

Friends of Ardavon

Northern Ireland · Charity number 106707

Details

Status	Received
Company number	21360
Registered	2017-06-29
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	5 Grove Manor Fir Road Derry Bt48 8ts BT48 8TS
Phone	028 7127 1017
Email	jacqui@nwvc.co.uk
Website	22 bishop street

Activities

Purposes: The objects ("Objects") of the Charity are to promote the welfare and improve the quality of life of residents of Ardavon House by: (1) engaging in activities, organising outings and supporting holiday breaks or providing transport, equipment, facilities or amenities for the comfort, recreation, education and other leisure time occupation of the residents; (2) fostering an atmosphere of mutual support and encouragement among the residents and their relatives, helpers, carers or friends and staff.

What the charity does: The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Disability, Welfare/benevolent

Who the charity helps: Learning disabilities

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£0	£6,584	£0	0

Trustees

Name	Role	Appointed
Jacinta O'kane		
Mary Kathleen Bell		
Mrs Jacqueline Anne Garnon		
Ms Elizabeth Margaret Mccorkell		
Seanna Lynch		

Friends of Ardavon

Northern Ireland - Charity number 106707

Accounts

Company registration number: NI021360
Charity number: NIC106707

Friends of Ardavon
Company limited by guarantee

Unaudited financial statements

31 March 2025

**Friends of Ardavon
Company limited by guarantee**

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**Friends of Ardavon
Company limited by guarantee**

Directors and other information

Directors	Elizabeth McCorkell Seanna Lynch Jacinta O' Kane Mary Bell Jacqueline Garnon
Secretary	Elizabeth McCorkell
Company number	NI021360
Charity number	NIC106707
Registered office	21 Greenhaw Road Derry BT48 7RZ
Accountants	McGroarty McCafferty & Company Ltd 2 Carlisle Terrace Derry BT48 6JX
Bankers	AIB (NI) Meadowbank Strand Road Derry BT48 7TN

**Friends of Ardavon
Company limited by guarantee**

**Directors report
Year ended 31 March 2025**

The directors present their report and the unaudited financial statements of the company for the year ended 31 March 2025.

Directors

The directors who served the company during the year were as follows:

Elizabeth McCorkell
Seanna Lynch
Jacinta O' Kane
Mary Bell
Jacqueline Garnon

Other matters

Ardavon Trust changed their name to Friends of Ardavon on the 28th April 2017.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 9 June 2025 and signed on behalf of the board by:

Elizabeth McCorkell
Director

A handwritten signature in black ink, appearing to read 'Elizabeth McCorkell', written in a cursive style.

Friends of Ardavon
Company limited by guarantee

Independent examiner's report on the unaudited financial statements to the directors of
Friends of Ardavon

We report on the accounts of the company for the year ended 31 March 2025, which are set out on pages 4 to 10.

Respective responsibilities of charity directors and examiner;

As the charity directors you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. 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 2008;
- follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act 2008.
- state whether particular matters have come to our attention.

Basis of independent examiner's report

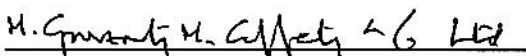
We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of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

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

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

Independent examiner's statement

We have completed our examination and have no concerns in respect of the matters listed above and, in connection with the following directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.



McGroarty McCafferty & Company Ltd
Accountants & Tax Consultants
2 Carlisle Terrace
Derry
BT48 6JX

Date: 9 June 2025

**Friends of Ardavon
Company limited by guarantee**

**Statement of comprehensive income
Year ended 31 March 2025**

	Note	2025 £	2024 £
Turnover		-	8,370
Cost of sales		-	-
Administrative expenses		(6,584)	(8,410)
Operating loss		(6,584)	(40)
Other interest receivable and similar income		2,947	3,632
(Loss)/profit before taxation	5	(3,637)	3,592
Tax on (loss)/profit		-	-
(Loss)/profit for the financial year and total comprehensive income		<u>(3,637)</u>	<u>3,592</u>

All the activities of the company are from continuing operations.

The notes on pages 7 to 10 form part of these financial statements.

