

Derrynoose Community Development Association Ltd

Northern Ireland · Charity number 103660

Details

Known as DCDA

Status Received

Registered 2015-11-11

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

Contact

Address 33 Listrakelt Road
Derrynoose
Armagh
BT60 3dp
BT60 3DP

Phone 07736336145

Activities

Purposes: to promote the benefits of the inhabitants of Derrynoose (hereinafter called the area of benefit) without distinction of race, sex, political, or other opinion by associating the statutory authorities , voluntary organisations and 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 conditions of life and fostering peace and reconciliation between the inhabitants of N Ireland. to establish or to secure the establishment of a community centre (hereinafter called the Centre) and to maintain and manage, or cooperate with any local statutory authority in the maintenance and management of such a centre for the activities promoted by the association and its constituent bodies in the furtherance of the above objects.

What the charity does: The advancement of education, The advancement of citizenship or community development, The advancement of amateur sport, The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity

How the charity works: Community development, Cross-border/cross-community, Cultural, Education/training, Rural development, Sport/recreation

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£19,316	£5,456	£0	0

Trustees

Name	Role	Appointed
Mr Francis Haughey		
Mr Jim Lennon		

Derrynoose CommunityDevelopment Association Ltd

Northern Ireland - Charity number 103660

Accounts

**DERRYNOOSE COMMUNITY DEVELOPMENT ASSOCIATION LTD
DIRECTORS' REPORT AND
UNAUDITED ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024**

Derrynoose Community Development Association Ltd

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Derrynoose Community Development Association Ltd
Company Information
For The Year Ended 31 October 2024

Directors	Mr James Lennon Mr Francis Haughey
Secretary	Mr James Lennon
Company Number	NI031508
Registered Office	38 Fergot Road Derrynoose Keady Co. Armagh BT60 3DN
Accountants	WHR Accountants Ltd Chartered Certified Accountants 56 Upper English Street Armagh County Armagh BT61 7LG

Derrynoose Community Development Association Ltd
Company No. NI031508
Directors' Report For The Year Ended 31 October 2024

The directors present their report and the financial statements for the year ended 31 October 2024.

Directors

The directors who held office during the year were as follows:

Mr James Lennon
Mr Francis Haughey

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Small Company Rules

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

On behalf of the board

Mr James Lennon
Director
22/07/2025

Derrynoose Community Development Association Ltd
Accountant's Report
For The Year Ended 31 October 2024

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's directors for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 October 2024 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

22/07/2025

WHR Accountants Ltd
Chartered Certified Accountants
56 Upper English Street
Armagh
County Armagh
BT61 7LG

Derrynoose Community Development Association Ltd
Abridged Income and Expenditure Account
For The Year Ended 31 October 2024

	Notes	2024 £	2023 £
GROSS SURPLUS		19,316	20,726
Administrative expenses		(5,456)	(7,376)
OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR		<u>13,860</u>	<u>13,350</u>

The notes on pages 6 to 7 form part of these financial statements.

Derrynoose Community Development Association Ltd
Abridged Balance Sheet
As At 31 October 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible Assets	4	126,020	129,582
		126,020	129,582
CURRENT ASSETS			
Cash at bank and in hand		22,071	8,849
		22,071	8,849
Creditors: Amounts Falling Due Within One Year		(826)	(5,026)
NET CURRENT ASSETS (LIABILITIES)		21,245	3,823
TOTAL ASSETS LESS CURRENT LIABILITIES		147,265	133,405
NET ASSETS		147,265	133,405
RESERVES			
Other reserves		5,213	5,213
Income and Expenditure Account		142,052	128,192
MEMBERS' FUNDS		147,265	133,405

For the year ending 31 October 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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

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

All of the company's members have consented to the preparation of an Abridged Income and Expenditure Account and an Abridged Balance Sheet for the year end 31 October 2024 in accordance with section 444(2A) of the Companies Act 2006.

On behalf of the board

Mr James Lennon

Director
22/07/2025

The notes on pages 6 to 7 form part of these financial statements.

