

# Foyle River Gardens

Northern Ireland · Charity number 107122

## Details

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Status	Received
Company number	<a href="#">654548</a>
Registered	2019-05-15
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

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**Address** Holywell Diversecity Partnership  
10-14 Bishop Street  
Derry  
BT48 6pw  
BT48 6PW

**Phone** 07813110497

**Email** [hello@foylerivergardens.com](mailto:hello@foylerivergardens.com)

**Website** <http://foylerivergardens.com/>

## Activities

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**Purposes:** The charity has been established in order to increase community engagement, for the benefit of the public, by all of the following means: (1) the regeneration, reparation, improvement and/or enhancement of buildings within the ownership and/or guardianship of the charity in order to establish and maintain community spaces for learning for the public; (2) to provide formal and informal education opportunities relating to a variety of topics including (but not limited to) horticulture, agriculture, health and wellbeing, entrepreneurship and the environment by the provision of educational facilities for the benefit of the public particularly in the surrounding areas; (3) to create and facilitate spaces and social enterprises to deliver activities on the site and provide formal and informal education opportunities for the benefit of the public particularly in the surrounding areas; (4) to provide space for community outreach projects that seek to support health and wellbeing initiatives for the public by providing access to natural space within the ownership/guardianship of the charity; (5) the development of entrepreneurial activities in and around the site to support the on-going financial sustainability of the charity; and, (6) such other means as may from time to time be determined subject to the prior written consent of the Commission. For the avoidance of doubt, the system of law governing the articles of association of the charity is the law of Northern Ireland.

**What the charity does:** The advancement of citizenship or community development

**How the charity works:** Arts,Community development,Community enterprise,Cross-border/cross-community,Cultural,Economic

development, Education/training, Environment/sustainable development/conservation, Heritage/historical, Medical/health/sickness, Playgroup/after schools, Research/evaluation, Sport/recreation, Urban development, Volunteer development, Youth development

**Who the charity helps:** Adult training, Children (5-13 year olds), General public, Interface communities, Language community, Learning disabilities, Men, Mental health, Older people, Parents, Physical disabilities, Preschool (0-5 year olds), Sensory disabilities, Travellers, Unemployed/low income, Women, Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees	
2026-03-31		£0	£1,825	£0	0
2025-03-31		£0	£1,832	£0	0

## Trustees

Name	Role	Appointed
Mr Andrew Paul Sweeney		
Mr Eamonn Deane		
Mr Frank Dunne		
Mr Gerald Edward Kelly		

**Foyle River Gardens**

Northern Ireland - Charity number 107122

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# Accounts

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**REGISTERED COMPANY NUMBER: NI654548 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: 107122**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2026  
for  
Foyle River Gardens

L Duffy & Co  
Chartered Accountants  
12 Queen Street  
Derry  
BT48 7EG

Foyle River Gardens

Contents of the Financial Statements  
for the Year Ended 31 March 2026

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Foyle River Gardens

Report of the Trustees  
for the Year Ended 31 March 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

NI654548 (Northern Ireland)

**Registered Charity number**

107122

**Registered office**

c/o Holywell Diversecit Partnership  
10-14 Bishop Street  
Derry  
Co. Londonderry  
BT48 6PW

**Trustees**

E Deane Director  
F Dunne Director  
G E Kelly Director  
A P Sweeney Director

**Company Secretary**

Innovate-Ni Ltd

**Independent Examiner**

Laurie Duffy  
L Duffy & Co  
Chartered Accountants  
12 Queen Street  
Derry  
BT48 7EG

Approved by order of the board of trustees on 22 May 2026 and signed on its behalf by:



E Deane - Trustee

22/5/26

Independent Examiner's Report to the Trustees of  
Foyle River Gardens

**Independent examiner's report to the trustees of Foyle River Gardens ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2026.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Laurie Duffy

L Duffy & Co  
Chartered Accountants  
12 Queen Street  
Derry  
BT48 7EG

Date: .....  .....