Friends of Ardavon
Company limited by guarantee

Statement of financial position
31 March 2025

	Note	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	6	1,838		2,162	
			1,838		2,162
Current assets					
Cash at bank and in hand		172,048		354,063	
		172,048		354,063	
Creditors: amounts falling due within one year	7	(600)		(179,302)	
Net current assets			171,448		174,761
Total assets less current liabilities			173,286		176,923
Net assets			<u>173,286</u>		<u>176,923</u>
Capital and reserves					
Profit and loss account			173,286		176,923
Members funds			<u>173,286</u>		<u>176,923</u>

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- 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;
- 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 Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 7 to 10 form part of these financial statements.

**Friends of Ardavon
Company limited by guarantee**

**Statement of financial position (continued)
31 March 2025**

These financial statements were approved by the board of directors and authorised for issue on 9 June 2025, and are signed on behalf of the board by:

Mary Bell *Mary Bell*
Director

Jacqueline Garnon
Director

Jacqueline Garnon

Company registration number: NI021360

The notes on pages 7 to 10 form part of these financial statements.

Friends of Ardavon
Company limited by guarantee

Notes to the financial statements
Year ended 31 March 2025

1. General information

The company is a private company limited by guarantee, registered in Northern Ireland. The address of the registered office is 21 Greenhaw Road, Derry, BT48 7RZ.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

**Friends of Ardavon
Company limited by guarantee**

**Notes to the financial statements (continued)
Year ended 31 March 2025**

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment	- 15%	reducing balance
Motor vehicles	- 20%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

**Friends of Ardavon
Company limited by guarantee**

**Notes to the financial statements (continued)
Year ended 31 March 2025**

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

This company is limited by guarantee, in the event of the company being wound up, each agrees to pay £1.

5. Loss/profit before taxation

Loss/profit before taxation is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible assets	324	382

**Friends of Ardavon
Company limited by guarantee**

**Notes to the financial statements (continued)
Year ended 31 March 2025**

6. Tangible assets

	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2024 and 31 March 2025	45,031	31,775	76,806
Depreciation			
At 1 April 2024	42,869	31,775	74,644
Charge for the year	324	-	324
At 31 March 2025	43,193	31,775	74,968
Carrying amount			
At 31 March 2025	1,838	-	1,838
At 31 March 2024	2,162	-	2,162

7. Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	600	179,302

8. Related party transactions

There were no related party transactions in the year under review.

9. Controlling party

The control of the charitable company lies with the directors.

**Friends of Ardavon
Company limited by guarantee**

The following pages do not form part of the statutory accounts.

**Friends of Ardavon
Company limited by guarantee**

**Detailed income statement
Year ended 31 March 2025**

	2025	2024
	£	£
Turnover		
Other income	-	8,370
	<u>-</u>	<u>8,370</u>
	-	8,370
	<u>-</u>	<u>8,370</u>
Gross profit	-	8,370
Gross profit percentage	-%	100.0%
Overheads		
Administrative expenses	(6,584)	(8,410)
	<u>(6,584)</u>	<u>(8,410)</u>
Operating loss	(6,584)	(40)
Operating loss percentage	-%	0.5%
Other interest receivable and similar income	2,947	3,632
(Loss)/profit before taxation	<u>(3,637)</u>	<u>3,592</u>

**Friends of Ardavon
Company limited by guarantee**

**Detailed income statement (continued)
Year ended 31 March 2025**

	2025	2024
	£	£
Overheads		
Administrative expenses		
Volunteer expenses	-	(287)
Holiday and recreation expenses	(2,092)	(2,315)
Motor expenses	(3,122)	(4,708)
Accountancy fees	(694)	(653)
Bank charges	(64)	(65)
General expenses	(288)	-
Depreciation of tangible assets	(324)	(382)
	<u>(6,584)</u>	<u>(8,410)</u>

Friends of Ardavon

Northern Ireland - Charity number 106707

Accounts

Company registration number: NI021360
Charity number: NIC106707

Friends of Ardavon
Company limited by guarantee

Unaudited financial statements

31 March 2024

**Friends of Ardavon
Company limited by guarantee**

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Friends of Ardavon
Company limited by guarantee

Directors and other information

Directors	Elizabeth McCorkell Seanna Lynch Jacinta O' Kane Mary Bell Jacqueline Garnon
Secretary	Elizabeth McCorkell
Company number	NI021360
Charity number	NIC106707
Registered office	21 Greenhaw Road Derry BT48 7RZ
Accountants	McGroarty McCafferty & Company Ltd 2 Carlisle Terrace Derry BT48 6JX
Bankers	AIB (NI) Meadowbank Strand Road Derry BT48 7TN

**Friends of Ardavon
Company limited by guarantee**

**Directors report
Year ended 31 March 2024**

The directors present their report and the unaudited financial statements of the company for the year ended 31 March 2024.

