

Knocks People's Community Enterprises

Northern Ireland · Charity number 108227

Details

Status Received

Registered 2022-06-08

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

Contact

Address 139 Knocks Road
Lisnaskea
Co Fermanagh
Bt92 5AT
BT92 5AT

Phone 07568438804

Activities

Purposes: The Group is established to, insofar as it is charitable in law, promote the benefit of the inhabitants of the Knocks and Erne East/Fermanagh areas and their environs (hereinafter called "the area of benefit"), without distinction of age, gender, race, political, religious or other opinion, by associating with statutory authorities, voluntary and community organisations and local inhabitants in a common effort to advance education and training, health and well-being, employability and not-for-profit community enterprises, and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

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

How the charity works: Community development,Community enterprise,Cross-border/cross-community,Cultural,Economic development,Education/training,Grant making,Heritage/historical,Human rights/equality,Playgroup/after schools,Relief of poverty,Research/evaluation,Rural development,Volunteer development

Who the charity helps: Adult training,Children (5-13 year olds),Community safety/crime prevention,General public,Mental health,Older people,Parents,Unemployed/low income,Volunteers,Women,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£19,494	£20,247	£0	0
2024-03-31	£5,859	£2,856	£0	0

Trustees

Name	Role	Appointed
Barry Murray		
Eamon Keenan		
James Maguire		
Paul Mc Goldrick		

Knocks People-s Community Enterprises

Northern Ireland - Charity number 108227

Accounts

Charity number: 108227

**Knocks People's Community Enterprises
Trustees' report and financial statements
for the year ended 31 March 2025**

Knocks People's Community Enterprises

Contents

	Page
Legal and administrative information	1
Trustees report	2 - 3
Independent examiners' report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 9

Knocks People's Community Enterprises

Legal and administrative information

Charity number	108227
Registered office	39 Knocks Road Lisnaskea Co. Fermanagh BT92 5AT
Trustees	Eamon Keenan Barry Murray Paul McGoldrick James Maguire
Accountants	Crudden Dolan Limited 23-25 Darling Street Enniskillen Co. Fermanagh BT74 7DP
Bankers	Ulster Bank Darling Street Enniskillen

Knocks People's Community Enterprises

Report of the trustees for the year ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Who we are

KPCE was established to insofar, as is charitable in law, promote the benefit of the inhabitants of the Knocks and Erne East/Fermanagh areas, without distinction of age, gender, race, political, religious or other opinion.

Objectives and activities

The benefits of our service

It is hoped the service users will be afforded greater access to arts and recreation allowing them the opportunity to explore individual creativity.

Achievements and performance

The Charity continues to receive support from its volunteers and the goodwill of the service users and their families, as well as members of the general public, to allow this vital service to be performed for the foreseeable future.

Financial review

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (Charities Act (NI) 2008 & Amended 2022 and Charities SORP (FRS 102)).

Law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the the Charities Act (NI) 2008 . They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Knocks People's Community Enterprises

**Report of the trustees
for the year ended 31 March 2025**

On behalf of the board

Barry Murray
Trustee

18 May 2026

Trustee

A handwritten signature in black ink that reads "B. Murray". The signature is written in a cursive style with a horizontal line underneath the name.

Knocks People's Community Enterprises

Independent examiner's report to the trustees on the unaudited financial statements of Knocks People's Community Enterprises.

I report on the accounts of Knocks People's Community Enterprises for the year ended 31 March 2025 set out on pages 2 to 9.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

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

Basis of independent examiner's statement

I have examined your charity accounts as required under section 65 of the Charities Act and my 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.

