

# Erne East Community Partnership Limited

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 28 April 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies		119,688	284,596	<b>404,284</b>	441,914
Investment income	4	466	—	<b>466</b>	55
<b>Total income</b>		<u>120,154</u>	<u>284,596</u>	<u><b>404,750</b></u>	<u>441,969</u>
<b>Expenditure</b>					
Expenditure on charitable activities		117,135	284,596	<b>401,731</b>	435,963
<b>Total expenditure</b>		<u>117,135</u>	<u>284,596</u>	<u><b>401,731</b></u>	<u>435,963</u>
<b>Net income and net movement in funds</b>		<u>3,019</u>	<u>—</u>	<u><b>3,019</b></u>	<u>6,006</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		220,748	—	<b>220,748</b>	214,742
<b>Total funds carried forward</b>		<u>223,767</u>	<u>—</u>	<u><b>223,767</b></u>	<u>220,748</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 14 to 17 form part of these financial statements.

# Erne East Community Partnership Limited

## Company Limited by Guarantee

### Statement of Financial Position

28 April 2024

	Note	2024 £	£	2023 £
<b>Fixed assets</b>				
Tangible fixed assets	6		244,000	—
<b>Current assets</b>				
Debtors	7	55,135		74,274
Cash at bank and in hand		<u>53,866</u>		<u>255,351</u>
		109,001		329,625
<b>Creditors: amounts falling due within one year</b>	8	<u>66,062</u>		<u>108,877</u>
<b>Net current assets</b>			<u>42,939</u>	<u>220,748</u>
<b>Total assets less current liabilities</b>			<u>286,939</u>	<u>220,748</u>
<b>Creditors: amounts falling due after more than one year</b>	9		<u>63,172</u>	<u>—</u>
<b>Net assets</b>			<u><u>223,767</u></u>	<u><u>220,748</u></u>
<b>Funds of the charity</b>				
Unrestricted funds			<u>223,767</u>	<u>220,748</u>
<b>Total charity funds</b>			<u><u>223,767</u></u>	<u><u>220,748</u></u>

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 20 January 2025, and are signed on behalf of the board by:

  
Mrs Anne McAdam  
Trustee

The notes on pages 14 to 17 form part of these financial statements.

# **Erne East Community Partnership Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 28 April 2024**

#### **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 2024

#### 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 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Bank interest	<u>466</u>	<u>466</u>	<u>55</u>	<u>55</u>

#### 5. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	158,401	127,759
Employer contributions to pension plans	<u>2,958</u>	<u>6,168</u>
	<u>161,359</u>	<u>133,927</u>

The average head count of employees during the year was 6 (2023: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of Staff	<u>6</u>	<u>6</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

# Erne East Community Partnership Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 28 April 2024

#### 6. Tangible fixed assets

	Land and buildings £	Equipment £	Total £
<b>Cost</b>			
At 29 April 2023	–	147,485	<b>147,485</b>
Additions	244,000	–	<b>244,000</b>
<b>At 28 April 2024</b>	<b>244,000</b>	<b>147,485</b>	<b>391,485</b>
<b>Depreciation</b>			
At 29 April 2023 and 28 April 2024	–	147,485	<b>147,485</b>
<b>Carrying amount</b>			
At 28 April 2024	244,000	–	<b>244,000</b>
At 28 April 2023	–	–	–

#### 7. Debtors

	2024 £	2023 £
Trade debtors	<b>27,822</b>	47,368
Other debtors (see below)	<b>27,313</b>	26,906
	<b>55,135</b>	<b>74,274</b>
<b>Other debtors</b>		
Grants due: Public Health Agency Core Funding	<b>987</b>	–
Grants due: CoHSync Funding	–	5,840
Grants due: Public Health Agency Smoking Cessation	<b>26,326</b>	15,312
Grant due: Fermanagh and Omagh District Council	–	1,999
Grant due: Arts Council for Northern Ireland	–	777
Grant due: DAERA Social Prescribing	–	2,978
	<b>27,313</b>	<b>26,906</b>

#### 8. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	<b>63,608</b>	86,205
Social security and other taxes	<b>1,713</b>	1,884
Grants in advance (see below)	<b>741</b>	20,788
	<b>66,062</b>	<b>108,877</b>

# Erne East Community Partnership Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 28 April 2024

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

	2024 £	2023 £
<b>Grants in advance</b>		
Grants in advance: Arts Council for Northern Ireland	741	741
Grants in advance: Darkness into light	–	7,978
Grants in advance: Big Lottery Charities Fund	–	12,069
	<u>741</u>	<u>20,788</u>

#### 9. Creditors: amounts falling due after more than one year

	2024 £	2023 £
Other loans	<u>63,172</u>	<u>–</u>

Other loans refer to loans provided to the charity by employees and trustees.