Derrynoose Community Development Association Ltd
Notes to the Abridged Financial Statements
For The Year Ended 31 October 2024

1. General Information

Derrynoose Community Development Association Ltd is a private company, limited by guarantee, incorporated in Northern Ireland, registered number NI031508. The registered office is 38 Fergot Road, Derrynoose, Keady, Co. Armagh, BT60 3DN.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

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

Freehold	No Depreciation
Plant & Machinery	10% Reducing Balance
Fixtures & Fittings	20% Reducing Balance

3. Average Number of Employees

Average number of employees, including directors, during the year was: NIL (2023: NIL)

4. Tangible Assets

	Total
	£
Cost	
As at 1 November 2023	145,833
As at 31 October 2024	145,833
Depreciation	
As at 1 November 2023	16,251
Provided during the period	3,562
As at 31 October 2024	19,813
Net Book Value	
As at 31 October 2024	126,020
As at 1 November 2023	129,582

Derrynoose Community Development Association Ltd
Notes to the Abridged Financial Statements (continued)
For The Year Ended 31 October 2024

5. Company limited by guarantee

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

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

Derrynoose Community Development Association Ltd
Abridged Detailed Income and Expenditure Account
For The Year Ended 31 October 2024

	2024		2023	
	£	£	£	£
TURNOVER				
Sales		1,362		7,512
COST OF SALES				
Purchases	892		4,852	
		(892)		(4,852)
Other Operating Income				
Grants received	10,950		-	
Donations	7,896		18,066	
		18,846		18,066
GROSS SURPLUS		19,316		20,726
Administrative Expenses				
Light and heat	-		736	
Repairs and maintenance	460		371	
Insurance	511		250	
Accountancy fees	450		500	
Bank charges	274		292	
Depreciation of plant and machinery	72		80	
Depreciation of fixtures and fittings	3,491		3,491	
Sundry expenses	198		1,656	
		(5,456)		(7,376)
OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR		13,860		13,350

Derrynoose CommunityDevelopment Association Ltd

Northern Ireland - Charity number 103660

Accounts

Derrynoose Community Development Association Ltd



Annual report and accounts for the period ending 31 October 2023.

Introduction

Derrynoose Community Development Association was established in October 1996 to provide support for, a focus for and a modern purpose built base to aid community development in the area

It provides and manages the Derrynoose Community Centre. This provides a modern purpose-built community Centre for the use of the people of Derrynoose and by local community-based groups. It provides a range of leisure and sporting facilities for the use of the local community; these include community festivals and community sports days. It provides opportunities for art, drama and music and local education classes and in partnership with the local school provides an annual Christmas fair. It provides facilities for the local youth club and for the pensioners club. It provides services for the local community at the time of family bereavements including a funeral meals service. It supports summer schemes for local children.

Legal status

Derrynoose Community Development Association is established as a company limited by guarantee and is registered as a charity with the Charity Commission for Northern Ireland.

Directors and Management Committee members

The directors of the Association are:

Mr Francis Haughey, Chairman and Director.

Mr Jim Lennon director and company secretary

Management Committee members

Elaine Mcguigan Chairperson

Caroline Duffy Secretary

Claire Farrell Treasure

Shannon McGuigan PRO

Pauline McKernan Committee member

Roseanne Murphy Committee Member

Sharon McCarthy Committee Member

Nuala McKenna Committee Member

Summary of activities for the past year

Over the past year we have run several different activities

Indoor Bowls,

Ceili Dancing,

Zumba,

Basketball,

Football,

Pilates and Yoga

Family bereavement service

We also engaged in fundraising actives,

Family Fortunes,

Big Breakfast

and Santa Sunday / Christmas fayre

Financial Reports

A copy of our financial statements together with a copy of Independent Examiner's Report to the trustees is included in this report.

Plans for forthcoming year

We plan to keep our current classes running and are hoping to add a few more we also are planning a fundraiser (fashion night) and plan to run our Christmas fayre again.

Report of the Directors and

Unaudited Financial Statements for the Year Ended 31 October 2023

for

DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD

DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD (Registered number: NI031508)

Contents of the Financial Statements
for the Year Ended 31 October 2023

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DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD

Company Information
for the Year Ended 31 October 2023

DIRECTORS: F Haughey
J I Lennon

SECRETARY: J I Lennon

REGISTERED OFFICE: 38 Fergot Road
Derrynoose
Keady
Co. Armagh
BT60 3DN

REGISTERED NUMBER: NI031508 (Northern Ireland)

ACCOUNTANTS: WHR Accountants Ltd
Chartered Certified Accountants
Statutory Auditors
56 English Street
Armagh
Co. Armagh
BT61 7LG

DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD (Registered number: NI031508)

Report of the Directors
for the Year Ended 31 October 2023

The directors present their report with the financial statements of the company for the year ended 31 October 2023.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 November 2022 to the date of this report.