Directors

The directors who served the company during the year were as follows:

Elizabeth McCorkell
Seanna Lynch
Jacinta O' Kane
Mary Bell
Jacqueline Garnon

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 28 June 2024 and signed on behalf of the board by:



Elizabeth McCorkell
Director

**Friends of Ardavon
Company limited by guarantee**

**Independent examiner's report on the unaudited financial statements to the directors of
Friends of Ardavon**

We report on the accounts of the company for the year ended 31 March 2024, which are set out on pages 4 to 9.

Respective responsibilities of charity directors and examiner;

As the charity directors you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. 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 2008;
- follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act 2008.
- state whether particular matters have come to our attention.

Basis of independent examiner's report

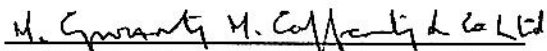
We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of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

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

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

Independent examiner's statement

We have completed our examination and have no concerns in respect of the matters listed above and, in connection with the following directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.



McGroarty McCafferty & Company Ltd

Accountants & Tax Consultants

2 Carlisle Terrace

Derry

BT48 6JX

Date: 28 June 2024

**Friends of Ardavon
Company limited by guarantee**

**Statement of comprehensive income
Year ended 31 March 2024**

	2024	2023
	£	£
Turnover	8,370	-
Cost of sales	-	-
Administrative expenses	(8,410)	(7,875)
Operating loss	<u>(40)</u>	<u>(7,875)</u>
Other interest receivable and similar income	3,632	2,388
Profit/(loss) for the financial year and total comprehensive income	<u><u>3,592</u></u>	<u><u>(5,487)</u></u>

All the activities of the company are from continuing operations.

The notes on pages 7 to 9 form part of these financial statements.

**Friends of Ardavon
Company limited by guarantee**

**Statement of financial position
31 March 2024**

		2024		2023	
	Note	£	£	£	£
Fixed assets					
Tangible assets	6	2,162		2,544	
			2,162		2,544
Current assets					
Cash at bank and in hand		354,063		171,407	
		354,063		171,407	
Creditors: amounts falling due within one year	7	(179,302)		(620)	
Net current assets			174,761		170,787
Total assets less current liabilities			176,923		173,331
Net assets			<u>176,923</u>		<u>173,331</u>
Capital and reserves					
Profit and loss account			176,923		173,331
Members funds			<u>176,923</u>		<u>173,331</u>

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

Directors responsibilities:

- 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;
- 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 Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 7 to 9 form part of these financial statements.

**Friends of Ardavon
Company limited by guarantee**

**Statement of financial position (continued)
31 March 2024**

These financial statements were approved by the board of directors and authorised for issue on 28 June 2024, and are signed on behalf of the board by:

Mary Bell
Director

Jacqueline Garnon
Director

Company registration number: NI021360

M. Bell

Jacqueline Garnon

The notes on pages 7 to 9 form part of these financial statements.

**Friends of Ardavon
Company limited by guarantee**

**Notes to the financial statements
Year ended 31 March 2024**

1. General information

The company is a private company limited by guarantee, registered in Northern Ireland. The address of the registered office is 21 Greenhaw Road, Derry, BT48 7RZ.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Taxation

As a charity, Friends of Ardavon is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or s256 of the Taxation of Charitable Gains Act 1992 to the extent that these are applied to its chargeable objects. Accordingly, no tax charges have arisen in the charitable company.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment	- 15%	reducing balance
Motor vehicles	- 20%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

**Friends of Ardavon
Company limited by guarantee**

**Notes to the financial statements (continued)
Year ended 31 March 2024**

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

This company is limited by guarantee, in the event of the company being wound up, each agrees to pay £1.

