

CLOMORE REGENERATION GROUP LTD

(A company limited by guarantee)

Report and Financial Statements

Year ending 30 April 2025

Charity number: 103598

Company number: NI 615461

CLONMORE REGENERATION GROUP LTD

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MISSION STATEMENT

Investing in People

CLONMORE REGENERATION GROUP LTD

Report of the trustees for the Year ending 30 April 2025

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 30 April 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2008, the Companies Act 2006, the Memorandum and Articles of Association, 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 2015).

Our purposes and activities

The purpose of the charity is to improve the quality of life for the inhabitants of the Clonmore area through educations, facilitation of facilities in the interests of social welfare and/or leisure.

Our own constitution states that our objectives include the following:

- (a) Redevelop, maintain and manage Clonmore Hall
- (b) Provide community transport for the inhabitants of Clonmore.
- (c) Support the development of a cohesive shared and integrated community.

Financial review

The trustees are pleased with the results for the year.

It is important the income is sustained to cover costs to of running the hall.

The trustees consider that the ideal level of reserves as at 30 April 2025 would be £8k.

The trustees rely on the support of the community and various grants to support their activities.

The trustees are of the view that the organisation is a going concern.

A major financial concern for the Centre as with any charity will be ongoing financial sustainability from funding in the years to come. The trustees are aware of the need to maintain free reserves, especially in the current economic climate. Continual fundraising will provide a challenging environment in the years to come.

The trustees continue to monitor and revise strategy plan. The committee continuously worked with other groups and tenants to promote and enhance activities from inside and outside of the community.

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2024/2025 has been another busy year in the Clonmore Community centered around Clonmore Community Hall. The hall continues to be extensively used by the community for exercise, entertainment and fundraising activities. The following groups utilised the hall in the past year, Clonmore Youth Club, Clonmore GFC, Whylie Irish Dancing, Pilates Classes, Zumba Classes and of course Clintyclay Primary School,

The Community group continues to be successful in drawing down grants and delivering projects for the benefit of the community. CRG is still progressing with the hall storage extension which is a major project being funded by ABC Council. This project has been slow to progress however we have recently made progress and are hopeful to complete these works by the end of April 2026.

CRG has also been involved in improvement projects at the Church Graveyard and organizing community information / training events and has been successful in obtaining the following grant funding

- i) Donnelly Bros - for storage container.
- ii) Energia Grant- towards extension of footpath along Clonmore Road.
- iii) DARD Grant –towards hall insulation improvements.
- iv) Christmas Grant – funding towards Christmas decorations and event.
- v) ABC Council Hall maintenance funding.

CRG have again held their annual Community Christmas dinner with a full four course lunch cooked and served by the committee and volunteers. I would like to thank all involved for making the event such a success however special credit must go to Bridgid Duggan who once again produced an amazing dessert menu. We would also like to thank The Barnet Group for their continued sponsorship of this event. This event is CRG's main funding source along with Hall hire

The group have identified the following schemes which we would like to deliver for the community when funding becomes available, New NIE supply to the Hall, Hall Signage, Hall Mural, playpark, and further footpath links along Clonmore Road.

The group are aware that an increases number of events ie required to encourage to get the community involved in new activities despite many attempts and despite quality events being offered and delivered in the community.

I would like to thank all our committee for their volunteering across the various roles, which go to ensuring the smooth running of the Community Hall and delivering the community projects over the past year.

The roles include applying for grants, managing the facebook page, general hall maintenance facilitating the opening of the hall for the various user groups and diary maintenance, ensuring all bills are paid and general administration. Everyone's role is important to ensure that the group delivers on its objectives.

We would like to express our sincere gratitude to our funders ABC Council - for their continued and unwavering support in the running costs of our community hall. Their advice during this difficult time has been invaluable.

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It was very fitting that the groups efforts were recognised in the 2025 ABC Community Awards were the group was awarded a Community Award by ABC council. I know that the workings of the Clonmore Community Group are the envy of many local community groups and I hope that this continues for many years.

Our aim for 2025 to 2025 is to generate new projects to ensure that continued community involvement.

We look forward to you all promoting these events and taking part in a very active committee to achieve all successfully.

Reference and administrative details

Registered Office: 157 Clonmore Road, Dungannon, Co Tyrone, BT71 6HX

Our advisers

Independent Examiner; Oliver Donaghy
Clonmore Road, Dungannon, Co Tyrone, BT71 6HX

Bankers; Bank Of Ireland, 11 Upper English Street, Armagh, Co Armagh

Key management personnel Clonmore Regeneration Group Ltd: Trustees' and Directors

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Chair:	Kieran Conlon
Secretary:	James McBennett
Treasurer	Paul Grimley Maurice O'Neill Ailsa McGeown Pauline Tipping Siobhan Loughran

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Structure, Governance and Management

Governing Document

Clonmore Regeneration Group Ltd is a Company limited by guarantee governed by its Memorandum and Articles of Association dated 29 October 2015.