F Haughey
J I Lennon

Other changes in directors holding office are as follows:

P Tomany - deceased 21 January 2023

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

ON BEHALF OF THE BOARD:



J I Lennon - Director

16 May 2024

DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD

Report of the Accountants to the Directors of
DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 October 2023 set out on pages four to seven and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

WHR Accountants Ltd
Chartered Certified Accountants
Statutory Auditors
56 English Street
Armagh
Co. Armagh
BT61 7LG

16 May 2024

This page does not form part of the statutory financial statements

DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD (Registered number: NI031508)

Abridged Income Statement
for the Year Ended 31 October 2023

	Notes	31.10.23 £	31.10.22 £
GROSS SURPLUS		20,726	44,544
Administrative expenses		<u>7,376</u>	<u>7,890</u>
OPERATING SURPLUS and SURPLUS BEFORE TAXATION		13,350	36,654
Tax on surplus		<u>-</u>	<u>-</u>
SURPLUS FOR THE FINANCIAL YEAR		<u><u>13,350</u></u>	<u><u>36,654</u></u>

The notes form part of these financial statements

DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD (Registered number: NI031508)

Abridged Balance Sheet
31 October 2023

	Notes	31.10.23 £	£	31.10.22 £	£
FIXED ASSETS					
Tangible assets	5		129,582		133,152
CURRENT ASSETS					
Cash at bank and in hand		8,849		4,919	
CREDITORS					
Amounts falling due within one year		5,026		23,229	
NET CURRENT ASSETS/(LIABILITIES)			3,823		(18,310)
TOTAL ASSETS LESS CURRENT LIABILITIES			133,405		114,842
ACCRUALS AND DEFERRED INCOME			5,213		-
NET ASSETS			128,192		114,842
RESERVES					
Income and expenditure account			128,192		114,842
			128,192		114,842

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each 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 company.

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

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 31 October 2023 in accordance with Section 444(2A) of the Companies Act 2006.

The financial statements were approved by the Board of Directors and authorised for issue on 16 May 2024 and were signed on its behalf by:

J I Lennon - Director

The notes form part of these financial statements

DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD (Registered number: NI031508)

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

1. **STATUTORY INFORMATION**

DERRYNOOSE COMMUNITY DEVELOPMENT ASSOCIATION LTD is a private company, limited by guarantee, registered in Northern Ireland. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2022 - NIL).

4. **OPERATING SURPLUS**

The operating surplus is stated after charging:

	31.10.23	31.10.22
	£	£
Depreciation - owned assets	<u>3,570</u>	<u>4,203</u>

DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD (Registered number: NI031508)

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

5. **TANGIBLE FIXED ASSETS**

	Totals
	£
COST	
At 1 November 2022 and 31 October 2023	145,833
DEPRECIATION	
At 1 November 2022	12,681
Charge for year	3,570
At 31 October 2023	16,251
NET BOOK VALUE	
At 31 October 2023	129,582
At 31 October 2022	133,152

DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD (Registered number: NI031508)

Detailed Income and Expenditure Account
for the Year Ended 31 October 2023

	31.10.23		31.10.22	
	£	£	£	£
Turnover				
Sales	7,512		1,949	
Other Grants	-		44,361	
	<u> </u>	7,512	<u> </u>	46,310
Cost of sales				
Purchases		4,852		1,766
		<u> </u>		<u> </u>
GROSS SURPLUS		2,660		44,544
Other income				
Donations		18,066		-
		<u> </u>		<u> </u>
		20,726		44,544
Expenditure				
Insurance	250		245	
Repairs to property	371		390	
Utilities	736		-	
Sundry expenses	1,656		1,723	
Accountancy	500		480	
Legal fees	-		600	
Depreciation of tangible fixed assets				
Plant and machinery	80		89	
Fixtures and fittings	3,491		4,114	
	<u> </u>	7,084	<u> </u>	7,641
		13,642		36,903
Finance costs				
Bank charges		292		249
		<u> </u>		<u> </u>
NET SURPLUS		13,350		36,654
		<u> </u>		<u> </u>

This page does not form part of the statutory financial statements

Derrynoose CommunityDevelopment Association Ltd

Northern Ireland - Charity number 103660

Annual report

Derrynoose Community Development Association Ltd



Annual report and accounts for the period ending 31 October 2023.