Foyle River Gardens

Statement of Financial Activities  
for the Year Ended 31 March 2026

	Notes	31.3.26 Unrestricted fund £	31.3.25 Total funds £
<b>EXPENDITURE ON</b>			
Other		<u>1,825</u>	<u>1,832</u>
<b>NET INCOME/(EXPENDITURE)</b>		(1,825)	(1,832)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		72,182	74,014
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>70,357</u></u>	<u><u>72,182</u></u>

Foyle River Gardens

Balance Sheet  
31 March 2026

	Notes	31.3.26 Unrestricted fund £	31.3.25 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	4	38,000	38,000
<b>CURRENT ASSETS</b>			
Debtors	5	158	154
Cash at bank		41,702	42,628
		<hr/>	<hr/>
		41,860	42,782
<b>CREDITORS</b>			
Amounts falling due within one year	6	(9,503)	(8,600)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		32,357	34,182
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		70,357	72,182
		<hr/>	<hr/>
<b>NET ASSETS</b>		70,357	72,182
		<hr/> <hr/>	<hr/> <hr/>
<b>FUNDS</b>	7		
Unrestricted funds		70,357	72,182
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		70,357	72,182
		<hr/> <hr/>	<hr/> <hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.


The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that 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 charitable 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 charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 22 May 2026 and were signed on its behalf by:

  
E Deane - Trustee

22/5/26

The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 31 March 2026

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

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

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>EXPENDITURE ON</b>	
Other	1,832
	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>	(1,832)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	74,014

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2026

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>72,182</u>

4. TANGIBLE FIXED ASSETS

	Land £
<b>COST</b>	
At 1 April 2025 and 31 March 2026	<u>38,000</u>
<b>NET BOOK VALUE</b>	
At 31 March 2026	<u>38,000</u>
At 31 March 2025	<u>38,000</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
VAT	<u>158</u>	<u>154</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Accruals and deferred income	<u>9,503</u>	<u>8,600</u>

7. MOVEMENT IN FUNDS

	At 1.4.25	Net movement in funds	At 31.3.26
	£	£	£
<b>Unrestricted funds</b>			
General fund	72,182	(1,825)	70,357
	<u>72,182</u>	<u>(1,825)</u>	<u>70,357</u>
<b>TOTAL FUNDS</b>	<u>72,182</u>	<u>(1,825)</u>	<u>70,357</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	-	(1,825)	(1,825)
	<u>-</u>	<u>(1,825)</u>	<u>(1,825)</u>
<b>TOTAL FUNDS</b>	<u>-</u>	<u>(1,825)</u>	<u>(1,825)</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2026

7. **MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	74,014	(1,832)	72,182
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>74,014</u>	<u>(1,832)</u>	<u>72,182</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	(1,832)	(1,832)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>-</u>	<u>(1,832)</u>	<u>(1,832)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.24 £	Net movement in funds £	At 31.3.26 £
<b>Unrestricted funds</b>			
General fund	74,014	(3,657)	70,357
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>74,014</u>	<u>(3,657)</u>	<u>70,357</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	(3,657)	(3,657)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>-</u>	<u>(3,657)</u>	<u>(3,657)</u>

Foyle River Gardens

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2026

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2026.

Foyle River Gardens

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2026

	31.3.26 £	31.3.25 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Total incoming resources</b>	<u>-</u>	<u>-</u>
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Insurance	903	867
Software costs	192	172
	<u>1,095</u>	<u>1,039</u>
<b>Finance</b>		
Accountancy Fees	600	600
Room Hire	-	63
Bank charges	130	130
	<u>730</u>	<u>793</u>
<b>Total resources expended</b>	<u>1,825</u>	<u>1,832</u>
<b>Net expenditure</b>	<u>(1,825)</u>	<u>(1,832)</u>

This page does not form part of the statutory financial statements

**Foyle River Gardens**

Northern Ireland - Charity number 107122

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# Accounts

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**REGISTERED COMPANY NUMBER: NI654548 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: 107122**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2025  
for  
Foyle River Gardens

L Duffy & Co  
Chartered Accountants  
12 Queen Street  
Derry  
BT48 7EG

Foyle River Gardens

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for the Year Ended 31 March 2025

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Foyle River Gardens

Report of the Trustees  
for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

NI654548 (Northern Ireland)

### **Registered Charity number**

107122

### **Registered office**

c/o Holywell Diverseciti Partnership  
10-14 Bishop Street  
Derry  
Co. Londonderry  
BT48 6PW

### **Trustees**

E Deane Director  
F Dunne Director  
G E Kelly Director  
A P Sweeney Director

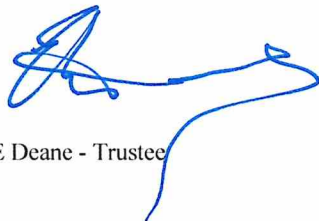
### **Company Secretary**

Innovate-Ni Ltd

### **Independent Examiner**

Laurie Duffy  
L Duffy & Co  
Chartered Accountants  
12 Queen Street  
Derry  
BT48 7EG

Approved by order of the board of trustees on 26 July 2025 and signed on its behalf by:



E Deane - Trustee

Independent Examiner's Report to the Trustees of  
Foyle River Gardens

**Independent examiner's report to the trustees of Foyle River Gardens ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Laurie Duffy

L Duffy & Co  
Chartered Accountants  
12 Queen Street  
Derry  
BT48 7EG

Date: .....26/7/25.....