It is registered as a charity with the Charity Commission.

Membership is open to individuals/organisations by completing an application.

The charity was registered as a charity under the Corporation Taxes Act 1988. Reg no: XR 77611

Appointment of trustees

As set out in the Articles of Association the maximum Board members shall be 12 and the minimum number 7. One third of the members shall be co-opted by way of public advertisement. All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM. When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.

Trustee induction and training

New trustees undergo an orientation session to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity.

Any person wishing to become a board member must apply in writing for approval by the Trustees. It is a requirement that the board members attend an induction process covering good governance. During the induction they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The board of trustees, which can have up to 12 members, administers the charity. The charity is managed by the Trustee Board, which meets at least 6 times per year.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity.

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity

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- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due to ensure sufficient working capital by the centre.

Attention has also been focussed on non-financial risks arising from fire, health and safety staff, volunteers and clients. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place and regular awareness training for staff working in these operational areas.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the Clonmore Regeneration Group Ltd for the purposes of company law) are responsible for preparing the trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

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

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

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Statement as to disclosure to our independent examiners

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information of which the charitable company's independent examiner is unaware, and
- the trustees, having made enquiries of fellow directors have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the independent examiner is aware of that information.

This report was approved by the board of trustees and signed on its behalf by

Kieran Conlon
Director

Dated: 27 February 2026

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Independent examiner's report to the Trustees on the unaudited financial statements of Clonmore Regeneration Group Limited

I report on the accounts of Clonmore Regeneration Group Limited for the year ended 30 April 2025 set out on pages 10 to 21.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act), does not apply and that an independent examination is needed.

The charity is required by law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of Chartered Accountants Ireland.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- to 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
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

- In connection with my examination, no matter has come to my attention:
 - 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Companies Act 2006 and

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- which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Oliver Donaghy

Independent examiner

Clonmore Road
Dungannon
Co Tyrone
BT71 6HX

Dated: 27th February 2026

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Statement of Financial Activities

(including income and expenditure account)
for year ending 30 April 2025

				2025	2024
	Note	Unrestricte	Restricted	Total Funds	Total Funds
	s	d Funds	Funds		
		£	£	£	£
Income:					
<i>Activities for generating funds</i>					
Donations and Legacies	3	2,980		2,980	1,964
<i>Income from charitable activities:</i>					
Community Development	4	-	15,802	15,802	7,374
<i>Investment income</i>			900	900	-
Total Income		-		-	23
		2,980	16,702	19,682	9,361
Expenditure					
<i>Expenditure on charitable activities:</i>					
Community Development	5		22,070	22,070	23,495
Total expenditure		-	22,070	22,070	23,495
Net Income/(expenditure) and net movement in funds for the year		2,980	(5,368)	(2,388)	(14,135)
Transfer between Funds		15,870	(15870)	-	-
Reconciliation of funds					
Total Funds brought forward		49,266	156,456	205,722	219,857
Total funds carried forward		68,116	135,217	203,334	205,722

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

All income and expenditure derive from continuing activities.

The notes on pages 13 to 21 from part of these accounts.

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Statement of Financial Position (balance sheet) as at 30 April 2025

		30/04/2025	30/04/2024
	Notes	£	£
Fixed assets			
Tangible assets	10	196,171	196,013
Investments			
Total Fixed Assets		196,171	196,013
Current assets			
Stock			
Debtors	11	0	0
Cash at bank and in hand		11,362	13,909
Total Current Assets		11,362	13,909
Liabilities			
Creditors falling due within one year	12	4,200	4,200
Net Current assets		7,162	9,709
Net assets		203,334	205,722
The funds of the charity:			
Unrestricted Income funds		68,116	49,266
Restricted Income funds		135,217	156,456
Total charity funds		203,334	205,722

STATEMENTS

For the financial year in question the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Approved by the trustees on 27th February 2026 and signed on its behalf.

Kieran Conlon
Director
NI 615461

The notes on pages 13 to 21 from part of these accounts.

