

Erne East Community Partnership Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 28 April 2023

| | | Unrestricted funds £ | 2023 Restricted funds £ | Total funds £ | 2022 Total funds £ |
|---|------|----------------------------|----------------------------------|-----------------------|--------------------------|
| | Note | | | | |
| Income and endowments | | | | | |
| Donations and legacies | | 125,961 | 315,953 | 441,914 | 363,955 |
| Investment income | 4 | 55 | — | 55 | 34 |
| Total income | | <u>126,016</u> | <u>315,953</u> | <u>441,969</u> | <u>363,989</u> |
| Expenditure | | | | | |
| Expenditure on charitable activities | | 120,010 | 315,953 | 435,963 | 362,196 |
| Total expenditure | | <u>120,010</u> | <u>315,953</u> | <u>435,963</u> | <u>362,196</u> |
| Net income and net movement in funds | | <u>6,006</u> | <u>—</u> | <u>6,006</u> | <u>1,793</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 214,742 | — | 214,742 | 212,949 |
| Total funds carried forward | | <u>220,748</u> | <u>—</u> | <u>220,748</u> | <u>214,742</u> |

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 13 to 16 form part of these financial statements.

Erne East Community Partnership Limited

Company Limited by Guarantee

Statement of Financial Position

28 April 2023

| | Note | 2023 £ | 2022 £ |
|---|------|----------------|----------------|
| Current assets | | | |
| Debtors | 7 | 74,274 | 187,140 |
| Cash at bank and in hand | | <u>255,351</u> | <u>255,118</u> |
| | | 329,625 | 442,258 |
| Creditors: amounts falling due within one year | 8 | <u>108,877</u> | <u>227,516</u> |
| Net current assets | | 220,748 | 214,742 |
| Total assets less current liabilities | | 220,748 | 214,742 |
| Funds of the charity | | | |
| Unrestricted funds | | <u>220,748</u> | <u>214,742</u> |
| Total charity funds | | 220,748 | 214,742 |

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

These financial statements were approved by the board of trustees and authorised for issue on 13 December 2023, and are signed on behalf of the board by:

Anne McAdam
Mrs A McAdam
Trustee

The notes on pages 13 to 16 form part of these financial statements.

Erne East Community Partnership Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 28 April 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Lite House, Cross Street, Lisnaskea, County Fermanagh, BT92 0JE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

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 income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Tangible assets

Tangible assets are initially recorded at cost, and 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 recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Erne East Community Partnership Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 28 April 2023

3. Accounting policies *(continued)*

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:

Equipment - 33% straight line

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

4. Investment income

| | Unrestricted Funds | Total Funds 2023 | Unrestricted Funds | Total Funds 2022 |
|---------------|-----------------------|---------------------|-----------------------|---------------------|
| | £ | £ | £ | £ |
| Bank interest | <u>55</u> | <u>55</u> | <u>34</u> | <u>34</u> |

5. Staff costs

The average head count of employees during the year was Nil (2022: 7). The average number of full-time equivalent employees during the year is analysed as follows:

| | 2023 No. | 2022 No. |
|-----------------|-------------|-------------|
| Number of Staff | <u>8</u> | <u>7</u> |

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Erne East Community Partnership Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 28 April 2023

6. Tangible fixed assets

| | Equipment £ | Total £ |
|------------------------------------|----------------|------------|
| Cost | | |
| At 29 April 2022 and 28 April 2023 | 147,485 | 147,485 |
| Depreciation | | |
| At 29 April 2022 and 28 April 2023 | 147,485 | 147,485 |
| Carrying amount | | |
| At 28 April 2023 | — | — |
| At 28 April 2022 | — | — |

7. Debtors

| | 2023 £ | 2022 £ |
|--|-------------------|-------------------|
| Trade debtors | 47,368 | 130,750 |
| Other debtors (see below) | 26,906 | 56,390 |
| | <u>74,274</u> | <u>187,140</u> |
| Other debtors | 2023 £ | 2022 £ |
| Grant due: Public Health Agency Slippage | — | 1,562 |
| Grants due: Fermanagh and Omagh District Council | 1,999 | — |
| Grants due: Public Health Agency Core Funding | — | 14,071 |
| Grants due: CoHSync Funding | 5,840 | — |
| Grants due: The Executive Office | — | 10,390 |
| Grants due: LORAG pain management | — | 1,600 |
| Grants due: Recovery College funding | — | 19,111 |
| Grants due: Public Health Agency Smoking Cessation | 15,312 | — |
| Grant due: Arts Council for Northern Ireland | 777 | — |
| Grant due: DAERA Social Prescribing | 2,978 | 9,656 |
| | <u>26,906</u> | <u>56,390</u> |

8. Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|---------------------------------|----------------|----------------|
| Trade creditors | 86,205 | 170,159 |
| Social security and other taxes | 1,884 | 1,833 |
| Grants in advance (see below) | 20,788 | 55,524 |
| | <u>108,877</u> | <u>227,516</u> |

Erne East Community Partnership Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 28 April 2023

8. Creditors: amounts falling due within one year *(continued)*

| | 2023 £ | 2022 £ |
|---|---------------|---------------|
| Grants in advance | | |
| Grants in advance: Public Health Agency Strategic Plan funding | — | 10,000 |
| Grants in advance: FALLS Prevention | — | 8,324 |
| Grants in advance: Old Library Trust | — | 1,684 |
| Grants in advance: Arts Council for Northern Ireland | 741 | 741 |
| Grants in advance: Darkness into light | 7,978 | 9,147 |
| Grants in advance: National Lottery Fund: Charities Fund | 12,069 | 24,138 |
| Grants in advance: National Lottery Fund: Awards for All | — | 1,490 |
| | <u>20,788</u> | <u>55,524</u> |

Erne East Community Partnership Limited

Company Limited by Guarantee

Management Information

Year ended 28 April 2023

The following pages do not form part of the financial statements.