Introduction

Derrynoose Community Development Association was established in October 1996 to provide support for, a focus for and a modern purpose built base to aid community development in the area

It provides and manages the Derrynoose Community Centre. This provides a modern purpose-built community Centre for the use of the people of Derrynoose and by local community-based groups. It provides a range of leisure and sporting facilities for the use of the local community; these include community festivals and community sports days. It provides opportunities for art, drama and music and local education classes and in partnership with the local school provides an annual Christmas fair. It provides facilities for the local youth club and for the pensioners club. It provides services for the local community at the time of family bereavements including a funeral meals service. It supports summer schemes for local children.

Legal status

Derrynoose Community Development Association is established as a company limited by guarantee and is registered as a charity with the Charity Commission for Northern Ireland.

Directors and Management Committee members

The directors of the Association are:

Mr Francis Haughey, Chairman and Director.

Mr Jim Lennon director and company secretary

Management Committee members

Elaine Mcguigan Chairperson

Caroline Duffy Secretary

Claire Farrell Treasure

Shannon McGuigan PRO

Pauline McKernan Committee member

Roseanne Murphy Committee Member

Sharon McCarthy Committee Member

Nuala McKenna Committee Member

Summary of activities for the past year

Over the past year we have run several different activities

Indoor Bowls,

Ceili Dancing,

Zumba,

Basketball,

Football,

Pilates and Yoga

Family bereavement service

We also engaged in fundraising actives,

Family Fortunes,

Big Breakfast

and Santa Sunday / Christmas fayre

Financial Reports

A copy of our financial statements together with a copy of Independent Examiner's Report to the trustees is included in this report.

Plans for forthcoming year

We plan to keep our current classes running and are hoping to add a few more we also are planning a fundraiser (fashion night) and plan to run our Christmas fayre again.

Report of the Directors and

Unaudited Financial Statements for the Year Ended 31 October 2023

for

DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD

DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD (Registered number: NI031508)

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for the Year Ended 31 October 2023

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DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD

Company Information
for the Year Ended 31 October 2023

DIRECTORS: F Haughey
J I Lennon

SECRETARY: J I Lennon

REGISTERED OFFICE: 38 Fergot Road
Derrynoose
Keady
Co. Armagh
BT60 3DN

REGISTERED NUMBER: NI031508 (Northern Ireland)

ACCOUNTANTS: WHR Accountants Ltd
Chartered Certified Accountants
Statutory Auditors
56 English Street
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Co. Armagh
BT61 7LG

DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD (Registered number: NI031508)

Report of the Directors
for the Year Ended 31 October 2023

The directors present their report with the financial statements of the company for the year ended 31 October 2023.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 November 2022 to the date of this report.

F Haughey
J I Lennon

Other changes in directors holding office are as follows:

P Tomany - deceased 21 January 2023

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

ON BEHALF OF THE BOARD:



J I Lennon - Director

16 May 2024

DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD

Report of the Accountants to the Directors of
DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 October 2023 set out on pages four to seven and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

WHR Accountants Ltd
Chartered Certified Accountants
Statutory Auditors
56 English Street
Armagh
Co. Armagh
BT61 7LG

16 May 2024

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DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD (Registered number: NI031508)

Abridged Income Statement
for the Year Ended 31 October 2023

	Notes	31.10.23 £	31.10.22 £
GROSS SURPLUS		20,726	44,544
Administrative expenses		<u>7,376</u>	<u>7,890</u>
OPERATING SURPLUS and SURPLUS BEFORE TAXATION		13,350	36,654
Tax on surplus		<u>-</u>	<u>-</u>
SURPLUS FOR THE FINANCIAL YEAR		<u>13,350</u>	<u>36,654</u>

The notes form part of these financial statements

DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD (Registered number: NI031508)

Abridged Balance Sheet
31 October 2023

	Notes	31.10.23 £	£	31.10.22 £	£
FIXED ASSETS					
Tangible assets	5		129,582		133,152
CURRENT ASSETS					
Cash at bank and in hand		8,849		4,919	
CREDITORS					
Amounts falling due within one year		5,026		23,229	
NET CURRENT ASSETS/(LIABILITIES)			3,823		(18,310)
TOTAL ASSETS LESS CURRENT LIABILITIES			133,405		114,842
ACCRUALS AND DEFERRED INCOME			5,213		-
NET ASSETS			128,192		114,842
RESERVES					
Income and expenditure account			128,192		114,842
			128,192		114,842

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each 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 company.

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

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 31 October 2023 in accordance with Section 444(2A) of the Companies Act 2006.