Foyle River Gardens

Statement of Financial Activities  
for the Year Ended 31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
<b>EXPENDITURE ON</b>			
Other		1,832	9,778
<b>NET INCOME/(EXPENDITURE)</b>		(1,832)	(9,778)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		74,014	83,792
<b>TOTAL FUNDS CARRIED FORWARD</b>		72,182	74,014

The notes form part of these financial statements

Foyle River Gardens

Balance Sheet  
31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	38,000	38,000
<b>CURRENT ASSETS</b>			
Debtors	6	154	20
Cash at bank		42,628	44,594
		<hr/>	<hr/>
		42,782	44,614
<b>CREDITORS</b>			
Amounts falling due within one year	7	(8,600)	(8,600)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		34,182	36,014
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		72,182	74,014
		<hr/>	<hr/>
<b>NET ASSETS</b>		72,182	74,014
		<hr/>	<hr/>
<b>FUNDS</b>	8		
Unrestricted funds		72,182	74,014
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		72,182	74,014
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that 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 charitable 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 charitable company.

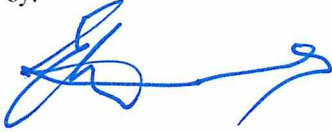
Foyle River Gardens

Balance Sheet - continued

31 March 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 26 July 2025 and were signed on its behalf by:

A handwritten signature in blue ink, appearing to be 'E Deane', written over a horizontal line.

E Deane - Trustee

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

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

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**2. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Hire of plant and machinery	-	7,500
	<u>          </u>	<u>          </u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>EXPENDITURE ON</b>	
Other	9,778
	<u>          </u>
<b>NET INCOME/(EXPENDITURE)</b>	(9,778)
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	83,792
	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>74,014</u>

**5. TANGIBLE FIXED ASSETS**

	Land £
<b>COST</b>	
At 1 April 2024 and 31 March 2025	38,000
	<u>          </u>
<b>NET BOOK VALUE</b>	
At 31 March 2025	38,000
	<u>          </u>
At 31 March 2024	38,000
	<u>          </u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25	31.3.24
	£	£
VAT	154	20
	<u>          </u>	<u>          </u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25	31.3.24
	£	£
Accruals and deferred income	8,600	8,600
	<u>          </u>	<u>          </u>

**8. MOVEMENT IN FUNDS**

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	74,014	(1,832)	72,182
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>74,014</u>	<u>(1,832)</u>	<u>72,182</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	-	(1,832)	(1,832)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>-</u>	<u>(1,832)</u>	<u>(1,832)</u>

**Comparatives for movement in funds**

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	83,792	(9,778)	74,014
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>83,792</u>	<u>(9,778)</u>	<u>74,014</u>

**8. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	(9,778)	(9,778)
	—	—	—
<b>TOTAL FUNDS</b>	<u>-</u>	<u>(9,778)</u>	<u>(9,778)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	83,792	(11,610)	72,182
	—	—	—
<b>TOTAL FUNDS</b>	<u>83,792</u>	<u>(11,610)</u>	<u>72,182</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	(11,610)	(11,610)
	—	—	—
<b>TOTAL FUNDS</b>	<u>-</u>	<u>(11,610)</u>	<u>(11,610)</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

Foyle River Gardens

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Total incoming resources</b>	-	-
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Groundworks	-	7,500
Insurance	867	833
Software costs	172	171
	<u>1,039</u>	<u>8,504</u>
<b>Finance</b>		
Accountancy Fees	600	600
Legal	-	500
Room Hire	63	-
Bank charges	130	174
	<u>793</u>	<u>1,274</u>
Total resources expended	<u>1,832</u>	<u>9,778</u>
<b>Net expenditure</b>	<u>(1,832)</u>	<u>(9,778)</u>

This page does not form part of the statutory financial statements

**Foyle River Gardens**

Northern Ireland - Charity number 107122

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# Accounts

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**REGISTERED COMPANY NUMBER: NI654548 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: 107122**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2024  
for  
Foyle River Gardens