**Friends of Ardavon
Company limited by guarantee**

**Notes to the financial statements (continued)
Year ended 31 March 2024**

5. Profit/loss before taxation

Profit/loss before taxation is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible assets	382	449
	<u> </u>	<u> </u>

6. Tangible assets

	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2023 and 31 March 2024	45,031	31,775	76,806
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 April 2023	42,487	31,775	74,262
Charge for the year	382	-	382
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2024	42,869	31,775	74,644
	<u> </u>	<u> </u>	<u> </u>
Carrying amount			
At 31 March 2024	2,162	-	2,162
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2023	2,544	-	2,544
	<u> </u>	<u> </u>	<u> </u>

7. Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	179,302	620
	<u> </u>	<u> </u>

8. Related party transactions

There were no related party transactions in the year under review.

9. Controlling party

The control of the charitable company lies with the directors.

**Friends of Ardavon
Company limited by guarantee**

The following pages do not form part of the statutory accounts.

**Friends of Ardavon
Company limited by guarantee**

**Detailed income statement
Year ended 31 March 2024**

	2024	2023
	£	£
Turnover		
Other income	8,370	-
	<u>8,370</u>	<u>-</u>
Gross profit	<u>8,370</u>	<u>-</u>
Gross profit percentage	100.0%	-%
Overheads		
Administrative expenses	(8,410)	(7,875)
	<u>(8,410)</u>	<u>(7,875)</u>
Operating loss	(40)	(7,875)
Operating loss percentage	0.5%	-%
Other interest receivable and similar income	3,632	2,388
Profit/(loss) before taxation	<u><u>3,592</u></u>	<u><u>(5,487)</u></u>

Friends of Ardavon
Company limited by guarantee

Detailed income statement (continued)
Year ended 31 March 2024

	2024	2023
	£	£
Overheads		
Administrative expenses		
Volunteer expenses	(287)	(780)
Holiday and recreation expenses	(2,315)	(2,353)
Motor expenses	(4,708)	(3,551)
Accountancy fees	(653)	(673)
Bank charges	(65)	(69)
Depreciation of tangible assets	(382)	(449)
	<u>(8,410)</u>	<u>(7,875)</u>

Friends of Ardavon

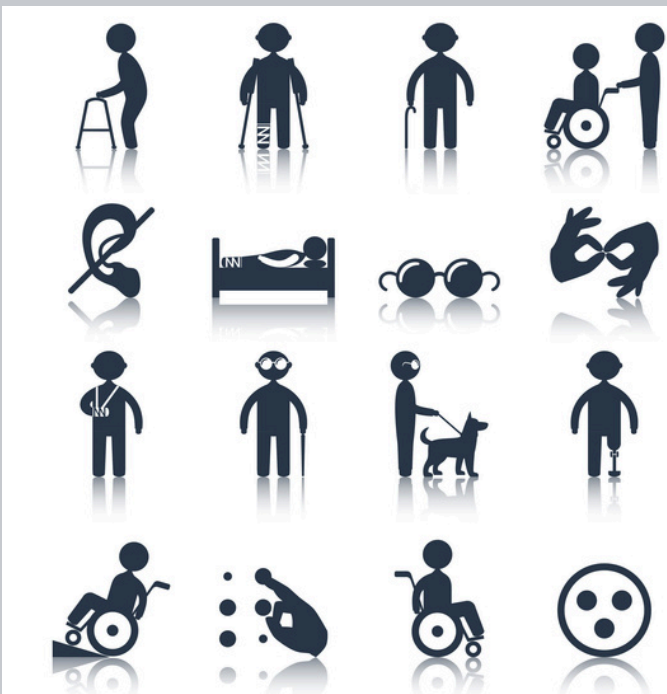
Northern Ireland - Charity number 106707

Annual report

01/04/2023- 31/03/2024



Friends of Ardavon Impact Report



PO **S** **IT** **IVE**
COMM **U** **N** **ICATIVE**
RES **P** **ONSIBLE**
COM **P** **ETENT**
INN **O** **VATIVE**
ACCU **R** **ATE**
EFFECT **T** **IVE**

Services provided for residents

Supporting & facilitating volunteering

Working in partnership with local schools and North West Volunteer Centre to promote volunteer opportunities for the befriending service that benefits the residents

