

# South East Fermanagh Foundation

Northern Ireland · Charity number 100538

## Details

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**Known as** SEFF

**Status** Received

**Registered** 2014-08-28

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

## Contact

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**Address** S E F F  
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Co Fermanagh  
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**Email** [info@seff.org.uk](mailto:info@seff.org.uk)

**Website** [www.seff.org.uk](http://www.seff.org.uk)

## Activities

**Purposes:** The company's objects are specifically restricted to the relief of poverty, the advancement of education, the preservation and protection of health, the promotion of equality and diversity and the promotion of the benefit of victims and survivors of terrorism and other Troubles related violence and other inhabitants of local communities ("hereinafter called the beneficiaries") in particularly, but not exclusively from the South East Fermanagh Area and its environs in County Fermanagh and wider Northern Ireland (hereinafter called "the area of benefit") without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion, by associating the statutory authorities, community and voluntary organisations and the inhabitants in a common effort to advance education, to advocate, promote and foster a community spirit in favour of equality and diversity and to provide facilities in the interests of social welfare for recreation or other leisure-time occupation, with the object of improving the conditions of life for the said inhabitants and in particular: (a) to foster an atmosphere of mutual support and encouragement among people suffering from the effects of bereavement, injury or trauma as a direct or indirect result of the 'Troubles' in the area of benefit, and their relatives, and people in communities so affected; (b) to assist individuals and families affected by the 'Troubles' to address their own personal experiences of hurt, loss and trauma by communicating their experiences, to support those seeking truth, justice and public acknowledgement of what has happened, and provide opportunities for remembrance and mourning; (c) to alleviate suffering and trauma by the provision of a community-based drop-in-centre or centres offering emotional support and counselling services to individuals in need; (d) to develop the capacity and skills of the members of the socially and economically disadvantaged community of the area of benefit in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society; (e) to advance education and raise public awareness of the effects of Terrorism and sectarianism violence in the area of benefit on individuals and communities; (f) to advance any other exclusively charitable purpose as the directors, may from time to time, decide in accordance with the law of charity.

**What the charity does:** The prevention or relief of poverty, The advancement of education, The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

**How the charity works:**

Advice/advocacy/information, Counselling/support, Cultural, Education/training, Human rights/equality, Relief of poverty, Volunteer development, Welfare/benevolent, Youth development

**Who the charity helps:** Adult training, Men, Mental health, Older people, Victim support, Volunteers, Women, Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,824,597	£1,785,914	£-441,825	40

## Trustees

Name	Role	Appointed
Andrea Nelson		
David Kelly		
Diane Bell		
Ernest Clarke		
Harriett Kirkpatrick		
Hayley White		
Louie Johnston		
Lynda Van Cuylenberg		
Mervyn Lewers		
Noel Downey		
Roderick Noble		
Roy Robinson		
Sally Haire		
Trevor Watson		
Woodrow Wilson		

**South East Fermanagh Foundation**

Northern Ireland - Charity number 100538

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# Accounts

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# SEFF

## Statement of Financial Activities for the year ended 31 March 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
<b>INCOMING RESOURCES</b>				
Donations	98,643	-	98,643	99,774
Grants Released	-	12,850	12,850	15,566
Bank Interest	1,633	-	1,633	284
Charity Shop Sales	47,626	-	47,626	43,321
Insurance Claim	-	-	-	-
HM Revenue & Customs - Gift Aid	4,630	-	4,630	9,277
<b>Activities in furtherance of the organisations objectives:</b>				
Grants	802	1,658,413	1,659,215	1,554,250
<b>Total Incoming Resources</b>	<u>153,334</u>	<u>1,671,263</u>	<u>1,824,597</u>	<u>1,722,472</u>
<b>RESOURCES EXPENDED</b>				
Administration expenses	<u>(108,843)</u>	<u>(1,677,071)</u>	<u>(1,785,914)</u>	<u>(1,659,431)</u>
<b>Net Income/(Expenditure) for the year</b>	44,491	(5,808)	38,683	63,041
Transfers between funds	-	-	-	-
<b>Net Income/(Expenditure) for the year</b>	<u>44,491</u>	<u>(5,808)</u>	<u>38,683</u>	<u>63,041</u>
Transfers in/(out) of Reserves	-	-	-	-
<b>Reconciliation of Funds</b>				
Total funds brought forward	265,734	(7,447)	258,287	195,246
<b>Total Funds to Carry Forward</b>	<u>310,225</u>	<u>(13,255)</u>	<u>296,970</u>	<u>258,287</u>

All amounts above relate to continuing operations of the charity.

The charity has no recognised gains or losses other than those included in the results above and therefore no separate statement of total recognised gains and losses has been presented.

# SEFF

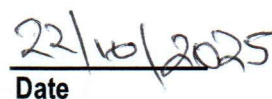
## Statement of Financial Position as at 31 March 2025

Employment of Capital	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
<b>Fixed Assets</b>					
Tangible Assets	4	5,010	49,858	<b>54,868</b>	70,462
<b>Current Assets</b>					
Debtors and Prepayments	5	640	-	<b>640</b>	716
Cash at Bank and in Hand		221,668	461,619	<b>683,287</b>	391,746
		<u>222,308</u>	<u>461,619</u>	<u><b>683,927</b></u>	<u>392,462</u>
<b>Current Liabilities</b>					
Creditors: Amounts due within one year	6	-	(402,282)	<b>(402,282)</b>	(153,007)
<b>Net Current Assets</b>		<u>222,308</u>	<u>59,337</u>	<u><b>281,645</b></u>	<u>239,455</u>
<b>Total Assets Less Current Liabilities</b>		<u>227,318</u>	<u>109,195</u>	<u><b>336,513</b></u>	<u>309,917</u>
<b>Provisions for Liabilities and Charges</b>					
Deferred Income - Capital Grants	7	-	(39,543)	<b>(39,543)</b>	(51,630)
<b>Net Assets</b>		<u>227,318</u>	<u>69,652</u>	<u><b>296,970</b></u>	<u>258,287</u>
<b>Funds</b>					
Unrestricted Funds	9			<b>310,225</b>	265,734
Restricted Funds	9			<b>(13,255)</b>	(7,447)
				<u><b>296,970</b></u>	<u>258,287</u>

The financial statements were approved by the Directors and authorised for issue on 22 October 2025 and signed on their behalf.

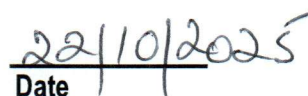


Mr E Brown  
Director

  
Date



Mrs S Haire  
Director

  
Date

The notes on pages 32 - 36 form part of these accounts.