L Duffy & Co  
Chartered Accountants and Registered Aud  
12 Queen Street  
Derry  
BT48 7EG

Contents of the Financial Statements  
for the Year Ended 31 March 2024

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Foyle River Gardens

Report of the Trustees  
for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

NI654548 (Northern Ireland)

### **Registered Charity number**

107122

### **Registered office**

c/o Holywell Diversecic Partnership  
10-14 Bishop Street  
Derry  
Co. Londonderry  
BT48 6PW

### **Trustees**

E Deane Director  
F Dunne Director  
G E Kelly Director  
A P Sweeney Director

### **Company Secretary**

Innovate-Ni Ltd

### **Independent Examiner**

Laurie Duffy  
L Duffy & Co  
Chartered Accountants and Registered Aud  
12 Queen Street  
Derry  
BT48 7EG

Approved by order of the board of trustees on 11 September 2024 and signed on its behalf by:



E Deane - Trustee

Independent Examiner's Report to the Trustees of  
Foyle River Gardens

**Independent examiner's report to the trustees of Foyle River Gardens ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Laurie Duffy

L Duffy & Co  
Chartered Accountants and Registered Aud  
12 Queen Street  
Derry  
BT48 7EG

11 September 2024

Foyle River Gardens

Statement of Financial Activities  
for the Year Ended 31 March 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
<b>EXPENDITURE ON</b>			
Other		9,778	2,122
<b>NET INCOME/(EXPENDITURE)</b>		(9,778)	(2,122)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		83,792	85,914
<b>TOTAL FUNDS CARRIED FORWARD</b>		74,014	83,792

The notes form part of these financial statements

Foyle River Gardens

Balance Sheet  
31 March 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	38,000	38,000
<b>CURRENT ASSETS</b>			
Debtors	6	20	169
Cash at bank		44,594	46,223
		<hr/>	<hr/>
		44,614	46,392
<b>CREDITORS</b>			
Amounts falling due within one year	7	(8,600)	(600)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		36,014	45,792
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		74,014	83,792
		<hr/>	<hr/>
<b>NET ASSETS</b>		74,014	83,792
		<hr/>	<hr/>
<b>FUNDS</b>	8		
Unrestricted funds		74,014	83,792
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		74,014	83,792
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that 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 charitable 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 charitable company.

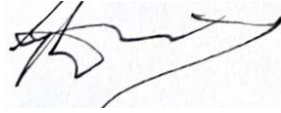
Foyle River Gardens

Balance Sheet - continued

31 March 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 11 September 2024 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'E Deane', written on a light blue background.

E Deane - Trustee

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

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

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**2. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Groundworks	7,500	-
	<u>7,500</u>	<u>-</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>EXPENDITURE ON</b>	
Other	2,122
	<u>2,122</u>
<b>NET INCOME/(EXPENDITURE)</b>	(2,122)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	85,914
	<u>85,914</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>83,792</u>

**5. TANGIBLE FIXED ASSETS**

	Land £
<b>COST</b>	
At 1 April 2023 and 31 March 2024	38,000
	<u>38,000</u>
<b>NET BOOK VALUE</b>	
At 31 March 2024	38,000
	<u>38,000</u>
At 31 March 2023	38,000
	<u>38,000</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24	31.3.23
	£	£
VAT	20	169
	<u>20</u>	<u>169</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24	31.3.23
	£	£
Accruals and deferred income	8,600	600
	<u>8,600</u>	<u>600</u>

**8. MOVEMENT IN FUNDS**

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	83,792	(9,778)	74,014
	<u>83,792</u>	<u>(9,778)</u>	<u>74,014</u>
<b>TOTAL FUNDS</b>	<u>83,792</u>	<u>(9,778)</u>	<u>74,014</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	-	(9,778)	(9,778)
	<u>-</u>	<u>(9,778)</u>	<u>(9,778)</u>
<b>TOTAL FUNDS</b>	<u>-</u>	<u>(9,778)</u>	<u>(9,778)</u>

**Comparatives for movement in funds**

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	85,914	(2,122)	83,792
	<u>85,914</u>	<u>(2,122)</u>	<u>83,792</u>
<b>TOTAL FUNDS</b>	<u>85,914</u>	<u>(2,122)</u>	<u>83,792</u>