The financial statements were approved by the Board of Directors and authorised for issue on 16 May 2024 and were signed on its behalf by:

J I Lennon - Director

The notes form part of these financial statements

DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD (Registered number: NI031508)

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

1. **STATUTORY INFORMATION**

DERRYNOOSE COMMUNITY DEVELOPMENT ASSOCIATION LTD is a private company, limited by guarantee, registered in Northern Ireland. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2022 - NIL).

4. **OPERATING SURPLUS**

The operating surplus is stated after charging:

	31.10.23	31.10.22
	£	£
Depreciation - owned assets	<u>3,570</u>	<u>4,203</u>

DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD (Registered number: NI031508)

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

5. **TANGIBLE FIXED ASSETS**

	Totals
	£
COST	
At 1 November 2022 and 31 October 2023	145,833
DEPRECIATION	
At 1 November 2022	12,681
Charge for year	3,570
At 31 October 2023	16,251
NET BOOK VALUE	
At 31 October 2023	129,582
At 31 October 2022	133,152

DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD (Registered number: NI031508)

Detailed Income and Expenditure Account
for the Year Ended 31 October 2023

	31.10.23		31.10.22	
	£	£	£	£
Turnover				
Sales	7,512		1,949	
Other Grants	-		44,361	
	<u> </u>	7,512	<u> </u>	46,310
Cost of sales				
Purchases		4,852		1,766
		<u> </u>		<u> </u>
GROSS SURPLUS		2,660		44,544
Other income				
Donations		18,066		-
		<u> </u>		<u> </u>
		20,726		44,544
Expenditure				
Insurance	250		245	
Repairs to property	371		390	
Utilities	736		-	
Sundry expenses	1,656		1,723	
Accountancy	500		480	
Legal fees	-		600	
Depreciation of tangible fixed assets				
Plant and machinery	80		89	
Fixtures and fittings	3,491		4,114	
	<u> </u>	7,084	<u> </u>	7,641
		13,642		36,903
Finance costs				
Bank charges		292		249
		<u> </u>		<u> </u>
NET SURPLUS		13,350		36,654
		<u> </u>		<u> </u>

This page does not form part of the statutory financial statements

Derrynoose CommunityDevelopment Association Ltd

Northern Ireland - Charity number 103660

Annual return

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

DERRYNOOSE COMMUNITY DEVELOPMENT ASSOCIATION LTD.

YEAR ENDED 31 OCTOBER 2023

We report on the accounts of the charity for the Year Ended 31 October 2023.

Respective Responsibilities of Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with Charities Act (NI) 2008. Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to :

- Examine the accounts under Section 65 of the Charities Act.
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to our attention.

Basis of Independent Examiner's Statement

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

Our examination 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 we do not express an audit opinion on whether the accounts present a 'true and fair view'.

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

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

Independent Examiner's Statement

In connection with our examination, no matter has come to our attention:

- 1 which gives us reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that :

- proper books of account are kept [in accordance with Section 63 of the Companies act
- and*
- accounts are prepared which agree with the books of account and comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice : Accounting and Reporting by Charities;

or

- 2 to which, in our opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

**Mr James Robinson. FCCA.
WHR Accountants Ltd
Independent Examiner**

56 English Street , Armagh, BT61 7LG

21 May 2024.

Derrynoose CommunityDevelopment Association Ltd

Northern Ireland - Charity number 103660

Accounts

Report of the Directors and
Unaudited Financial Statements for the Year Ended 31 October 2022
for
DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD

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for the Year Ended 31 October 2022

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DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD

Company Information
for the Year Ended 31 October 2022

DIRECTORS: F Haughey
J I Lennon

SECRETARY: J I Lennon

REGISTERED OFFICE: 38 Fergot Road
Derrynoose
Keady
Co. Armagh
BT60 3DN

REGISTERED NUMBER: NI031508 (Northern Ireland)

ACCOUNTANTS: WHR Accountants Ltd
Chartered Certified Accountants
Statutory Auditors
56 English Street
Armagh
Co. Armagh
BT61 7LG

Report of the Directors
for the Year Ended 31 October 2022

The directors present their report with the financial statements of the company for the year ended 31 October 2022.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 November 2021 to the date of this report.

F Haughey
J I Lennon

Other changes in directors holding office are as follows:

P Tomany ceased to be a director after 31 October 2022 but prior to the date of this report.