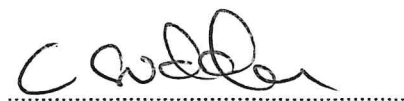
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

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

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Catherine Crudden

FCA

Independent examiner

Crudden Dolan Limited

23-25 Darling Street

Enniskillen

Co. Fermanagh

BT74 7DP

Knocks People's Community Enterprises

Statement of financial activities

For the year ended 31 March 2025

	Notes	Unrestricted funds £	2025 Total £	2024 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	7,720	7,720	5,859
Activities for generating funds	3	6,841	6,841	-
Incoming resources from charitable activities	4	4,933	4,933	-
Total incoming resources		<u>19,494</u>	<u>19,494</u>	<u>5,859</u>
Resources expended				
Cost of generating voluntary income		5,750	5,750	-
cost of goods sold and other costs		6,453	6,453	-
Governance costs		8,044	8,044	2,856
Total resources expended		<u>20,247</u>	<u>20,247</u>	<u>2,856</u>
Net income for the year		(753)	(753)	3,003
Net movement in funds		(753)	(753)	3,003
Total funds brought forward		5,666	5,666	2,705
Prior year adjustment		-	-	(42)
Restated total funds brought forward		<u>5,666</u>	<u>5,666</u>	<u>2,663</u>
Total funds carried forward		<u>4,913</u>	<u>4,913</u>	<u>5,666</u>

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

Knocks People's Community Enterprises

Balance sheet as at 31 March 2025

	Notes	£	2025	£	2024	£
Fixed assets						
Tangible assets	6		1,000		1,000	
Current assets						
Cash at bank and in hand		3,913		4,666		
		<u>3,913</u>		<u>4,666</u>		
Net current assets			3,913		4,666	
Net assets			<u>4,913</u>		<u>5,666</u>	
Funds	7					
Unrestricted income funds			4,913		5,666	
Total funds			<u>4,913</u>		<u>5,666</u>	

The financial statements were approved by the trustees on 18 May 2026 and signed on its behalf by

Barry Murray
Trustee

Trustee

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

Knocks People's Community Enterprises

Notes to financial statements for the year ended 31 March 2025

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' effective January 2016 (SORP FRS 102) and the Charities Act (NI) 2008 & Amended 2022.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 25% straight line

Knocks People's Community Enterprises

Notes to financial statements for the year ended 31 March 2025

2. Voluntary income

	Unrestricted funds £	2025 Total £	2024 Total £
Rent income to KPCE	7,720	7,720	2,000
Donations received	-	-	3,859
	<u>7,720</u>	<u>7,720</u>	<u>5,859</u>

3. Activities for generating funds

	Unrestricted funds £	2025 Total £	2024 Total £
Other activities for generating funds income	6,841	6,841	-
	<u>6,841</u>	<u>6,841</u>	<u>-</u>

4. Incoming resources from charitable activities

	Unrestricted funds £	2025 Total £	2024 Total £
Grants	4,933	4,933	-
	<u>4,933</u>	<u>4,933</u>	<u>-</u>

5. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2025 Number	2024 Number
	<u> </u>	<u> </u>

Knocks People's Community Enterprises

Notes to financial statements for the year ended 31 March 2025

6. Tangible fixed assets	Fixtures, fittings and equipment £	Total £
Cost		
At 31 March 2025	1,000	1,000
Net book values		
At 31 March 2025	1,000	1,000
At 31 March 2024	1,000	1,000

7. Analysis of net assets between funds	Unrestricted funds £	Total funds £
Fund balances at 31 March 2025 as represented by:		
Cash & Bank Balances	3,913	3,913
	3,913	3,913

8. Unrestricted funds	At 6th April - £	Incoming resources £	Outgoing resources £	At 5th April 2025 £
General fund	2,663	5,859	(2,856)	5,666

Knocks People's Community Enterprises

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

Knocks People's Community Enterprises

Detailed statement of financial activities

For the year ended 31 March 2025

	2025		2024	
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
<i>Voluntary income</i>				
Rent income to KPCE		7,720		2,000
Donations received		-		3,859
		<u>7,720</u>		<u>5,859</u>
<i>Activities for generating funds</i>				
Other activities for generating funds income		6,841		-
		<u>6,841</u>		<u>-</u>
Total incoming resources from generating funds		<u>14,561</u>		<u>5,859</u>
Incoming resources from charitable activities				
Grants		4,933		-
		<u>4,933</u>		<u>-</u>
Total incoming resources		<u>19,494</u>		<u>5,859</u>
<i>Grants</i>				
Grants - Other costs	5,750		-	
		<u>5,750</u>		<u>-</u>
Total cost of generating voluntary income		<u>5,750</u>		<u>-</u>
<i>Activity 2</i>				
Activity 2 - Purchases	6,453		-	
		<u>6,453</u>		<u>-</u>
Total fundraising trading cost of goods sold and other costs		<u>6,453</u>		<u>-</u>
Total costs of generating funds		<u>12,203</u>		<u>-</u>