# SEFF

## Notes to the financial statements for the year ended 31 March 2025

### 1. Principal accounting policies

The financial statements have been prepared in accordance with applicable Accounting Standards. A summary of the more important accounting policies is set out below.

#### **Basis of preparation of financial statements**

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. SEFF meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

#### **Reconciliation with previous Generally Accepted Accounting Practice**

In preparing these accounts, the Directors have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

Having considered the key accounting policies it was determined that the prior year figures were not materially impacted. As such, no restatement of comparative figures was required.

#### **Incoming resources**

Voluntary income or capital is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accrual basis.

#### **Resources Expended**

All resources expended are accounted for on an accrual basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non - staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

#### **Restricted Funds**

Restricted funds are accounted for in accordance with the particular terms of trust arising from the express or implied wishes of the donors in so far as these are intended to be binding on the charity. Where such wishes are not intended to be binding, they are taken into account and recognised in appropriately designated funds.

#### **Unrestricted Free Reserves**

Free Reserves represent amount which are expendable at the discretion of the trustees in furtherance of the objectives of the charity and which have not been designated for any other purpose. Such funds may be held in order to finance working capital or capital expenditure.

## SEFF

### Tangible fixed assets

Depreciation is calculated so as to write off the cost of tangible fixed assets less their estimated residual values, over the expected useful economic lives of the assets concerned. The principal annual rates and bases used for this purpose are: -

	%	
Polytunnels	25	Straight Line Basis
Plant and machinery	25	Reducing Balance Basis
Fencing and equipment	10	Straight Line Basis

### Government grants

Grants that relate to specific capital expenditure are treated as deferred income, which is then credited to the profit and loss account over the related asset's useful life. Revenue grants are credited to the profit and loss account in the same period as the related expenditure is incurred.

## 2. Auditor and Independent Examiner Payments

	2025	2024
	£	£
Auditors Remuneration - audit of the financial statements	<u>2,300</u>	<u>2,100</u>

## 3. Staff Costs

	2025	2024
	Number	Number
Employee Numbers	<u>40</u>	<u>41</u>
	<u>40</u>	<u>41</u>

	2025	2024
	£	£
Staff costs (for the above persons):		
Wages and salaries	1,005,659	856,918
Social Security	92,930	78,756
Pension Contributions	<u>56,768</u>	<u>49,028</u>
	<u>1,155,357</u>	<u>737,661</u>

No employee received remuneration of more than £60,000 in either year.

## SEFF

### 4. Tangible Fixed Assets

	Plant and machinery	Fencing and equipment	Computer equipment	Total
Cost	£	£	£	£
At 1 April 2024	95,985	39,362	57,434	192,781
Additions	-	-	763	763
Disposals	-	-	-	-
At 31 March 2025	<u>95,985</u>	<u>39,362</u>	<u>58,197</u>	<u>193,544</u>
<b>Depreciation</b>				
At 1 April 2024	75,463	20,036	26,820	122,319
Charge	5,130	3,383	7,844	16,357
Disposals	-	-	-	-
At 31 March 2025	<u>80,593</u>	<u>23,419</u>	<u>34,664</u>	<u>138,676</u>
<b>Net Book Value</b>				
At 31 March 2025	<u>15,392</u>	<u>15,943</u>	<u>23,533</u>	<u>54,868</u>
At 31 March 2024	<u>20,522</u>	<u>19,326</u>	<u>30,614</u>	<u>70,462</u>

### 5. Debtors

	2025	2024
	£	£
Funding Grants	-	-
Sundry Debtors	-	239
VAT	640	477
	<u>640</u>	<u>716</u>

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

#### Sundry Creditors and Accruals

	2025	2024
	£	£
Trade Creditors	193,571	123,655
Accruals and deferred income	208,711	29,352
	<u>402,282</u>	<u>153,007</u>

## SEFF

### 7. Deferred income

	2025	2024
	£	£
<b>Capital Grants</b>		
At 1 April 2024	51,630	61,199
Received and Receivable	<u>763</u>	<u>5,997</u>
	<b>52,393</b>	<b>67,196</b>
Released in year	<u>(12,850)</u>	<u>(15,566)</u>
As at 31 March 2025	<u><b>39,543</b></u>	<u><b>51,630</b></u>

### 8. Taxation

	2025	2024
	£	£
United Kingdom corporation tax at 19%		
Current	<u>-</u>	<u>-</u>
	<u><b>-</b></u>	<u><b>-</b></u>

### 9. Movement in Funds

	At the 01/04/2024	Movement In Funds	Transfers in/(out)	Transfers In Funds	At the 31/03/2025
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Funds	265,734	44,491	-	-	310,225
<b>Restricted Funds</b>					
Restricted	(7,447)	(5,808)	-	-	(13,255)
<b>Total Funds</b>	<u><b>258,287</b></u>	<u><b>38,683</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>296,970</b></u>

## SEFF

### 10. Net Movement in Funds, included in the above are follows:

	Incoming Resources £	Resources Expended £	Movement in Funds £
<b>Unrestricted Funds</b>			
General Fund	153,334	(108,843)	44,491
<b>Restricted Funds</b>			
Restricted	1,671,263	(1,677,071)	(5,808)
<b>Total Funds</b>	<b>1,824,597</b>	<b>(1,785,914)</b>	<b>38,683</b>

### 11. Trustees' Remuneration and Benefits

There were no Trustee's remuneration, benefits or loans made during the year ended 31 March 2025.

One or more of the Trustees have been reimbursed for approved expenses incurred in connection with the Charity as detailed below:

	2025 £	2024 £
Total Amount Paid	-	-
Number of Trustees Reimbursed	-	-

All of the above payments relate to the reimbursement of travel costs in order to carry out the charity's objectives.

### 12. Contingent Liabilities

A portion of Grants received may become repayable if the company fails to comply with the terms of its letters of offer.

