	£
Merchandise income	644	-
	<u>644</u>	<u>-</u>

**5 Investments**

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	2	6
	<u>2</u>	<u>6</u>

**DAN WINTER'S**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MAY 2022**

**6 Raising funds**

**Unrestricted funds**                      **Total**

**2022**                      **2021**  
**£**                              **£**

Fundraising and publicity  
 Merchandise expenses

675                      -

675                      -

**7 Charitable activities**

**2022**                      **2021**  
**£**                              **£**

Depreciation

9,689                      9,689

Merchandise

-                              157

Rent

200                              200

Insurance

2,355                      2,953

Light and heat

203                              405

Telephone

-                              260

Advertising

-                              2,600

Repairs and maintenance

-                              1,213

General expenses

-                              13

Bank fees

-                              203

Events

229                              -

12,676                      17,693

Share of support costs (see note 8)

1,266                              -

Share of governance costs (see note 8)

1,480                              430

15,422                      18,123

**Analysis by fund**

Unrestricted funds

6,203                              3,780

Restricted funds

9,219                              14,343

15,422                      18,123

**DAN WINTER'S**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MAY 2022**

**8 Support costs**

	Support costs	Governance costs	2022	2021
	£	£	£	£
Insurance	785	-	785	-
Light and heat	67	-	67	-
Telephone	349	-	349	-
General expenses	13	-	13	-
Bank fees	52	-	52	-
Accountancy	-	1,480	1,480	430
	<u>1,266</u>	<u>1,480</u>	<u>2,746</u>	<u>430</u>
Analysed between Charitable activities	<u>1,266</u>	<u>1,480</u>	<u>2,746</u>	<u>430</u>

**9 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

**10 Employees**

The average monthly number of employees during the year was:

2022 Number	2021 Number
-	-
<u>-</u>	<u>-</u>

**DAN WINTER'S**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MAY 2022**

11 Tangible fixed assets	Improvements to leasehold property	Kitchen equipment	Other equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 June 2021	216,996	5,809	7,766	230,571
At 31 May 2022	216,996	5,809	7,766	230,571
<b>Depreciation and impairment</b>				
At 1 June 2021	119,094	4,692	903	124,689
Depreciation charged in the year	8,674	238	777	9,689
At 31 May 2022	127,768	4,930	1,680	134,378
<b>Carrying amount</b>				
At 31 May 2022	89,228	879	6,086	96,193
At 31 May 2021	97,902	1,117	6,863	105,882
<b>12 Stocks</b>			<b>2022</b>	<b>2021</b>
			£	£
Goods for resale			100	-
<b>13 Debtors</b>			<b>2022</b>	<b>2021</b>
<b>Amounts falling due within one year:</b>			£	£
Prepayments and accrued income			12,462	2,310
<b>14 Creditors: amounts falling due within one year</b>			<b>2022</b>	<b>2021</b>
			£	£
Accruals and deferred income			600	-

**DAN WINTER'S**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MAY 2022**

**15 Analysis of net assets between funds**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 May 2022 are represented by:						
Tangible assets	4,862	91,331	96,193	5,561	100,321	105,882
Current assets/(liabilities)	18,308	23,422	41,730	19,889	701	20,590
	<u>23,170</u>	<u>114,753</u>	<u>137,923</u>	<u>25,450</u>	<u>101,022</u>	<u>126,472</u>

Restricted funds balance is used for specific purposes by reference to the donation, collection or grant received.

**16 Related party transactions**

There were no disclosable related party transactions during the year (2021 - none).

**Dan Winters**

Northern Ireland - Charity number 103439

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# Annual report

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Charity registration number NIC 103439

Company registration number NI059264 (Northern Ireland)

**DAN WINTER'S**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2022**

**DAN WINTER'S**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	HM Winter TL McNeill TR Geary GD Winter
<b>Secretary</b>	GD Winter
<b>Charity number</b>	NIC 103439
<b>Company number</b>	NI059264
<b>Registered office</b>	9 Derryloughan Road The Diamond Loughgall Co Armagh BT61 8PH
<b>Independent examiner</b>	GMcG PORTADOWN 17 Mandeville Street Portadown Craigavon Co Armagh BT62 3PB
<b>Bankers</b>	AIB (NI) 4-8 Market Street Lurgan Craigavon Co Armagh BT66 6AQ

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**DAN WINTER'S  
(A COMPANY LIMITED BY GUARANTEE)  
CONTENTS**

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	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3 - 4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 14

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**DAN WINTER'S  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MAY 2022**

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The trustees present their annual report and financial statements for the year ended 31 May 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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).