Knocks People's Community Enterprises

Detailed statement of financial activities

For the year ended 31 March 2025

	2025	2024
	£	£
Charitable activities		
Governance costs		
<i>Activities undertaken directly</i>		
Establishment - Rent	6,500	2,000
Establishment - Rates & water	86	-
Establishment - Repairs & maintenance	121	-
Establishment - Other	137	-
Other motor & travel expenses	-	856
Professional - Other	1,200	-
	<u>8,044</u>	<u>2,856</u>
Total governance costs	<u>8,044</u>	<u>2,856</u>
Net incoming/(outgoing) resources for the year	<u>(753)</u>	<u>3,003</u>

Knocks People-s Community Enterprises

Northern Ireland - Charity number 108227

Accounts

Charity number: 108227

**Knocks People's Community Enterprises
Trustees' report and financial statements
for the year ended 31 March 2023**

Knocks People's Community Enterprises

Contents

	Page
Legal and administrative information	1
Trustees report	2 - 3
Independent examiners' report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 9

Knocks People's Community Enterprises

Legal and administrative information

Charity number	108227
Registered office	39 Knocks Road Lisnaskea Co. Fermanagh BT92 5AT
Trustees	Eamon Keenan Barry Murray Paul McGoldrick James Maguire
Accountants	Crudden Dolan Limited 23-25 Darling Street Enniskillen Co. Fermanagh BT74 7DP
Bankers	Ulster Bank Darling Street Enniskillen

Knocks People's Community Enterprises

Report of the trustees for the year ended 31 March 2023

The trustees present their report and the financial statements for the year ended 31 March 2023. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Who we are

KPCE was established to, insofar as it is charitable by law, promote the benefit of the inhabitants of the Knocks and Erne East/Fermanagh areas without distinction of age, gender, race, political, religious or other opinion.

Objectives and activities

The benefits of our service

It is hoped the service users will be afforded greater access to arts and recreation allowing them the opportunity to explore individual creativity.

Achievements and performance

The Charity continues to receive support from its volunteers and the goodwill of the service users and their families, as well as members of the general public, to allow this vital service to be performed for the foreseeable future.

Financial review

The Charity had a surplus in the year ended 31 March 2023 of £3,867. Overall the Charity has cash funds of £12,986 as at 31 March 2023 (31 March 2022: £-).

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (Charities Act (NI) 2008 & Amended 2022 and Charities SORP (FRS 102)).

Law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the the Charities Act (NI) 2008 . They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Knocks People's Community Enterprises

**Report of the trustees
for the year ended 31 March 2023**

On behalf of the board

Barry Murray
Trustee

A handwritten signature in black ink that reads "Barry Murray". The signature is written in a cursive style with a long, sweeping underline.

Trustee

27 January 2026

Knocks People's Community Enterprises

Independent examiner's report to the trustees on the unaudited financial statements of Knocks People's Community Enterprises.

I report on the accounts of Knocks People's Community Enterprises for the year ended 31 March 2023 set out on pages 2 to 9.