**South East Fermanagh Foundation**

Northern Ireland - Charity number 100538

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# Accounts

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## South East Fermanagh Foundation

### Statement of Financial Activities for the year ended 31 March 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>INCOMING RESOURCES</b>				
Donations	95,811	3,963	99,774	79,269
Grants Released	-	15,566	15,566	17,444
Bank Interest	284	-	284	321
Charity Shop Sales	43,321	-	43,321	34,924
Insurance Claim	-	-	-	5,498
HM Revenue & Customs - Gift Aid	9,277	-	9,277	2,063
<b>Activities in furtherance of the organisations objectives:</b>				
Grants	666	1,553,584	1,554,250	1,599,917
<b>Total Incoming Resources</b>	<u>149,359</u>	<u>1,573,113</u>	<u>1,722,472</u>	<u>1,739,436</u>
<b>RESOURCES EXPENDED</b>				
Administration expenses	<u>(97,248)</u>	<u>(1,562,184)</u>	<u>(1,659,431)</u>	<u>(1,695,784)</u>
<b>Net Income/(Expenditure) for the year</b>	52,112	10,930	63,041	43,652
Transfers between funds	-	-	-	-
<b>Net Income/(Expenditure) for the year</b>	<u>52,112</u>	<u>10,930</u>	<u>63,041</u>	<u>43,652</u>
Transfers in/(out) of Reserves	-	-	-	-
<b>Reconciliation of Funds</b>				
Total funds brought forward	213,622	(18,376)	195,246	151,594
<b>Total Funds to Carry Forward</b>	<u>265,734</u>	<u>(7,447)</u>	<u>258,287</u>	<u>195,246</u>

All amounts above relate to continuing operations of the charity.

The charity has no recognised gains or losses other than those included in the results above and therefore no separate statement of total recognised gains and losses has been presented.

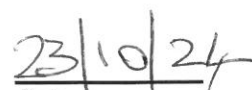
**South East Fermanagh Foundation**  
**Statement of Financial Position as at 31 March 2024**

Employment of Capital	<u>Notes</u>	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>Fixed Assets</b>					
Tangible Assets	4	6,681	63,781	<b>70,462</b>	80,294
<b>Current Assets</b>					
Debtors and Prepayments	5	716	-	<b>716</b>	18,572
Cash at Bank and in Hand		235,058	156,688	<b>391,746</b>	245,654
		<u>235,774</u>	<u>156,688</u>	<u><b>392,462</b></u>	<u>264,226</u>
<b>Current Liabilities</b>					
Creditors: Amounts due within one year	6	-	(153,007)	<b>(153,007)</b>	(88,075)
<b>Net Current Assets</b>		235,774	3,681	<b>239,455</b>	176,151
<b>Total Assets Less Current Liabilities</b>		<u>242,455</u>	<u>67,462</u>	<u><b>309,917</b></u>	<u>256,445</u>
<b>Provisions for Liabilities and Charges</b>					
Deferred Income - Capital Grants	7	-	(51,630)	<b>(51,630)</b>	(61,199)
<b>Net Assets</b>		<u>242,455</u>	<u>15,832</u>	<u><b>258,287</b></u>	<u>195,246</u>
<b>Funds</b>					
Unrestricted Funds	9			<b>265,734</b>	213,622
Restricted Funds	9			<b>(7,447)</b>	(18,376)
				<u><b>258,287</b></u>	<u>195,246</u>

The financial statements were approved by the Directors and authorised for issue on 23 October 2024 and signed on their behalf.

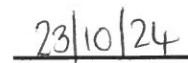


**Mr E Brown**  
**Director**

  
**Date**



**Mrs S Haire**  
**Director**

  
**Date**

The notes on pages 32 - 36 form part of these accounts.

# South East Fermanagh Foundation

## Notes to the financial statements for the year ended 31 March 2024

### 1. Principal accounting policies

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#### **Reconciliation with previous Generally Accepted Accounting Practice**

In preparing these accounts, the Directors have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. Having considered the key accounting policies it was determined that the prior year figures were not materially impacted. As such, no restatement of comparative figures was required.

#### **Incoming resources**

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#### **Resources Expended**

All resources expended are accounted for on an accrual basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non - staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

#### **Restricted Funds**

Restricted funds are accounted for in accordance with the particular terms of trust arising from the express or implied wishes of the donors in so far as these are intended to be binding on the charity. Where such wishes are not intended to be binding, they are taken into account and recognised in appropriately designated funds.

#### **Unrestricted Free Reserves**

Free Reserves represent amount which are expendable at the discretion of the trustees in furtherance of the objectives of the charity and which have not been designated for any other purpose. Such funds may be held in order to finance working capital or capital expenditure.

## South East Fermanagh Foundation

### Tangible fixed assets

Depreciation is calculated so as to write off the cost of tangible fixed assets less their estimated residual values, over the expected useful economic lives of the assets concerned. The principal annual rates and bases used for this purpose are: -

	%	
Polytunnels	25	Straight Line Basis
Plant and machinery	25	Reducing Balance Basis
Fencing and equipment	10	Straight Line Basis

### Government grants

Grants that relate to specific capital expenditure are treated as deferred income, which is then credited to the profit and loss account over the related asset's useful life. Revenue grants are credited to the profit and loss account in the same period as the related expenditure is incurred.

## 2. Auditor and Independent Examiner Payments

	2024 £	2023 £
Auditors Remuneration - audit of the financial statements	<u>2,100</u>	<u>1,900</u>

## 3. Staff Costs

	2024 Number	2023 Number
Employee Numbers	<u>41</u>	<u>40</u>
	<u>41</u>	<u>40</u>

	2024 £	2023 £
Staff costs (for the above persons):		
Wages and salaries	856,918	789,699
Social Security	78,756	75,075
Pension Contributions	49,028	44,080
	<u>984,702</u>	<u>737,661</u>

No employee received remuneration of more than £60,000 in either year.

## South East Fermanagh Foundation

### 4. Tangible Fixed Assets

	Plant and machinery	Fencing and equipment	Computer equipment	Total
Cost	£	£	£	£
At 1 April 2023	95,516	39,362	47,307	182,185
Additions	469	-	10,127	10,596
Disposals	-	-	-	-
At 31 March 2024	<u>95,985</u>	<u>39,362</u>	<u>57,434</u>	<u>192,781</u>
<b>Depreciation</b>				
At 1 April 2023	68,623	16,653	16,615	101,891
Charge	6,840	3,383	10,205	20,428
Disposals	-	-	-	-
At 31 March 2024	<u>75,463</u>	<u>20,036</u>	<u>26,820</u>	<u>122,319</u>
<b>Net Book Value</b>				
At 31 March 2024	<u>20,522</u>	<u>19,326</u>	<u>30,614</u>	<u>70,462</u>
At 31 March 2023	<u>26,893</u>	<u>22,709</u>	<u>30,692</u>	<u>80,294</u>

### 5. Debtors

	2024	2023
	£	£
Funding Grants	-	16,751
Sundry Debtors	239	1,821
VAT	477	-
	<u>716</u>	<u>18,572</u>