**8. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	(2,122)	(2,122)
	—	—	—
<b>TOTAL FUNDS</b>	<u>-</u>	<u>(2,122)</u>	<u>(2,122)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	85,914	(11,900)	74,014
	—	—	—
<b>TOTAL FUNDS</b>	<u>85,914</u>	<u>(11,900)</u>	<u>74,014</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	(11,900)	(11,900)
	—	—	—
<b>TOTAL FUNDS</b>	<u>-</u>	<u>(11,900)</u>	<u>(11,900)</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

Foyle River Gardens

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Total incoming resources</b>	-	-
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Groundworks	7,500	-
Insurance	833	780
Software costs	171	148
Advertising	-	90
Sundries	-	48
Subscriptions	-	255
	<u>8,504</u>	<u>1,321</u>
<b>Finance</b>		
Accountancy Fees	600	600
Legal	500	-
Room Hire	-	71
Bank charges	174	130
	<u>1,274</u>	<u>801</u>
Total resources expended	<u>9,778</u>	<u>2,122</u>
<b>Net expenditure</b>	<u>(9,778)</u>	<u>(2,122)</u>

This page does not form part of the statutory financial statements

**Foyle River Gardens**

Northern Ireland - Charity number 107122

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# Annual report

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Foyle River Gardens

Report of the Trustees  
for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

NI654548 (Northern Ireland)

### **Registered Charity number**

107122

### **Registered office**

c/o Holywell Diversecic Partnership  
10-14 Bishop Street  
Derry  
Co. Londonderry  
BT48 6PW

### **Trustees**

E Deane Director  
F Dunne Director  
G E Kelly Director  
A P Sweeney Director

### **Company Secretary**

Innovate-Ni Ltd

### **Independent Examiner**

Laurie Duffy  
L Duffy & Co  
Chartered Accountants and Registered Aud  
12 Queen Street  
Derry  
BT48 7EG

Approved by order of the board of trustees on 11 September 2024 and signed on its behalf by:



E Deane - Trustee

**Foyle River Gardens**

Northern Ireland - Charity number 107122

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# Annual return

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Independent Examiner's Report to the Trustees of  
Foyle River Gardens

**Independent examiner's report to the trustees of Foyle River Gardens ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Laurie Duffy

L Duffy & Co  
Chartered Accountants and Registered Aud  
12 Queen Street  
Derry  
BT48 7EG

11 September 2024

**Foyle River Gardens**

Northern Ireland - Charity number 107122

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# Accounts

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**REGISTERED COMPANY NUMBER: NI654548 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: 107122**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2023  
for  
Foyle River Gardens

L Duffy & Co  
Chartered Accountants and Registered Aud  
12 Queen Street  
Derry  
BT48 7EG

Foyle River Gardens

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for the Year Ended 31 March 2023

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Foyle River Gardens

Report of the Trustees  
for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

NI654548 (Northern Ireland)

### **Registered Charity number**

107122

### **Registered office**

c/o Holywell Diversecit Partnership  
10-14 Bishop Street  
Derry  
Co. Londonderry  
BT48 6PW

### **Trustees**

E Deane Director  
F Dunne Director  
G E Kelly Director  
A P Sweeney Director

### **Company Secretary**

Innovate-Ni Ltd

### **Independent Examiner**

Laurie Duffy  
L Duffy & Co  
Chartered Accountants and Registered Aud  
12 Queen Street  
Derry  
BT48 7EG

Approved by order of the board of trustees on 18 July 2023 and signed on its behalf by:

E Deane - Trustee



Independent Examiner's Report to the Trustees of  
Foyle River Gardens

**Independent examiner's report to the trustees of Foyle River Gardens ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Laurie Duffy

L Duffy & Co  
Chartered Accountants and Registered Aud  
12 Queen Street  
Derry  
BT48 7EG

18 July 2023

Foyle River Gardens

Statement of Financial Activities  
for the Year Ended 31 March 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
<b>EXPENDITURE ON</b>			
Other		2,122	10,774
<b>NET INCOME/(EXPENDITURE)</b>		(2,122)	(10,774)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		85,914	96,688
<b>TOTAL FUNDS CARRIED FORWARD</b>		83,792	85,914

The notes form part of these financial statements

Foyle River Gardens

Balance Sheet  
31 March 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	4	38,000	38,000
<b>CURRENT ASSETS</b>			
Debtors	5	169	-
Cash at bank		46,223	52,249
		<hr/>	<hr/>
		46,392	52,249
<b>CREDITORS</b>			
Amounts falling due within one year	6	(600)	(4,335)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		45,792	47,914
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		83,792	85,914
		<hr/>	<hr/>
<b>NET ASSETS</b>		83,792	85,914
		<hr/>	<hr/>
<b>FUNDS</b>	7		
Unrestricted funds		83,792	85,914
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		83,792	85,914
		<hr/>	<hr/>

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

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

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that 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 charitable 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 charitable company.