Respective responsibilities of trustees and independent examiner

The charity's trustees are responsible for the preparation of the accounts. It is my responsibility to state, on the basis of my examination, whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- (i) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:
 - proper books of account are kept in accordance with the Charities Act (NI) 2008 & Amended 2022; and
 - accounts are prepared which agree with the books of account and comply with the accounting requirements of the Act; or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Catherine Crudden

FCA

Independent examiner

Crudden Dolan Limited

23-25 Darling Street

Enniskillen

Co. Fermanagh

BT74 7DP

Knocks People's Community Enterprises

Statement of financial activities

For the year ended 31 March 2023

	Notes	Unrestricted funds £	2023 Total £
Incoming resources			
Incoming resources from generating funds:			
Voluntary income			
Total incoming resources	2	14,753	14,753
		<u>14,753</u>	<u>14,753</u>
Resources expended			
cost of goods sold and other costs			
Governance costs		10,248	10,248
Total resources expended		8,372	8,372
		<u>18,620</u>	<u>18,620</u>
Net income for the year		(3,867)	(3,867)
Net movement in funds		<u>(3,867)</u>	<u>(3,867)</u>
Total funds brought forward		(4,379)	(4,379)
Prior year adjustment		13,498	13,498
Restated total funds brought forward		<u>9,119</u>	<u>9,119</u>
Total funds carried forward		<u>5,252</u>	<u>5,252</u>

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

Knocks People's Community Enterprises

Balance sheet as at 31 March 2023

	Notes	£	2023 £
Current assets			
Cash at bank and in hand		10,119	
		<u>10,119</u>	
Creditors: amounts falling due within one year	5	(1,000)	
		<u></u>	
Net current assets			9,119
Net assets			<u>9,119</u>
Funds	6		<u></u>
Unrestricted income funds			9,119
			<u></u>
Total funds			<u>9,119</u>

The financial statements were approved by the trustees on 27 January 2026 and signed on its behalf by

Barry Murray
Trustee

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

Knocks People's Community Enterprises

Notes to financial statements for the year ended 31 March 2023

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' effective January 2016 (SORP FRS 102) and the Charities Act (NI) 2008 & Amended 2022.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

1.4. Research and development

Research expenditure is written off to the profit and loss account in the year in which it is incurred.

Knocks People's Community Enterprises

Notes to financial statements for the year ended 31 March 2023

2. Voluntary income

	2023 Total £
Other Misc Income	3,304
Rent income to KPCE	6,000
Donations received	2,449
Short term loans	3,000
	<u>14,753</u>

3. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2023 Number
	<u> </u>

4. Prior year adjustment

5. Creditors: amounts falling due within one year

	2023 £
Accruals and deferred income	<u>1,000</u>

6. Analysis of net assets between funds

	Unrestricted funds £	(restated) Total funds £
Fund balances at 31 March 2023 as represented by:		
Cash & Bank Balances	<u>10,119</u>	<u>10,119</u>
	<u>10,119</u>	<u>10,119</u>

Knocks People's Community Enterprises

Notes to financial statements for the year ended 31 March 2023

7. Unrestricted funds	<i>(restated)</i>			At 5th April 2023 £
	At 6th April - £	Incoming resources £	Outgoing resources £	
General fund	<u>13,067</u>	<u>14,753</u>	<u>(18,701)</u>	<u>9,119</u>

Knocks People's Community Enterprises

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

Knocks People's Community Enterprises

Detailed statement of financial activities

For the year ended 31 March 2023

	£	2023	£
Incoming resources			
Incoming resources from generating funds:			
<i>Voluntary income</i>			
Other Misc Income			3,304
Rent income to KPCE			6,000
Donations received			2,449
Short term loans			3,000
			<hr/> 14,753
Total incoming resources from generating funds			<hr/> 14,753
Total incoming resources			<hr/> <hr/> 14,753
<i>Activity 2</i>			
Community garden expenditure		5,531	
Repairs		4,717	
		<hr/> 10,248	
Total fundraising trading cost of goods sold and other costs			<hr/> 10,248
Total costs of generating funds			<hr/> <hr/> 10,248

Knocks People's Community Enterprises

Detailed statement of financial activities

For the year ended 31 March 2023

	2023
	£
Charitable activities	
Governance costs	
<i>Activities undertaken directly</i>	
Establishment - Rent	5,500
Establishment - Insurance	385
Other motor & travel expenses	742
Professional - Auditor remuneration	1,735
Bank charges & fees	10
	<hr/>
Total governance costs	8,372
	<hr/>
	8,372
	<hr/> <hr/>
Net incoming/(outgoing) resources for the year	(3,867)
	<hr/> <hr/>