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

#### Sundry Creditors and Accruals

	2024	2023
	£	£
Trade Creditors	123,655	-
Accruals and deferred income	29,352	88,075
	<u>153,007</u>	<u>88,075</u>

## South East Fermanagh Foundation

### 7. Deferred income

	2024	2023
	£	£
<b>Capital Grants</b>		
At 1 April 2023	61,199	55,587
Received and Receivable	<u>5,997</u>	<u>23,056</u>
	67,196	78,643
Released in year	<u>(15,566)</u>	<u>(17,444)</u>
As at 31 March 2024	<u><u>51,630</u></u>	<u><u>61,199</u></u>

### 8. Taxation

	2024	2023
	£	£
United Kingdom corporation tax at 19%		
Current	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>

### 9. Movement in Funds

	At the	Movement	Transfers	Transfers	At the
	01/04/2023	In Funds	in/(out)	In Funds	31/03/2024
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Funds	213,622	52,112	-	-	265,734
<b>Restricted Funds</b>					
Restricted	(18,376)	10,930	-	-	(7,447)
<b>Total Funds</b>	<u><u>195,246</u></u>	<u><u>63,041</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>258,287</u></u>

**South East Fermanagh Foundation**

Northern Ireland - Charity number 100538

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# Annual report

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# South East Fermanagh Foundation

## Director's and Trustees Report for the year ended 31 March 2024

The Directors of the charitable company (who are also Trustees for the purposes of charity law) present their annual report together with the audited financial statements for the year ended 31 March 2024. The trustees who served during the year and up to the date of this report are included on page 2 of the Accounts.

The trustees have adopted the provisions of the Statement of recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

### **Structure, governance, and management Constitution**

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 11 March 2011. It is registered with the Charity Commission for Northern Ireland under charity number NIC 100538. The company is a private limited company by guarantee without share capital use of 'limited' exemption. The charity is also known as SEFF.

### **Purposes of the Charity**

The main purposes are:

To represent and lobby on behalf of the innocent victims and survivors of terrorism in effecting positive change for such individuals around the areas of Truth, Justice, Acknowledgement, and overall Service provision.

To develop services and programmes which improve the physical and mental health and wellbeing of the innocent victims and survivors of terrorism.

To develop Transgenerational/Youth services which seek to educate society as to the on-going legacy of 40 plus years of terrorism.

To improve the financial circumstances of innocent victims and survivors of terrorism through tailored welfare services and skills-based programmes.

To develop strategic partnerships with community/voluntary/statutory sector-based organisations for the purpose of ensuring quality and sustainable services are provided for the innocent victims and survivors of terrorism.

To offer services in an accessible, localised manner which will enable the individual needs of innocent victims and survivors of terrorism to be best met.

To provide opportunities for Volunteers to develop their skills, so enabling them to be an intrinsic part of the overall service delivery model within SEFF

To empower those whom we support to make the transition from 'Victim' to 'Survivor' as part of an overall process of individual healing and recovery.

To strengthen the organisation's ties within the broader community and to develop and/or participate in initiatives which help deliver a Shared Future.

### **Organisational Structure and Decision Making**

The governance of the charitable company is the responsibility of the Directors who are elected and co-opted under the terms of the Articles of Association. Directors are appointed at the Annual General Meeting.

### **Public Benefit**

The Directors and Trustees believe that both our purposes and the activities undertaken in this last financial year satisfy the public benefit requirement. These are noted in pages 4 to 21.

# South East Fermanagh Foundation

## Statement of Public Benefit

The main public benefits the charity aims to achieve are:

The prevention or relief of poverty is one of the charity's main purpose. Through offering a Welfare/Benefits and Welfare Appeals advice service and other complementary interventions the organisation has stayed true to this objective. The inclusion of skills-based Training programmes and the work of Health and Wellbeing Caseworkers also contributes towards this objective. The Public benefit achieved via this is that levels of financial/economic deprivation faced by victims/survivors is reduced.

The advancement of education. SEFF offers a wide range of services and programmes which strive to advance the Education-based opportunities of beneficiaries. Such services include offering educational and recreational based courses and classes, Research and Development, the establishment of Border Trails, our 'Troubles Educational Resource pack' for Schools etc. SEFF also engages with local Schools through a range of good relations and culturally based programmes as well as Citizenship-based activities and initiatives. The Public benefit achieved via the advancement of education is the empowerment of victims/survivors and their increased awareness to play an active role within wider, mainstream society.

The advancement of health or the saving of lives. SEFF seeks to advance the Mental Health and emotional wellbeing of its' beneficiaries via offering services such as Counselling, Peer to Peer Support, Telephone calling services, Befriending, Stress Management, Active and Healthy living Programmes, provision of a support service involving outreach health and wellbeing caseworkers and other advice seminars etc. All SEFF's programmes and services are delivered with the promotion of positive health and wellbeing at their heart, and the wellbeing of the individual. The public benefit achieved is the facilitation of victims/survivors to become happier, healthier, and more fulfilled citizens. SEFF's overall Programme runs under the mission - The Living, not Existing Project. In plain speak this means; we aim to support victims/survivors to reach a point where they enjoy a quality of life/living as opposed to merely having an existence.

The advancement of citizenship or community development. SEFF offers a range of programmes spiralling Summer Schools, Good Relations-themed identity and culture initiatives, engagement with the Churches, Schools, and wider civic Society. The Public benefit achieved is the fostering of a strong community spirit and the empowerment of victims/survivors and other public beneficiaries to lead active and healthy lives.

The advancement of the arts, culture, heritage, or science. Through the provision of courses, seminars, our community allotments project, production of memorial quilts, photography classes, art pieces etc. We also have a wide range of historical talks which promote our rich heritage. As stated above the organisation also offers a wide variety of cultural-themed interventions connecting with key dates in the year i.e. St Patrick's Day, Burns Night etc. The Public benefit obtained is the increased capacity of victims/survivors and the wider community whereby they have an appreciation for the divergence of cultures which comprise in Northern Ireland. Ultimately this has a knock-on benefit for the objective of building Peace within this Society.

The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity. A core aspect of SEFF's work is the furtherance of the human rights of the innocent victims and survivors of terrorism and other 'Troubles related violence.' SEFF pursues opportunities to have issues raised through various strategies ensuring that policy is developed in accordance with the needs of those to which it primarily affects. The organisation promotes equality and reconciliation and runs a range of programmes/services (including cross-border and International-themed projects) in advancing this objective. SEFF operates an Advocacy Support Service, enables victims/survivors to share their testimony, oral history projects, production of books and other literature plus reports. We continue to build on our partnership working with groups based internationally i.e. COVITE, Spain, 11M group, Spain and CARSA Ministries, Rwanda. We have organised a range of webinars and an in person seminar - Conversation with the Churches, building on from our Rwanda Project.

