

Erne East Community Partnership Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 28 April 2025

		Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
	Note				
Income and endowments					
Donations and legacies		174,463	259,809	434,272	404,284
Investment income	4	116	—	116	466
Total income		<u>174,579</u>	<u>259,809</u>	<u>434,388</u>	<u>404,750</u>
Expenditure					
Expenditure on charitable activities		149,449	259,809	409,258	401,731
Total expenditure		<u>149,449</u>	<u>259,809</u>	<u>409,258</u>	<u>401,731</u>
Net income and net movement in funds		<u>25,130</u>	<u>—</u>	<u>25,130</u>	<u>3,019</u>
Reconciliation of funds					
Total funds brought forward		223,767	—	223,767	220,748
Total funds carried forward		<u>248,897</u>	<u>—</u>	<u>248,897</u>	<u>223,767</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 15 to 18 form part of these financial statements.

Erne East Community Partnership Limited

Company Limited by Guarantee

Statement of Financial Position

28 April 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	6	251,000	244,000
Current assets			
Debtors	7	23,809	55,135
Cash at bank and in hand		<u>113,756</u>	<u>53,866</u>
		137,565	109,001
Creditors: amounts falling due within one year	8	<u>66,496</u>	<u>66,062</u>
Net current assets		71,069	42,939
Total assets less current liabilities		322,069	286,939
Creditors: amounts falling due after more than one year	9	<u>73,172</u>	<u>63,172</u>
Net assets		<u>248,897</u>	<u>223,767</u>
Funds of the charity			
Unrestricted funds		248,897	223,767
Total charity funds		<u>248,897</u>	<u>223,767</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 21 January 2026, and are signed on behalf of the board by:

Mrs A McAdam
Trustee

The notes on pages 15 to 18 form part of these financial statements.

Erne East Community Partnership Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 28 April 2025

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 2025

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 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Bank interest	116	116	466	466

5. Staff costs

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

	2025	2024
	£	£
Wages and salaries	140,153	140,045
Employer contributions to pension plans	3,465	2,958
	143,618	143,003

The average head count of employees during the year was 6 (2024: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of Staff	6	6

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Erne East Community Partnership Limited

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Notes to the Financial Statements *(continued)*

Year ended 28 April 2025

6. Tangible fixed assets

	Land and buildings £	Equipment £	Total £
Cost			
At 29 April 2024	244,000	147,485	391,485
Additions	7,000	—	7,000
At 28 April 2025	251,000	147,485	398,485
Depreciation			
At 29 April 2024 and 28 April 2025	—	147,485	147,485
Carrying amount			
At 28 April 2025	251,000	—	251,000
At 28 April 2024	244,000	—	244,000

7. Debtors

	2025 £	2024 £
Trade debtors	18,609	27,822
Other debtors (see below)	5,200	27,313
	23,809	55,135
Other debtors	2025 £	2024 £
Grants due: Public Health Agency Core Funding	—	987
Grants due: Murley grant	1,200	—
Grants due: Public Health Agency Smoking Cessation	—	26,326
Grant due: Go Succeed	4,000	—
	5,200	27,313

8. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	45,016	63,608
Social security and other taxes	629	1,713
Grants in advance (see below)	20,851	741
	66,496	66,062

Erne East Community Partnership Limited

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Notes to the Financial Statements *(continued)*

Year ended 28 April 2025

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

	2025 £	2024 £
Grants in advance		
Grants in advance: FALLS Prevention	804	—
Grants in advance: Big Lottery Awards for All	12,399	—
Grants in advance: WEE Group Peer Support	250	—
Grants in advance: Creative Cafe's	1,613	—
Grants in advance: Arts Council for Northern Ireland	—	741
Grants in advance: VIHEWSS	5,785	—
	<u>20,851</u>	<u>741</u>

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

	2025 £	2024 £
Other loans	<u>73,172</u>	<u>63,172</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 2025

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 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Activity Fees, Donations and Room Hire Received	70,028	61,748
Project contribution to wages	47,791	52,166
Social car income	83	775
Oskars: Fundraising Donations	45,216	—
Fermanagh Trust	5,000	5,000
Darkness into light	6,345	8,698
Public Health Agency: Slippage	—	10,811
Public Health Agency Smoking Cessation	21,214	26,326
Fermanagh Rural Community Network: W R A P Contract	20,050	16,040
Public Health Authority: CLEAR Grant	5,000	5,000
Fermanagh Rural Community Network: Community Conversations	2,338	—
Public Health Agency: Healthy Living Centre Core Funding	69,460	69,002
PHA: Falls Prevention Funding	66,189	76,962
Department of Foreign Affairs and Trade: Reconciliation Fund	6,505	—
Public Health Agency: ASIST Funding	6,818	9,890
Heritage 4 Health Funding	—	7,744
The Prince's Countryside Fund: R I S S E R Funding	—	12,552
W H S C T: Links to Wellbeing	—	1,800
Invest NI GO Succeed Grant	4,000	—
Tesco Community Grant	—	1,000
Better Days Funding: Pain Management	4,800	4,100
National Lottery Community Fund	—	12,069
Creative Ireland Fund: Creative Cafe	21,861	—
Arts Council for Northern Ireland: Men's Shed Grant	1,569	7,450
Playboard Funding	9,645	—
D A E R A: Derg Valley Care: Social Prescribing	—	12,636
Fermanagh and Omagh District Council: Drop Inn Project	570	—
Halifax Foundation NI: Community FLEX Grant	5,000	—
Northern Ireland Housing Executive: Feasibility Study	4,999	—
Murley Mountain Wind Farm Community Fund	4,000	—
Old Library Trust: Transform your trolley	2,000	2,000
Other grant funding	3,791	515
	434,272	404,284
Investment income		
Bank interest	116	466
Total income	434,388	404,750

Erne East Community Partnership Limited

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Detailed Statement of Financial Activities *(continued)*

Year ended 28 April 2025

	2025 £	2024 £
Expenditure		
Expenditure on charitable activities		
OsKars fundraising costs	14,641	—
Social car scheme volunteers	30	1,171
Programme costs	2,382	4,757
FALLS prevention programme costs	68,399	73,240
Brightstart programme costs	9,645	—
Better Days programme costs	4,800	4,100
Dementia programme costs	—	646
Creative Ireland-Creative Cafe programme costs	21,861	—
Transform Your Trolley programme costs	2,000	2,000
Darkness Into Light costs	1,490	—
Community Conversations programme costs	2,338	—
CLEAR expenditure	5,000	5,000
Men's shed expenditure	7,425	22,254
WRAP programme costs	20,050	16,040
ASIST expenditure	6,818	9,891
Heritage 4 Health programme costs	—	7,744
PHA Slippage	—	10,811
Links To Wellbeing programme costs	—	1,800
Social prescription costs	—	12,636
SOLOS project	1,016	4,401
Smoking cessation	21,214	26,326
Salaries	140,153	140,045
Pension costs	3,465	2,958
Travel expenses	1,843	1,097
Rent	12,050	19,017
Water rates	70	377
Light and heat	11,910	10,700
Repairs and maintenance	7,390	4,378
Insurance	5,657	5,260
Travel and accomodation costs	190	—
Sundries and accountancy fees	2,213	1,875
Legal and professional fees	1,449	1,949
Consultancy fees	21,253	2,332
General expenses	934	800
Telephone	3,554	4,031
Stationery and postage	3,506	2,223
Bank fees and interest	515	452
Promotion and advertising	555	—
Computer costs	1,530	1,420
Membership fees	1,912	—
Total expenditure	409,258	401,731
Net income	25,130	3,019