Transportation

Friends of Ardavon helped to keep the minibus on the road with insurance and maintenance payments of the vehicle

this helped to facilitate resident outings that included shopping, day trips & Holidays

Social Events & Activities

Friends of Ardavon supported the following social events

Easter gifts & activities
Halloween party, trips away
Birthday celebrations
Christmas gifts and resident parties

Friends of Ardavon

Northern Ireland - Charity number 106707

Annual return

Friends of Ardavon
Company limited by guarantee

Independent examiner's report on the unaudited financial statements to the directors of
Friends of Ardavon

We report on the accounts of the company for the year ended 31 March 2024, which are set out on pages 4 to 9.

Respective responsibilities of charity directors and examiner;

As the charity directors you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. 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 2008;
- follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act 2008.
- state whether particular matters have come to our attention.

Basis of independent examiner's report

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

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

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

Independent examiner's statement

We have completed our examination and have no concerns in respect of the matters listed above and, in connection with the following directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.



McGroarty McCafferty & Company Ltd

Accountants & Tax Consultants

2 Carlisle Terrace

Derry

BT48 6JX

Date: 28 June 2024

Friends of Ardavon

Northern Ireland - Charity number 106707

Accounts

Company registration number: NI021360
Charity Number: NIC106707

Friends of Ardavon
Company limited by guarantee

Unaudited financial statements

31 March 2023

**Friends of Ardavon
Company limited by guarantee**

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Statement of financial position	5 - 6
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**Friends of Ardavon
Company limited by guarantee**

Directors and other information

Directors	Elizabeth McCorkell Seanna Lynch Jacinta O' Kane Mary Bell Jacqueline Garnon
Secretary	Elizabeth McCorkell
Company number	NI021360
Charity number	NIC106707
Registered office	21 Greenhaw Road Derry BT48 7RZ
Accountants	McGroarty McCafferty & Company Ltd 2 Carlisle Terrace Derry BT48 6JX
Bankers	AIB (NI) Meadowbank Strand Road Derry BT48 7TN

**Friends of Ardavon
Company limited by guarantee**

**Directors report
Year ended 31 March 2023**

The directors present their report and the unaudited financial statements of the company for the year ended 31 March 2023.

Directors

The directors who served the company during the year were as follows:

Elizabeth McCorkell
Seanna Lynch
Jacinta O' Kane
Mary Bell
Jacqueline Garnon

Other matters

Ardavon Trust changed their name to Friends of Ardavon on the 28th April 2017.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 30 June 2023 and signed on behalf of the board by:



Elizabeth McCorkell
Director

**Friends of Ardavon
Company limited by guarantee**

**Independent examiner's report on the unaudited financial statements to the directors of
Friends of Ardavon**

We report on the accounts of the company for the year ended 31 March 2023, which are set out on pages 4 to 8.

Respective responsibilities of charity directors and examiner;

As the charity directors you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. 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 2008;
- follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act 2008.
- state whether particular matters have come to our attention.

Basis of independent examiner's report

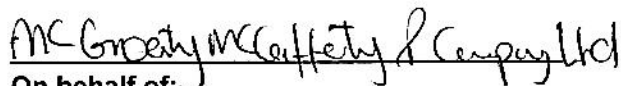
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Our role is to state whether any material matters have come to our attention giving us cause to believe:

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

Independent examiner's statement

We have completed our examination and have no concerns in respect of the matters listed above and, in connection with following the directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.



On behalf of:

McGroarty McCafferty & Company Ltd

Accountants & tax Consultants

2 Carlisle Terrace

Derry

BT48 6JX

Date: 23 October 2023

**Friends of Ardavon
Company limited by guarantee**

**Statement of comprehensive income
Year ended 31 March 2023**

	Note	2023 £	2022 £
Turnover		-	-
Cost of sales		-	-
Administrative expenses		(7,875)	(8,113)
Operating loss		(7,875)	(8,113)
Other interest receivable and similar income		2,388	95
Loss before taxation	5	(5,487)	(8,018)
Tax on loss		-	-
Loss for the financial year and total comprehensive income		<u>(5,487)</u>	<u>(8,018)</u>

All the activities of the company are from continuing operations.

The notes on pages 7 to 8 form part of these financial statements.