The public benefit obtained is that a historically marginalised group of victims/survivors are supported in having their rights represented and furthered, reducing social inequalities. Through providing Conflict Resolution and

## South East Fermanagh Foundation

Reconciliation-based Programmes there is also a substantive public benefit for victims/survivors and the wider community in the furtherance of a Peaceful and more cohesive Society.

The relief of those in need by reason of youth, age, ill-health, disability, financial hardship, or other disadvantages. SEFF strives to work in meeting the requirements of section 75 of the Northern Ireland Act i.e. supporting under-represented groups and has developed a range of initiatives to support such affected individuals. The organisation has a range of Youth, Older people, disability-based supports, and interventions in operation. The groups raison detre is the support of those who are vulnerable, isolated, marginalised and who have often experienced profound acts of injustice. As well as supporting its' core beneficiary constituency, SEFF also has supported members of the broader community, thus contributing towards the building of a resilient and resourced community. The Public benefit is the promotion of social inclusion and the increased involvement of under-represented groups which in turn has the impact of increasing levels of active citizenship. There is no private benefit or harm from the purposes.

### Objectives and Activities

The company's objects as noted above are specifically restricted to the relief of poverty, the advancement of education, the preservation and protection of health, the promotion of equality and diversity and the promotion of the benefit of victims and survivors of terrorism and other Troubles related violence and other inhabitants of local communities ("hereinafter called the beneficiaries") in particularly, but not exclusively from the South East Fermanagh Area and its environs in County Fermanagh and wider Northern Ireland (hereinafter called "the area of benefit") without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion, by associating the statutory authorities, community and voluntary organisations and the inhabitants in a common effort to advance education, to advocate, promote and foster a community spirit in favour of equality and diversity and to provide facilities in the interests of social welfare for recreation or other leisure-time occupation, with the object of improving the conditions of life for the said inhabitants and in particular:

- (a) to foster an atmosphere of mutual support and encouragement among people suffering from the effects of bereavement, injury or trauma as a direct or indirect result of the 'Troubles' in the area of benefit, and their relatives, and people in communities so affected;
- (b) to assist individuals and families affected by the 'Troubles' to address their own personal experiences of hurt, loss and trauma by communicating their experiences, to support those seeking truth, justice and public acknowledgement of what has happened, and provide opportunities for remembrance and mourning;
- (c) to alleviate suffering and trauma by the provision of a community-based drop-in-centre or centres offering emotional support and counselling services to individuals in need;
- (d) to develop the capacity and skills of the members of the socially and economically disadvantaged community of the area of benefit in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society;
- (e) to advance education and raise public awareness of the effects of Terrorism and sectarianism violence in the area of benefit on individuals and communities;
- (f) to advance any other exclusively charitable purpose as the directors, may from time to time, decide in accordance with the law of the charity.

### Risk Management

The Directors have assessed the major risks to which the charitable company is exposed, in particular those related to operations and finances, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks. This can be evidenced through the development and adoption of a fresh Needs Analysis and Strategic Plan (2019-2023)

# South East Fermanagh Foundation

## Financial Review

The charitable company receives its income mainly from grants and donations. The expenses of the charity were incurred in the running, staff, and programme costs of the projects.

The results for the year are set out in detail on pages 30 to 38. The charitable company returned a net income for the year of £63,041 (2023 – net income of £43,652).

At 31st March 2024 the total funds of the charity amounted to £258,287 (2023 - £195,246) comprising restricted funds of (£7,277) and unrestricted funds of £265,734. The Directors expect to apply the reserves to continue and expand the work of the charitable company.

By order of the Trustees



Director and Trustee  
Mr E Brown

23/10/24  
Date



Director and Trustee  
Mrs S Haire

23/10/24  
Date

**South East Fermanagh Foundation**

Northern Ireland - Charity number 100538

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# Annual return

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## **South East Fermanagh Foundation**

### **Independent Auditors' Report to the members of South East Fermanagh Foundation**

We have audited the financial statements of the South East Fermanagh Foundation as set out on pages 26 - 34 for the year ended 31 March 2024, which comprise of the Statement of Financial Activities, The Statement of Financial Position, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinion we have formed.

#### **Respective Responsibilities of Directors and Auditors**

As explained more fully in the Statement of Directors' and Trustees' Responsibilities, the Directors (who are also the Trustees of the charitable company for the purposes of company law) are responsible for preparing the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Scope of the audit**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates and judgements made by the directors; and the overall preparation of the financial statements. In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

#### **Basis of audit opinion**

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practises Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the South East Fermanagh Foundation members, in the preparation of the accounts, and of whether the accounting policies are appropriate to the organisations circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the accounts.

## **South East Fermanagh Foundation**

### **Independent Auditors' Report to the members of South East Fermanagh Foundation (Continued)**

#### **Opinion on Financial Statements**

In our opinion the financial statements:

- give a true and fair view of the charitable company's affairs as at the 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year ended 31 March 2024; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Opinion on Other Matter prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit, the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with those financial statements and such reports have been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception:**

In light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustee's Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received; or
- the company's financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit; or
- the information given in the Directors Report is inconsistent in any material respect with the financial statements.

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**Noel Conn (Senior statutory auditor)**

**For and on behalf of Noel Conn & Company, Statutory Auditor**

**7 Seven Houses**

**55 Upper English Street**

**Armagh**

**BT61 7LA**

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**South East Fermanagh Foundation**

Northern Ireland - Charity number 100538

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# Accounts

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## South East Fermanagh Foundation

### Statement of Financial Activities for the year ended 31 March 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>INCOMING RESOURCES</b>				
Donations	79,269	-	<b>79,269</b>	41,207
Grants Released	-	17,444	<b>17,444</b>	17,986
Bank Interest	321	-	<b>321</b>	385
Charity Shop Sales	34,924	-	<b>34,924</b>	-
Insurance Claim	5,498	-	<b>5,498</b>	-
HM Revenue & Customs - Gift Aid	2,063	-	<b>2,063</b>	-
<b>Activities in furtherance of the organisations objectives:</b>				
Grants	-	1,599,917	<b>1,599,917</b>	1,257,056
<b>Total Incoming Resources</b>	<u>122,075</u>	<u>1,617,361</u>	<u><b>1,739,436</b></u>	<u>1,316,634</u>
<b>RESOURCES EXPENDED</b>				
Administration expenses	<u>(63,609)</u>	<u>(1,632,175)</u>	<u><b>(1,695,784)</b></u>	<u>(1,284,965)</u>
<b>Net Income/(Expenditure) for the year</b>	58,466	(14,814)	<b>43,652</b>	31,669
Transfers between funds	-	-	-	-
<b>Net Income/(Expenditure) for the year</b>	<u>58,466</u>	<u>(14,814)</u>	<u><b>43,652</b></u>	<u>31,669</u>
Transfers in/(out) of Reserves	-	-	-	-
<b>Reconciliation of Funds</b>				
Total funds brought forward	155,156	(3,562)	<b>151,594</b>	119,925
<b>Total Funds to Carry Forward</b>	<u>213,622</u>	<u>(18,376)</u>	<u><b>195,246</b></u>	<u>151,594</u>


All amounts above relate to continuing operations of the charity.