**Erne East Community Partnership Limited**  
**Company Limited by Guarantee**  
**Management Information**  
**Year ended 28 April 2024**

**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 2024

	2024 £	2023 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Activity Fees, Donations and Room Hire Received	61,748	44,633
Project contribution to wages	52,166	80,786
Social car income	775	542
Fermanagh Trust	5,000	—
Darkness into light	8,698	5,069
Arts Council for Northern Ireland: Dementia funding	—	4,363
Public Health Agency: Slippage	10,811	13,881
Public Health Agency Smoking Cessation	26,326	15,312
COHSYNC Funding	—	5,840
W R A P Funding	16,040	—
Public Health Authority: CLEAR Grant	5,000	8,869
Fermanagh and Omagh District Council: Social Supermarket	—	9,999
Public Health Agency: Healthy Living Centre Core Funding	69,002	63,539
PHA: Falls Prevention Funding	76,962	63,059
Public Health Agency: Strategic plan	—	10,000
Public Health Agency: ASIST Funding	9,890	—
Heritage 4 Health Funding	7,744	—
LORAG: Chronic pain funding	—	3,300
The Prince's Countryside Fund: R I S S E R Funding	12,552	—
W H S C T: Links to Wellbeing	1,800	1,000
National Lottery Fund: Bogside and Brandywell Trust: Social Prescribing	—	18,210
Tesco Community Grant	1,000	—
Awards For All	—	1,490
Better Days Funding: Pain Management	4,100	—
BIG Lottery Charities Fund	12,069	12,069
Public Health Agency: Short Term Funding	—	3,322
Arts Council for Northern Ireland: Men's Shed Grant	7,450	8,534
Brightstart Funding	—	9,735
D A E R A: Derg Valley Care: Social Prescribing	12,636	22,639
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	2,000	2,150
Other grant funding	515	—
Fermanagh and Omagh District Council: Drop-Inn Project	—	1,500
	<u>404,284</u>	<u>441,914</u>
<b>Investment income</b>		
Bank interest	466	55
	<u>404,750</u>	<u>441,969</u>
<b>Total income</b>		



# Erne East Community Partnership Limited

## Company Limited by Guarantee

### Detailed Statement of Financial Activities *(continued)*

Year ended 28 April 2024

	2024 £	2023 £
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Social car scheme volunteers	1,171	110
Programme costs	4,757	12,984
Social supermarket programme costs	–	9,999
FALLS prevention programme costs	73,240	63,059
Brightstart programme costs	–	9,735
Better Days programme costs	4,100	–
Healthy Living Centre Alliance: Pain management programme costs	–	3,300
Dementia programme costs	646	4,363
Transform Your Trolley programme costs	2,000	2,150
CoHSync programme costs	–	5,840
CLEAR programme costs	5,000	8,869
Mens shed programme costs	22,254	31,134
WRAP programme costs	16,040	–
ASSIST programme costs	9,890	–
Heritage 4 Health programme costs	7,744	–
PHA Slippage expenditure	10,811	–
Links To Wellbeing programme costs	1,800	1,000
Social Prescribing programme costs	12,636	40,849
Northern Ireland Housing Executive: Home Safe and Secure programme costs	–	27,677
SOLOS/Darkness Into Light programme costs	4,401	5,069
Smoking Cessation programme costs	26,326	15,312
Wages and salaries	140,045	122,549
Pension costs	2,958	6,168
Rent	19,017	15,694
Rates and water	377	–
Light and heat	10,700	12,610
Repairs and maintenance	4,378	5,323
Insurance	5,260	5,243
Audit and accountancy fees	1,875	1,753
Legal and professional fees	1,949	1,903
Consultancy fees	2,332	10,878
Sundry expenses	801	403
Telephone	4,031	3,143
Stationery and postage	2,223	4,332
Bank fees and interest	452	553
Travel and subsistence	1,097	1,368
Computer and software costs	1,420	2,593
	<u>198,915</u>	<u>194,513</u>
<b>Total expenditure</b>	<u>401,731</u>	<u>435,963</u>
<b>Net income</b>	<u>3,019</u>	<u>6,006</u>