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

ON BEHALF OF THE BOARD:

J I Lennon - Director

4 July 2023

DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD

Report of the Accountants to the Directors of
DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 October 2022 set out on pages four to seven and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

WHR Accountants Ltd
Chartered Certified Accountants
Statutory Auditors
56 English Street
Armagh
Co. Armagh
BT61 7LG

4 July 2023

DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD (Registered number: NI031508)

Abridged Income Statement
for the Year Ended 31 October 2022

	Notes	31.10.22 £	31.10.21 £
GROSS SURPLUS		44,544	2,614
Administrative expenses		<u>7,890</u>	<u>3,689</u>
OPERATING SURPLUS/(DEFICIT) and SURPLUS/(DEFICIT) BEFORE TAXATION		36,654	(1,075)
Tax on surplus/(deficit)		<u>-</u>	<u>-</u>
SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR		<u><u>36,654</u></u>	<u><u>(1,075)</u></u>

The notes form part of these financial statements

Abridged Balance Sheet
31 October 2022

	Notes	31.10.22		31.10.21	
		£	£	£	£
FIXED ASSETS					
Tangible assets	5		133,152		77,139
CURRENT ASSETS					
Cash at bank and in hand		4,919		3,799	
CREDITORS					
Amounts falling due within one year		<u>23,229</u>		<u>2,750</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>(18,310)</u>		<u>1,049</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>114,842</u>		<u>78,188</u>
RESERVES					
Income and expenditure account			<u>114,842</u>		<u>78,188</u>
			<u>114,842</u>		<u>78,188</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each 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 company.

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

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 31 October 2022 in accordance with Section 444(2A) of the Companies Act 2006.

The financial statements were approved by the Board of Directors and authorised for issue on 4 July 2023 and were signed on its behalf by:

J I Lennon - Director

Notes to the Financial Statements
for the Year Ended 31 October 2022

1. STATUTORY INFORMATION

DERRYNOOSE COMMUNITY DEVELOPMENT ASSOCIATION LTD is a private company, limited by guarantee, registered in Northern Ireland. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2021 - NIL).

4. OPERATING SURPLUS/(DEFICIT)

The operating surplus (2021 - operating deficit) is stated after charging:

	31.10.22	31.10.21
	£	£
Depreciation - owned assets	4,203	2,006
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

5.	TANGIBLE FIXED ASSETS	Totals £
	COST	
	At 1 November 2021	85,617
	Additions	60,216
	At 31 October 2022	<u>145,833</u>
	DEPRECIATION	
	At 1 November 2021	8,478
	Charge for year	4,203
	At 31 October 2022	<u>12,681</u>
	NET BOOK VALUE	
	At 31 October 2022	<u>133,152</u>
	At 31 October 2021	<u>77,139</u>

Detailed Income and Expenditure Account
for the Year Ended 31 October 2022

	31.10.22		31.10.21	
	£	£	£	£
Turnover				
Sales	1,949		2,314	
Other Grants	44,361		1,000	
	<u> </u>	46,310	<u> </u>	3,314
Cost of sales				
Purchases	1,766		-	
Direct Costs	-		700	
	<u> </u>	1,766	<u> </u>	700
GROSS SURPLUS		44,544		2,614
Expenditure				
Insurance	245		465	
Repairs to property	390		208	
Sundry expenses	1,723		-	
Accountancy	480		770	
Legal fees	600		-	
Depreciation of tangible fixed assets				
Plant and machinery	89		98	
Fixtures and fittings	4,114		1,908	
	<u> </u>	7,641	<u> </u>	3,449
		36,903		(835)
Finance costs				
Bank charges		249		240
		<u> </u>		<u> </u>
NET SURPLUS/(DEFICIT)		<u>36,654</u>		<u>(1,075)</u>

Derrynoose CommunityDevelopment Association Ltd

Northern Ireland - Charity number 103660

Annual report

Report of the Directors and
Unaudited Financial Statements for the Year Ended 31 October 2022
for
DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD

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for the Year Ended 31 October 2022

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DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD

Company Information
for the Year Ended 31 October 2022

DIRECTORS: F Haughey
J I Lennon

SECRETARY: J I Lennon

REGISTERED OFFICE: 38 Fergot Road
Derrynoose
Keady
Co. Armagh
BT60 3DN

REGISTERED NUMBER: NI031508 (Northern Ireland)

ACCOUNTANTS: WHR Accountants Ltd
Chartered Certified Accountants
Statutory Auditors
56 English Street
Armagh
Co. Armagh
BT61 7LG

Report of the Directors
for the Year Ended 31 October 2022

The directors present their report with the financial statements of the company for the year ended 31 October 2022.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 November 2021 to the date of this report.