The charity has no recognised gains or losses other than those included in the results above and therefore no separate statement of total recognised gains and losses has been presented.


**South East Fermanagh Foundation**  
**Statement of Financial Position as at 31 March 2023**

<b>Employment of Capital</b>	<u>Notes</u>	<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
<b>Fixed Assets</b>					
Tangible Assets	4	4,310	75,984	<b>80,294</b>	79,817
<b>Current Assets</b>					
Debtors and Prepayments	5	1,821	16,751	<b>18,572</b>	-
Cash at Bank and in Hand		89,137	156,517	<b>245,654</b>	148,205
		<u>90,958</u>	<u>173,268</u>	<u><b>264,226</b></u>	<u>148,205</u>
<b>Current Liabilities</b>					
Creditors: Amounts due within one year	6	-	(88,075)	<b>(88,075)</b>	(20,841)
<b>Net Current Assets</b>		90,958	85,193	<b>176,151</b>	127,364
<b>Total Assets Less Current Liabilities</b>		<u>95,268</u>	<u>161,177</u>	<u><b>256,445</b></u>	<u>207,181</u>
<b>Provisions for Liabilities and Charges</b>					
Deferred Income - Capital Grants	7	-	(61,199)	<b>(61,199)</b>	(55,587)
<b>Net Assets</b>		<u>95,268</u>	<u>99,978</u>	<u><b>195,246</b></u>	<u>151,594</u>
<b>Funds</b>					
Unrestricted Funds	9			<b>213,622</b>	155,156
Restricted Funds	9			<b>(18,376)</b>	(3,562)
				<u><b>195,246</b></u>	<u>151,594</u>

The financial statements were approved by the Directors and authorised for issue on 22 November 2023 and signed on their behalf.

  
 \_\_\_\_\_  
**Mr E Brown**  
**Director**

22/11/23  
 \_\_\_\_\_  
**Date**

  
 \_\_\_\_\_  
**Mrs S Haire**  
**Director**

22/11/23  
 \_\_\_\_\_  
**Date**

The notes on pages 22 - 26 form part of these accounts.

# South East Fermanagh Foundation

## Notes to the financial statements for the year ended 31 March 2023

### 1. Principal accounting policies

The financial statements have been prepared in accordance with applicable Accounting Standards. A summary of the more important accounting policies is set out below.

#### **Basis of preparation of financial statements**

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. South East Fermanagh Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

#### **Reconciliation with previous Generally Accepted Accounting Practice**

In preparing these accounts, the Directors have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

Having considered the key accounting policies it was determined that the prior year figures were not materially impacted. As such, no restatement of comparative figures was required.

#### **Incoming resources**

Voluntary income or capital is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accrual basis.

#### **Resources Expended**

All resources expended are accounted for on an accrual basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non - staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

#### **Restricted Funds**

Restricted funds are accounted for in accordance with the particular terms of trust arising from the express or implied wishes of the donors in so far as these are intended to be binding on the charity. Where such wishes are not intended to be binding, they are taken into account and recognised in appropriately designated funds.

#### **Unrestricted Free Reserves**

Free Reserves represent amount which are expendable at the discretion of the trustees in furtherance of the objectives of the charity and which have not been designated for any other purpose. Such funds may be held in order to finance working capital or capital expenditure.

## South East Fermanagh Foundation

### Tangible fixed assets

Depreciation is calculated so as to write off the cost of tangible fixed assets less their estimated residual values, over the expected useful economic lives of the assets concerned. The principal annual rates and bases used for this purpose are: -

	%	
Polytunnels	25	Straight Line Basis
Plant and machinery	25	Reducing Balance Basis
Fencing and equipment	10	Straight Line Basis

### Government grants

Grants that relate to specific capital expenditure are treated as deferred income, which is then credited to the profit and loss account over the related asset's useful life. Revenue grants are credited to the profit and loss account in the same period as the related expenditure is incurred.

## 2. Auditor and Independent Examiner Payments

	2023 £	2022 £
Auditors Remuneration - audit of the financial statements	<u>600</u>	<u>600</u>

## 3. Staff Costs

	2023 Number	2022 Number
Employee Numbers	<u>40</u>	<u>36</u>
	<u>40</u>	<u>36</u>
	2023	2022
Staff costs (for the above persons):	£	£
Wages and salaries	789,699	633,394
Social Security	75,075	68,556
Pension Contributions	<u>44,080</u>	<u>35,711</u>
	<u>908,854</u>	<u>737,661</u>

No employee received remuneration of more than £60,000 in either year.

## South East Fermanagh Foundation

### 4. Tangible Fixed Assets

	Plant and machinery	Fencing and equipment	Computer equipment	Total
Cost	£	£	£	£
At 1 April 2022	95,516	39,362	24,251	159,129
Additions	-	-	23,056	23,056
Disposals	-	-	-	-
At 31 March 2023	<u>95,516</u>	<u>39,362</u>	<u>47,307</u>	<u>182,185</u>
<b>Depreciation</b>				
At 1 April 2022	59,660	13,270	6,382	79,312
Charge	8,963	3,383	10,233	22,579
Disposals	-	-	-	-
At 31 March 2023	<u>68,623</u>	<u>16,653</u>	<u>16,615</u>	<u>101,891</u>
<b>Net Book Value</b>				
At 31 March 2023	<u><u>26,893</u></u>	<u><u>22,709</u></u>	<u><u>30,692</u></u>	<u><u>80,294</u></u>
At 31 March 2022	<u><u>35,856</u></u>	<u><u>26,092</u></u>	<u><u>17,869</u></u>	<u><u>79,817</u></u>