**Objectives and activities**

The principal activity of the charitable company is to promote the benefit of the inhabitants of the Diamond District and its environs without distinction of sex, race or political, religious or other opinions, by associating together the said inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

The trustees have paid due regard to guidance issued by the Charity Commission for Northern Ireland in deciding what activities the charitable company should undertake.

The benefit of the charitable company is recorded by the Charity Commission for Northern Ireland as:

The organisation combats poverty which has the direct benefit of alleviating poverty, improving health and wellbeing which has the direct benefit of providing improved health and wellbeing, advancing education which has the direct benefit of improving knowledge and skills, and developing the community with the direct benefit of empowering the community to engage more fully in activities and wider society. The direct benefits are evidenced by feedback from participants and health professionals and by evaluation of our activities. There is no harm flowing from the purposes. The beneficiaries are the inhabitants of the Diamond area of County Armagh. Any private benefit is incidental and would only arise from people gaining skills which may be transferable.

**Achievements and performance**

During the year to 31 May 2022 the charitable company continued to operate a museum, receiving donations and the sale of merchandise to visitors.

The charitable company received grant funding of £22,950 from Armagh City, Banbridge & Craigavon Borough Council towards repair work to the museum and to facilitate events.

**Financial review**

The charitable company's financial results are set out in detail on pages 7-14.

There is an overall surplus of funds for the year of £11,545. Accumulated funds consist of unrestricted funds of £23,170 and restricted funds of £114,847.

**Reserves**

The trustees aim to retain sufficient reserves to meet ongoing running and maintenance costs of the museum.

**Risk management**

The directors have considered the major risks which the company faces and are satisfied that, with continued monitoring, they have adequately mitigated significant risks as far as possible.

**Going concern**

The directors have reviewed the position of the charity and are of the opinion that the charity will continue in its activities and the accounts should be signed off as a going concern.

**DAN WINTER'S  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MAY 2022**

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**Structure, governance and management**

The charitable company is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 19 April 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

HM Winter  
TL McNeill  
TR Geary  
GD Winter

Under the requirement of the Memorandum and Articles of Association, directors shall hold office until the next Annual General Meeting and shall then be eligible for re-election.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

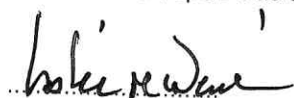
The day to day running of the charitable company is overseen by the trustees.

In preparing this report, the trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Registered Office:  
9 Derryloughan Road  
The Diamond  
Loughgall  
Co Armagh  
BT61 8PH

Charity registration number NIC 103439  
Company registration number NI059264 (Northern Ireland)

The trustees' report was approved by the Board of Trustees.



TL McNeill  
Trustee

Date: 26-10-2022

**Dan Winters**

Northern Ireland - Charity number 103439

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# Annual return

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**DAN WINTER'S  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF DAN WINTER'S**

I report to the trustees on my examination of the financial statements of Dan Winter's (the charitable company) for the year ended 31 May 2022.

**Responsibilities and basis of report**

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

It is my responsibility to:-

- examine the financial statements 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 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

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 that in any material respect:

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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).

- 3 -

17 Mandeville Street  
PORTADOWN  
Craigavon  
BT62 3PB

Tel: +44 (0)28 3833 2801  
Fax: +44 (0)28 3835 0293

Alfred House  
19 Alfred Street  
BELFAST BT2 8EQ  
DX3910 NR Belfast 50

Tel: +44 (0)28 9031 1113  
Fax: +44 (0)28 9031 0777

Century House  
40 Crescent Business Park  
LISBURN  
BT28 2GN

Tel: +44 (0)28 9260 7355  
Fax: +44 (0)28 9260 1656



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**DAN WINTER'S  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
TO THE TRUSTEES OF DAN WINTER'S**

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**Independent examiners statement**

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 financial statements to be reached.



Gillian Johnston ACA

**GMcG PORTADOWN**

17 Mandeville Street  
Portadown  
Craigavon  
Co Armagh  
BT62 3PB

Dated: 26 OCTOBER 2022