F Haughey
J I Lennon

Other changes in directors holding office are as follows:

P Tomany ceased to be a director after 31 October 2022 but prior to the date of this report.

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

ON BEHALF OF THE BOARD:

J I Lennon - Director

4 July 2023

DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD

Report of the Accountants to the Directors of
DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 October 2022 set out on pages four to seven and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

WHR Accountants Ltd
Chartered Certified Accountants
Statutory Auditors
56 English Street
Armagh
Co. Armagh
BT61 7LG

4 July 2023

DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD (Registered number: NI031508)

Abridged Income Statement
for the Year Ended 31 October 2022

	Notes	31.10.22 £	31.10.21 £
GROSS SURPLUS		44,544	2,614
Administrative expenses		<u>7,890</u>	<u>3,689</u>
OPERATING SURPLUS/(DEFICIT) and SURPLUS/(DEFICIT) BEFORE TAXATION		36,654	(1,075)
Tax on surplus/(deficit)		<u>-</u>	<u>-</u>
SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR		<u><u>36,654</u></u>	<u><u>(1,075)</u></u>

The notes form part of these financial statements

Abridged Balance Sheet
31 October 2022

	Notes	31.10.22 £	£	31.10.21 £	£
FIXED ASSETS					
Tangible assets	5		133,152		77,139
CURRENT ASSETS					
Cash at bank and in hand		4,919		3,799	
CREDITORS					
Amounts falling due within one year		<u>23,229</u>		<u>2,750</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>(18,310)</u>		<u>1,049</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>114,842</u>		<u>78,188</u>
RESERVES					
Income and expenditure account			<u>114,842</u>		<u>78,188</u>
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The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 31 October 2022 in accordance with Section 444(2A) of the Companies Act 2006.

The financial statements were approved by the Board of Directors and authorised for issue on 4 July 2023 and were signed on its behalf by:

J I Lennon - Director

Notes to the Financial Statements
for the Year Ended 31 October 2022

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3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2021 - NIL).

4. OPERATING SURPLUS/(DEFICIT)

The operating surplus (2021 - operating deficit) is stated after charging:

	31.10.22	31.10.21
	£	£
Depreciation - owned assets	4,203	2,006
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

5.	TANGIBLE FIXED ASSETS	Totals
		£
	COST	
	At 1 November 2021	85,617
	Additions	60,216
		<hr/>
	At 31 October 2022	145,833
		<hr/>
	DEPRECIATION	
	At 1 November 2021	8,478
	Charge for year	4,203
		<hr/>
	At 31 October 2022	12,681
		<hr/>
	NET BOOK VALUE	
	At 31 October 2022	133,152
		<hr/> <hr/>
	At 31 October 2021	77,139
		<hr/> <hr/>

Detailed Income and Expenditure Account
for the Year Ended 31 October 2022

	31.10.22		31.10.21	
	£	£	£	£
Turnover				
Sales	1,949		2,314	
Other Grants	44,361		1,000	
	<u> </u>	46,310	<u> </u>	3,314
Cost of sales				
Purchases	1,766		-	
Direct Costs	-		700	
	<u> </u>	1,766	<u> </u>	700
GROSS SURPLUS		44,544		2,614
Expenditure				
Insurance	245		465	
Repairs to property	390		208	
Sundry expenses	1,723		-	
Accountancy	480		770	
Legal fees	600		-	
Depreciation of tangible fixed assets				
Plant and machinery	89		98	
Fixtures and fittings	4,114		1,908	
	<u> </u>	7,641	<u> </u>	3,449
		36,903		(835)
Finance costs				
Bank charges		249		240
		<u> </u>		<u> </u>
NET SURPLUS/(DEFICIT)		<u>36,654</u>		<u>(1,075)</u>

Derrynoose CommunityDevelopment Association Ltd

Northern Ireland - Charity number 103660

Annual return

Report of the Directors and
Unaudited Financial Statements for the Year Ended 31 October 2022
for
DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD

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for the Year Ended 31 October 2022

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DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD

Company Information
for the Year Ended 31 October 2022

DIRECTORS: F Haughey
J I Lennon

SECRETARY: J I Lennon

REGISTERED OFFICE: 38 Fergot Road
Derrynoose
Keady
Co. Armagh
BT60 3DN

REGISTERED NUMBER: NI031508 (Northern Ireland)

ACCOUNTANTS: WHR Accountants Ltd
Chartered Certified Accountants
Statutory Auditors
56 English Street
Armagh
Co. Armagh
BT61 7LG

Report of the Directors
for the Year Ended 31 October 2022

The directors present their report with the financial statements of the company for the year ended 31 October 2022.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 November 2021 to the date of this report.