### 5. Debtors

	2023	2022
	£	£
Funding Grants	16,751	-
Sundry Debtors	1,821	-
	<u>18,572</u>	<u>-</u>

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

#### Sundry Creditors and Accruals

	2023	2022
	£	£
Bank overdraft	-	6,818
Accruals and deferred income	88,075	14,023
	<u>88,075</u>	<u>20,841</u>

## South East Fermanagh Foundation

### 7. Deferred income

	2023 £	2022 £
<b>Capital Grants</b>		
At 1 April 2022	55,587	73,573
Received and Receivable	<u>23,056</u>	<u>-</u>
	<b>78,643</b>	<b>73,573</b>
Released in year	<u>(17,444)</u>	<u>(17,986)</u>
As at 31 March 2023	<u><u>61,199</u></u>	<u><u>55,587</u></u>

### 8. Taxation

	2023 £	2022 £
United Kingdom corporation tax at 19%		
Current	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>

### 9. Movement in Funds

	At the 01/04/2022 £	Movement In Funds £	Transfers in/(out) £	Transfers In Funds £	At the 31/03/2023 £
<b>Unrestricted Funds</b>					
General Funds	155,156	58,466	-	-	213,622
<b>Restricted Funds</b>					
Restricted	(3,562)	(14,814)	-	-	(18,376)
<b>Total Funds</b>	<u><u>151,594</u></u>	<u><u>43,652</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>195,246</u></u>

## South East Fermanagh Foundation

### 10. Net Movement in Funds, included in the above are follows:

	Incoming Resources £	Resources Expended £	Movement in Funds £
<b>Unrestricted Funds</b>			
General Fund	122,075	(63,609)	58,466
<b>Restricted Funds</b>			
Restricted	1,617,361	(1,632,175)	(14,814)
<b>Total Funds</b>	<u><u>1,739,436</u></u>	<u><u>(1,695,784)</u></u>	<u><u>43,652</u></u>

### 11. Trustees' Remuneration and Benefits

There were no Trustee's remuneration, benefits or loans made during the year ended 31 March 2021.

One or more of the Trustees have been reimbursed for approved expenses incurred in connection with the Charity as detailed below:

	2023 £	2022 £
Total Amount Paid	<u><u>-</u></u>	<u><u>-</u></u>
Number of Trustees Reimbursed	<u><u>-</u></u>	<u><u>-</u></u>

All of the above payments relate to the reimbursement of travel costs in order to carry out the charity's objectives.

### 12. Contingent Liabilities

A portion of Grants received may become repayable if the company fails to comply with the terms of its letters of offer.

## South East Fermanagh Foundation

The following pages do not form part of the statutory accounts

### Detailed Statement of Financial Activities for the year ended 31 March 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>INCOMING RESOURCES</b>				
VSS Grants	-	966,989	<b>966,989</b>	571,986
Donations / Event Contributions	64,552	-	<b>64,552</b>	31,832
Ulster Scots Agency	-	6,506	<b>6,506</b>	4,355
Small Grants	-	9,398	<b>9,398</b>	9,050
Peace IV Grants	-	606,380	<b>606,380</b>	634,607
Central Good Relations Grants	-	5,680	<b>5,680</b>	33,058
Membership Monies	14,717	-	<b>14,717</b>	9,375
Charity Shop Sales	34,924	-	<b>34,924</b>	-
Community Foundation Grants	-	4,964	<b>4,964</b>	4,000
Insurance Claim	5,498	-	<b>5,498</b>	-
HM Revenue & Customs - Gift Aid	2,063	-	<b>2,063</b>	-
Bank Interest Receivable	321	-	<b>321</b>	385
	<u>122,075</u>	<u>1,599,917</u>	<u><b>1,721,992</b></u>	<u>1,298,648</u>
Grants Released	-	17,444	<b>17,444</b>	17,986
<b>Total Incoming Resources</b>	<u>122,075</u>	<u>1,617,361</u>	<u><b>1,739,436</b></u>	<u>1,316,634</u>

## South East Fermanagh Foundation

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>EXPENSES</b>				
Wages and salaries	-	859,174	<b>859,174</b>	701,950
Pension contributions	-	43,370	<b>43,370</b>	35,711
Staff Training	-	1,751	<b>1,751</b>	-
Project costs	7,537	510,308	<b>517,845</b>	368,084
Rent	7,478	27,286	<b>34,764</b>	32,535
Insurance	-	2,841	<b>2,841</b>	1,894
Light and heat	2,100	10,906	<b>13,006</b>	8,409
Water rates	210	323	<b>533</b>	-
Cleaning	2,320	-	<b>2,320</b>	1,335
Repairs and maintenance	10,606	-	<b>10,606</b>	7,626
Printing, postage and stationary	12,904	-	<b>12,904</b>	5,591
Advertising	1,932	28,441	<b>30,373</b>	32,200
Telephone	-	12,904	<b>12,904</b>	5,591
Computer expenses	-	7,061	<b>7,061</b>	14,323
Travelling	8,893	91,942	<b>100,835</b>	34,855
Professional fees	3,369	-	<b>3,369</b>	-
Accountancy	-	5,096	<b>5,096</b>	3,070
Audit	600	-	<b>600</b>	600
Leasing	-	5,533	<b>5,533</b>	5,994
Bank interest and charges	524	979	<b>1,503</b>	289
General expenses	555	3,121	<b>3,676</b>	2,057
Donations	2,187	-	<b>2,187</b>	425
Subscriptions	954	-	<b>954</b>	582
Depreciation on plant and machinery	1,200	7,763	<b>8,963</b>	11,952
Depreciation on Computer Equipment	240	9,993	<b>10,233</b>	5,956
Depreciation of fencing and equipment	-	3,383	<b>3,383</b>	3,936
<b>Total Expenses</b>	<u>(63,609)</u>	<u>(1,632,175)</u>	<u><b>(1,695,784)</b></u>	<u>(1,284,965)</u>
<b>Net (Expenditure)/Income for the year</b>	<u><b>58,466</b></u>	<u><b>(14,814)</b></u>	<u><b>43,652</b></u>	<u>31,669</u>



**South East Fermanagh Foundation**

Northern Ireland - Charity number 100538

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# Annual report

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# South East Fermanagh Foundation

## Director's and Trustees Report for the year ended 31 March 2023

The Directors of the charitable company (who are also Trustees for the purposes of charity law) present their annual report together with the audited 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 included on page 2 of the Accounts.