Erne East Community Partnership Limited

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 28 April 2023

| | 2023 £ | 2022 £ |
|--|----------------|----------------|
| Income and endowments | | |
| Donations and legacies | | |
| Activity Fees, Donations and Room Hire Received | 44,633 | 18,228 |
| Project contribution to wages | 80,786 | 55,701 |
| Social car income | 542 | — |
| Lakeland Community Care: Hot meals | — | 2,323 |
| Darkness into light | 5,069 | 5,074 |
| Arts Council for Northern Ireland: Dementia funding | 4,363 | 3,621 |
| Public Health Agency: Slippage | 13,881 | — |
| Public Health Agency Smoking Cessation | 15,312 | — |
| COHSYNC Funding | 5,840 | 29,199 |
| Co-Operation Ireland: Women Involved In Community Transformation Programme | — | 5,700 |
| Public Health Authority: CLEAR Grant | 8,869 | — |
| Fermanagh and Omagh District Council: Social Supermarket | 9,999 | — |
| Public Health Agency: Healthy Living Centre Core Funding | 63,539 | 60,219 |
| PHA: Falls Prevention Funding | 63,059 | 54,633 |
| Public Health Agency: Strategic plan | 10,000 | — |
| Public Health Agency: ASIST Funding | — | 4,186 |
| HEART Project | — | 1,000 |
| LORAG: Chronic pain funding | 3,300 | 4,200 |
| CAWT/Interreg I-Recovery Project | — | 29,965 |
| W H S C T: Links to Wellbeing | 1,000 | — |
| National Lottery Fund: Bogside and Brandywell Trust: Social Prescribing | 18,210 | 21,217 |
| National Lottery Fund: Awards For All | 1,490 | 8,510 |
| The Executive Office: Centraol Good Relations Funding | — | 43,661 |
| National Lottery Fund: Charities Fund | 12,069 | 1,490 |
| Public Health Agency: Short Term Funding | 3,322 | 4,000 |
| Arts Council for Northern Ireland: Men's Shed Grant | 8,534 | — |
| Brightstart Funding | 9,735 | 9,364 |
| D A E R A: Derg Valley Care: Social Prescribing | 22,639 | 1,198 |
| Fermanagh and Omagh District Council: Health & Safety Review Grant | 1,996 | — |
| Community Relations Council | 1,770 | — |
| Northern Ireland Housing Executive: Home Safe and Secure Project | 27,677 | — |
| Smile Baby Funding | 630 | — |
| Old Library Trust: Transform your trolley | 2,150 | 466 |
| Fermanagh and Omagh District Council: Drop-Inn Project | 1,500 | — |
| | <u>441,914</u> | <u>363,955</u> |
| Investment income | | |
| Bank interest | 55 | 34 |
| | <u>55</u> | <u>34</u> |
| Total income | <u>441,969</u> | <u>363,989</u> |

Erne East Community Partnership Limited

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 28 April 2023

| | 2023 £ | 2022 £ |
|--|----------------|----------------|
| Expenditure | | |
| Expenditure on charitable activities | | |
| Social car scheme volunteers | 110 | 1,081 |
| Programme expenses | 12,984 | 4,174 |
| Social supermarket project costs | 9,999 | — |
| FALLS prevention project expenses | 63,059 | 54,633 |
| Brightstart project expenses | 9,735 | 9,364 |
| Co-Operation Ireland: Women Involved In Community Transformation expenditure | — | 5,700 |
| Pain management programme costs | 3,300 | 5,200 |
| Dementia programme costs | 4,363 | 3,621 |
| Transform Your Trolley programme costs | 2,150 | — |
| Big Lottery Awards For All programme costs | — | 8,510 |
| CoHSync programme expenditure | 5,840 | 29,199 |
| Fermanagh & Omagh District Council expenditure | — | 271 |
| CLEAR programme expenditure | 8,869 | 2,625 |
| Men's Shed programme expenditure | 31,134 | 43,661 |
| Traveller project costs | — | 297 |
| Public Health Agency: ASIST programme expenditure | — | 4,186 |
| Links To Wellbeing project costs | 1,000 | — |
| Social prescription project costs | 40,849 | 22,415 |
| Northern Ireland Housing Executive: Home Safe and Secure Project | 27,677 | — |
| SOLOS/Darkness Into Light programme costs | 5,069 | 5,074 |
| Recovery College programme expenditure | — | 29,965 |
| Smoking Cessation project costs | 15,312 | — |
| Wages and salaries | 122,549 | 77,657 |
| Staff pension costs | 6,168 | 4,754 |
| Travel expenses | 1,368 | 271 |
| Membership fees | — | 765 |
| Covid costs | — | 783 |
| Rent | 15,694 | 13,776 |
| Rates and water | — | 67 |
| Light and heat | 12,610 | 13,474 |
| Repairs and maintenance | 5,323 | 3,493 |
| Insurance | 5,243 | 5,986 |
| Accountancy fees | 1,753 | 1,650 |
| Legal and other professional fees | 1,903 | 167 |
| Consultancy fees | 10,878 | 1,378 |
| Sundries | 403 | — |
| Telephone | 3,143 | 3,858 |
| Stationery and postage | 4,332 | 3,443 |
| Bank fees and interest | 553 | 475 |
| Computer costs | 2,593 | 223 |
| Total expenditure | 435,963 | 362,196 |
| Net income | 6,006 | 1,793 |