Notes to Financial Statements For the year ended 30 April 2025

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities accounts Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), in accordance with the Financial Reporting Standard applicable in the UK and preparing their Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the accounts on a going concern basis

The number of using the charity is increasing year on year but the uncertainty surrounding funding is a significant area of financial uncertainty that will invariable impact upon the services that we can offer. The trustees have mitigated these risks by continually challenging decisions made at government level to ensure that the impact of provisions of services is minimal.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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Notes to Financial Statements (continued)

For the year ended 30 April 2025

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS 102), the general volunteer time spent within the charity is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work or for specific artistic projects being undertaken by the Charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of Advice, information and representation undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

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Notes to Financial Statements (continued)

For the year ended 30 April 2025

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Centre's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 6.

i) Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised at cost and are depreciated over their estimated useful economic lives as follows:

Asset Category	Annual rate
Plant and Equipment	20% Reducing Balance
Computers	15% Reducing Balance
Property	4% Straight Line

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2) Legal status of the Trust

The organisation is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

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Notes to Financial Statements (continued) For the year ended 30 April 2025

3) Income from donations and legacies

	30/04/2025	30/04/2024
	£	£
Donations		
Donations	2,980	0
Fundraising	0	1,964
TOTAL	2,980	1,964

The Trust benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

The income from donations all of which was unrestricted.

4) Income from charitable activities

	Unrestricted Funds 30/04/2025 £	Restricted Funds 30/04/2025 £	TOTAL 30/04/2025 £	Restricted Funds 30/04/2024 £
ABC Council				1,170
Other				900
Hire of Hall		9,365	9,365	5,304
Daera		3,194	3,194	-
Grant Income		3,540	3,540	-
Grant Repaid		(297)	(297)	-
TOTAL	0	15,802	15,802	7,374

Income Capital Grants

ABC Council			9,900
The Donnelly Group	900	900	

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Notes to Financial Statements (continued) For the year ended 30 April 2025

5) Analysis of expenditure on charitable activities

	Total	2025 Total	2024 Total
	£	£	£
Insurance	2,002	2,002	2,078
Repairs and Maintenance	523	523	1,163
Light and Heat	2,035	2,035	1,996
Telephone/Internet costs	746.73	747	681.12
Project Costs	1,600	1,600	750
Mentoring	-	-	1,075
Depreciation of tangible assets	14,992	14,992	15,603
Support costs (see note 10)	172	172	149
Total	22,070	22,070	23,495

6) Net income/(expenditure) for the year

	2025 £	2024 £
This is stated after charging:		
Depreciation	14,992	15,603

7) Government Grants

Income from government grants comprises grants made by local authorities to contribute to the running costs of the organisation.

8) Support Costs

	General support £	Governance £	Total £	2024
Accountancy Fees			0	
Bank charges	172		172	149
	172	0	172	149

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Notes to Financial Statements (continued)

For the year ended 30 April 2025

9) Corporation 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.

10) Tangible fixed assets

	Leasehold Property £	Plant and Equipment £	Total £
Cost:			
As at 1 May 2024	268,832	47,902	316,734
Additions	14,640	510	15,150
Disposals	-	-	-
As at 30 April 2025	283,472	48,412	331,884
Depreciation:			
As at 1 May 2024	96,660	24,060	120,720
Charge for the year	11,339	3,653	14,992
Disposals	-	-	-
As at 30 April 2025	107,999	27,713	135,712
Net book value			
As at 30 April 2025	175,473	20,699	196,172
As at 30 April 2024	172,172	23,842	196,014

11) Debtors

	2025 £	2024 £
Debtors	-	-
	-	-

12) Creditors: amounts falling due within one year

	2025 £	2024 £
Trade Creditors	4,200	4,200
	4,200	4,200

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Notes to Financial Statements (continued) For the year ended 30 April 2025

13) Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance As at 1 May 2024 £	Incoming resources £	Resources expended £	Transfers £	Funds As at 30 April 2025 £
General fund	49,266	2,980	-	15,870	68,116
Total	49,266	2,980	-	15,870	68,116

Name of unrestricted fund

Description, nature and purposes of the fund

General fund The 'free reserves' after allowing for all designated funds.

Analysis of movements in restricted fund

Analysis of movements in restricted fund

	Balance As at 1 May 2024	Incoming resources	Resources expended	Transfers	Funds As at 30 April 2025
Capital	156,456	900	15,150	(6,989)	135,217
Community Development		15,802	6,920	(8,882)	0
Total	156,456	16,702	22,070	(15,870)	135,217

Name of restricted fund, Description, nature and purposes of the fund

Assets Property assets fund is the value of unrestricted funds represented by the tangible fixed assets owned and used by the charity on an on-going basis to meet its objectives.

	2025 £	2024 £
ABC Council	0	9,900
Fixed Assets	135,217	146,556
	135,217	156,456

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Notes to Financial Statements (continued) For the year ended 30 April 2025

14) Analysis of net assets between funds

	General Fund	Restricted Funds	Total
	£	£	£
Tangible fixed assets	60,955	135,217	196,172
Cash at bank and in hand	11,362	0	11,362
Other net current assets/(liabilities)	- 4,200		- 4,200
Total	68,118	135,217	203,335