**Friends of Ardavon
Company limited by guarantee**

**Statement of financial position
31 March 2023**

	Note	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	6	2,544		2,993	
			2,544		2,993
Current assets					
Cash at bank and in hand		171,407		176,445	
		171,407		176,445	
Creditors: amounts falling due within one year	7	(620)		(620)	
Net current assets			170,787		175,825
Total assets less current liabilities			173,331		178,818
Net assets			<u>173,331</u>		<u>178,818</u>
Capital and reserves					
Profit and loss account			173,331		178,818
Members funds			<u>173,331</u>		<u>178,818</u>

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- 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;
- 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 Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 7 to 8 form part of these financial statements.


**Friends of Ardavon
Company limited by guarantee**

**Statement of financial position (continued)
31 March 2023**

These financial statements were approved by the board of directors and authorised for issue on 30 June 2023, and are signed on behalf of the board by:



Mary Bell
Director



Jacqueline Garnon
Director

Company registration number: NI021360

The notes on pages 7 to 9 form part of these financial statements.

**Friends of Ardavon
Company limited by guarantee**

**Notes to the financial statements
Year ended 31 March 2023**

1. General information

The charity is a private company limited by guarantee, registered in Northern Ireland. The address of the registered office is 21 Greenhaw Road, Derry, BT48 7RZ.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the charity.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment	- 15%	reducing balance
Motor vehicles	- 20%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

4. Limited by guarantee

This company is limited by guarantee, in the event of the company being wound up, each agrees to pay £1.

**Friends of Ardavon
Company limited by guarantee**

**Notes to the financial statements (continued)
Year ended 31 March 2023**

5. Loss before taxation

Loss before taxation is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible assets	449	528
	<u>449</u>	<u>528</u>

6. Tangible assets

	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2022 and 31 March 2023	45,031	31,775	76,806
	<u>45,031</u>	<u>31,775</u>	<u>76,806</u>
Depreciation			
At 1 April 2022	42,038	31,775	73,813
Charge for the year	449	-	449
At 31 March 2023	42,487	31,775	74,262
	<u>42,487</u>	<u>31,775</u>	<u>74,262</u>
Carrying amount			
At 31 March 2023	2,544	-	2,544
	<u>2,544</u>	<u>-</u>	<u>2,544</u>
At 31 March 2022	2,993	-	2,993
	<u>2,993</u>	<u>-</u>	<u>2,993</u>

7. Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	620	620
	<u>620</u>	<u>620</u>

8. Related party transactions

There were no related party transactions in the year under review.

9. Controlling party

The control of the charitable company lies with the directors.

**Friends of Ardavon
Company limited by guarantee**

The following pages do not form part of the statutory accounts.

**Friends of Ardavon
Company limited by guarantee**

**Detailed income statement
Year ended 31 March 2023**

	2023	2022
	£	£
Overheads		
Administrative expenses	(7,875)	(8,113)
	<u>(7,875)</u>	<u>(8,113)</u>
Operating loss	(7,875)	(8,113)
Other interest receivable and similar income	2,388	95
Loss before taxation	<u>(5,487)</u>	<u>(8,018)</u>

**Friends of Ardavon
Company limited by guarantee**

**Detailed income statement (continued)
Year ended 31 March 2023**

	2023	2022
	£	£
Overheads		
Administrative expenses		
Volunteer expenses	(780)	(816)
Holiday and recreation expenses	(2,353)	(1,780)
Motor expenses	(3,551)	(4,096)
Accountancy fees	(673)	(673)
Bank charges	(69)	(120)
Charitable donations	-	(100)
Depreciation of tangible assets	(449)	(528)
	<u>(7,875)</u>	<u>(8,113)</u>

Friends of Ardavon

Northern Ireland - Charity number 106707

Annual report

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facilitating
volunteering

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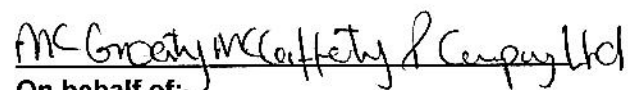
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On behalf of:

McGroarty McCafferty & Company Ltd

Accountants & tax Consultants

2 Carlisle Terrace

Derry

BT48 6JX

Date: 23 October 2023