F Haughey
J I Lennon

Other changes in directors holding office are as follows:

P Tomany ceased to be a director after 31 October 2022 but prior to the date of this report.

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

ON BEHALF OF THE BOARD:

J I Lennon - Director

4 July 2023

DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD

Report of the Accountants to the Directors of
DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 October 2022 set out on pages four to seven and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

WHR Accountants Ltd
Chartered Certified Accountants
Statutory Auditors
56 English Street
Armagh
Co. Armagh
BT61 7LG

4 July 2023

DERRYNOOSE COMMUNITY
DEVELOPMENT ASSOCIATION LTD (Registered number: NI031508)

Abridged Income Statement
for the Year Ended 31 October 2022

	Notes	31.10.22 £	31.10.21 £
GROSS SURPLUS		44,544	2,614
Administrative expenses		<u>7,890</u>	<u>3,689</u>
OPERATING SURPLUS/(DEFICIT) and SURPLUS/(DEFICIT) BEFORE TAXATION		36,654	(1,075)
Tax on surplus/(deficit)		<u>-</u>	<u>-</u>
SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR		<u><u>36,654</u></u>	<u><u>(1,075)</u></u>

The notes form part of these financial statements

Abridged Balance Sheet
31 October 2022

	Notes	31.10.22		31.10.21	
		£	£	£	£
FIXED ASSETS					
Tangible assets	5		133,152		77,139
CURRENT ASSETS					
Cash at bank and in hand		4,919		3,799	
CREDITORS					
Amounts falling due within one year		<u>23,229</u>		<u>2,750</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>(18,310)</u>		<u>1,049</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>114,842</u>		<u>78,188</u>
RESERVES					
Income and expenditure account			<u>114,842</u>		<u>78,188</u>
			<u>114,842</u>		<u>78,188</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each 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 company.

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

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 31 October 2022 in accordance with Section 444(2A) of the Companies Act 2006.

The financial statements were approved by the Board of Directors and authorised for issue on 4 July 2023 and were signed on its behalf by:

J I Lennon - Director

Notes to the Financial Statements
for the Year Ended 31 October 2022

1. STATUTORY INFORMATION

DERRYNOOSE COMMUNITY DEVELOPMENT ASSOCIATION LTD is a private company, limited by guarantee, registered in Northern Ireland. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2021 - NIL).

4. OPERATING SURPLUS/(DEFICIT)

The operating surplus (2021 - operating deficit) is stated after charging:

	31.10.22	31.10.21
	£	£
Depreciation - owned assets	4,203	2,006
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

5.	TANGIBLE FIXED ASSETS	Totals
		£
	COST	
	At 1 November 2021	85,617
	Additions	60,216
		<hr/>
	At 31 October 2022	145,833
		<hr/>
	DEPRECIATION	
	At 1 November 2021	8,478
	Charge for year	4,203
		<hr/>
	At 31 October 2022	12,681
		<hr/>
	NET BOOK VALUE	
	At 31 October 2022	133,152
		<hr/> <hr/>
	At 31 October 2021	77,139
		<hr/> <hr/>

Detailed Income and Expenditure Account
for the Year Ended 31 October 2022

	31.10.22		31.10.21	
	£	£	£	£
Turnover				
Sales	1,949		2,314	
Other Grants	44,361		1,000	
	<u> </u>	46,310	<u> </u>	3,314
Cost of sales				
Purchases	1,766		-	
Direct Costs	-		700	
	<u> </u>	1,766	<u> </u>	700
GROSS SURPLUS		44,544		2,614
Expenditure				
Insurance	245		465	
Repairs to property	390		208	
Sundry expenses	1,723		-	
Accountancy	480		770	
Legal fees	600		-	
Depreciation of tangible fixed assets				
Plant and machinery	89		98	
Fixtures and fittings	4,114		1,908	
	<u> </u>	7,641	<u> </u>	3,449
		36,903		(835)
Finance costs				
Bank charges		249		240
		<u> </u>		<u> </u>
NET SURPLUS/(DEFICIT)		<u>36,654</u>		<u>(1,075)</u>