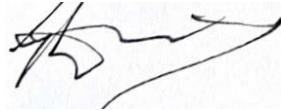
Foyle River Gardens

Balance Sheet - continued

31 March 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18 July 2023 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'E Deane', written over a light blue rectangular background.

E Deane - Trustee

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

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

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

Unrestricted  
fund  
£

**EXPENDITURE ON**

Other

10,774

**NET INCOME/(EXPENDITURE)**

(10,774)

**RECONCILIATION OF FUNDS**

Total funds brought forward

96,688

**TOTAL FUNDS CARRIED FORWARD**

85,914

**4. TANGIBLE FIXED ASSETS**

Land  
£

**COST**

At 1 April 2022 and 31 March 2023

38,000

**NET BOOK VALUE**

At 31 March 2023

38,000

At 31 March 2022

38,000

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

31.3.23

31.3.22

£

£

VAT

169

-

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
VAT	-	3,735
Accruals and deferred income	600	600
	<u>600</u>	<u>4,335</u>

**7. MOVEMENT IN FUNDS**

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	85,914	(2,122)	83,792
	<u>85,914</u>	<u>(2,122)</u>	<u>83,792</u>
<b>TOTAL FUNDS</b>	<u>85,914</u>	<u>(2,122)</u>	<u>83,792</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	-	(2,122)	(2,122)
	<u>-</u>	<u>(2,122)</u>	<u>(2,122)</u>
<b>TOTAL FUNDS</b>	<u>-</u>	<u>(2,122)</u>	<u>(2,122)</u>

**Comparatives for movement in funds**

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	96,688	(10,774)	85,914
	<u>96,688</u>	<u>(10,774)</u>	<u>85,914</u>
<b>TOTAL FUNDS</b>	<u>96,688</u>	<u>(10,774)</u>	<u>85,914</u>

**7. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	(10,774)	(10,774)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>-</u>	<u>(10,774)</u>	<u>(10,774)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	96,688	(12,896)	83,792
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>96,688</u>	<u>(12,896)</u>	<u>83,792</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	(12,896)	(12,896)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>-</u>	<u>(12,896)</u>	<u>(12,896)</u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

Foyle River Gardens

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Total incoming resources</b>	-	-
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Insurance	780	764
Software costs	148	139
Advertising	90	200
Sundries	48	30
Subscriptions	255	760
	<u>1,321</u>	<u>1,893</u>
<b>Finance</b>		
Accountancy Fees	600	600
Executive Team Costs	-	6,200
Planning Support	-	2,000
Room Hire	71	-
Bank charges	130	81
	<u>801</u>	<u>8,881</u>
Total resources expended	<u>2,122</u>	<u>10,774</u>
<b>Net expenditure</b>	<u>(2,122)</u>	<u>(10,774)</u>

This page does not form part of the statutory financial statements

**Foyle River Gardens**

Northern Ireland - Charity number 107122

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# Annual report

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Foyle River Gardens

Report of the Trustees  
for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

NI654548 (Northern Ireland)

### **Registered Charity number**

107122

### **Registered office**

c/o Holywell Diversecit Partnership  
10-14 Bishop Street  
Derry  
Co. Londonderry  
BT48 6PW

### **Trustees**

E Deane Director  
F Dunne Director  
G E Kelly Director  
A P Sweeney Director

### **Company Secretary**

Innovate-Ni Ltd

### **Independent Examiner**

Laurie Duffy  
L Duffy & Co  
Chartered Accountants and Registered Aud  
12 Queen Street  
Derry  
BT48 7EG

Approved by order of the board of trustees on 18 July 2023 and signed on its behalf by:

E Deane - Trustee



**Foyle River Gardens**

Northern Ireland - Charity number 107122

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# Annual return

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Independent Examiner's Report to the Trustees of  
Foyle River Gardens

**Independent examiner's report to the trustees of Foyle River Gardens ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Laurie Duffy

L Duffy & Co  
Chartered Accountants and Registered Aud  
12 Queen Street  
Derry  
BT48 7EG

18 July 2023