The trustees have adopted the provisions of the Statement of recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

### **Structure, governance, and management Constitution**

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 11 March 2011. It is registered with the Charity Commission for Northern Ireland under charity number NIC 100538. The company is a private limited company by guarantee without share capital use of 'Limited' exemption. The charity is also known as SEFF.

### **Purposes of the Charity**

The main purposes are:

To represent and lobby on behalf of the innocent victims and survivors of terrorism in effecting positive change for such individuals around the areas of Truth, Justice, Acknowledgement, and overall Service provision.

To develop services and programmes which improve the physical and mental health and wellbeing of the innocent victims and survivors of terrorism.

To develop Transgenerational/Youth services which seek to educate society as to the on-going legacy of 40 plus years of terrorism.

To improve the financial circumstances of innocent victims and survivors of terrorism through tailored welfare services and skills-based programmes.

To develop strategic partnerships with community/voluntary/statutory sector-based organisations for the purpose of ensuring quality and sustainable services are provided for the innocent victims and survivors of terrorism.

To offer services in an accessible, localised manner which will enable the individual needs of innocent victims and survivors of terrorism to be best met.

To provide opportunities for Volunteers to develop their skills, so enabling them to be an intrinsic part of the overall service delivery model within SEFF

To empower those whom we support to make the transition from 'Victim' to 'Survivor' as part of an overall process of individual healing and recovery.

To strengthen the organisation's ties within the broader community and to develop and/or participate in initiatives which help deliver a Shared Future.

### **Organisational Structure and Decision Making**

The governance of the charitable company is the responsibility of the Directors who are elected and co-opted under the terms of the Articles of Association. Directors are appointed at the Annual General Meeting.

### **Public Benefit**

The Directors and Trustees believe that both our purposes and the activities undertaken in this last financial year satisfy the public benefit requirement.

# South East Fermanagh Foundation

## Statement of Public Benefit

The main public benefits the charity aims to achieve are:

The prevention or relief of poverty is one of the charity's main purpose. Through offering a Welfare/Benefits and Welfare Appeals advice service and other complementary interventions the organisation has stayed true to this objective. The inclusion of skills-based Training programmes and the work of Health and Wellbeing Caseworkers also contributes towards this objective. The Public benefit achieved via this is that levels of financial/economic deprivation faced by victims/survivors is reduced.

The advancement of education. SEFF offers a wide range of services and programmes which strive to advance the Education-based opportunities of beneficiaries. Such services include offering educational and recreational based courses and classes, Research and Development, the establishment of Border Trails, our 'Troubles Educational Resource pack' for Schools etc. SEFF also engages with local Schools through a range of good relations and culturally based programmes as well as Citizenship-based activities and initiatives. The Public benefit achieved via the advancement of education is the empowerment of victims/survivors and their increased awareness to play an active role within wider, mainstream society.

The advancement of health or the saving of lives. SEFF seeks to advance the Mental Health and emotional wellbeing of its' beneficiaries via offering services such as Counselling, Peer to Peer Support, Telephone calling services, Befriending, Stress Management, Active and Healthy living Programmes, provision of a support service involving outreach health and wellbeing caseworkers and other advice seminars etc. All SEFF's programmes and services are delivered with the promotion of positive health and wellbeing at their heart, and the wellbeing of the individual. The public benefit achieved is the facilitation of victims/survivors to become happier, healthier, and more fulfilled citizens. SEFF's overall Programme runs under the mission - The Living, not Existing Project. In plain speak this means; we aim to support victims/survivors to reach a point where they enjoy a quality of life/living as opposed to merely having an existence.

The advancement of citizenship or community development. SEFF offers a range of programmes spiralling Summer Schools, Good Relations-themed identity and culture initiatives, engagement with the Churches, Schools, and wider civic Society. The Public benefit achieved is the fostering of a strong community spirit and the empowerment of victims/survivors and other public beneficiaries to lead active and healthy lives.

The advancement of the arts, culture, heritage, or science. Through the provision of courses, seminars, our community allotments project, production of memorial quilts, photography classes, art pieces etc. We also have a wide range of historical talks which promote our rich heritage. As stated above the organisation also offers a wide variety of cultural-themed interventions connecting with key dates in the year i.e. St Patrick's Day, Burns Night etc. The Public benefit obtained is the increased capacity of victims/survivors and the wider community whereby they have an appreciation for the divergence of cultures which comprise in Northern Ireland. Ultimately this has a knock-on benefit for the objective of building Peace within this Society.

The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity. A core aspect of SEFF's work is the furtherance of the human rights of the innocent victims and survivors of terrorism and other 'Troubles related violence.' SEFF pursues opportunities to have issues raised through various strategies ensuring that policy is developed in accordance with the needs of those to which it primarily affects. The organisation promotes equality and reconciliation and runs a range of programmes/services (including cross-border and International-themed projects) in advancing this objective. SEFF operates an Advocacy Support Service, enables victims/survivors to share their testimony, oral history projects, production of books and other literature plus reports. We continue to build on our partnership working with groups based internationally i.e. COVITE, Spain, 11M group, Spain and CARSA Ministries, Rwanda. We have organised a range of webinars and an in person seminar - Conversation with the Churches, building on from our Rwanda Project.

The public benefit obtained is that a historically marginalised group of victims/survivors are supported in having their rights represented and furthered, reducing social inequalities. Through providing Conflict Resolution and Reconciliation-based Programmes there is also a substantive public benefit for victims/survivors and the wider community in the furtherance of a Peaceful and more cohesive Society.

# South East Fermanagh Foundation

The relief of those in need by reason of youth, age, ill-health, disability, financial hardship, or other disadvantages. SEFF strives to work in meeting the requirements of section 75 of the Northern Ireland Act i.e. supporting under-represented groups and has developed a range of initiatives to support such affected individuals. The organisation has a range of Youth, Older people, disability-based supports, and interventions in operation. The groups raison detre is the support of those who are vulnerable, isolated, marginalised and who have often experienced profound acts of injustice. As well as supporting its' core beneficiary constituency, SEFF also has supported members of the broader community, thus contributing towards the building of a resilient and resourced community. The Public benefit is the promotion of social inclusion and the increased involvement of under-represented groups which in turn has the impact of increasing levels of active citizenship. There is no private benefit or harm from the purposes.

## Objectives and Activities

The company's objects as noted above are specifically restricted to the relief of poverty, the advancement of education, the preservation and protection of health, the promotion of equality and diversity and the promotion of the benefit of victims and survivors of terrorism and other Troubles related violence and other inhabitants of local communities ("hereinafter called the beneficiaries") in particularly, but not exclusively from the South East Fermanagh Area and its environs in County Fermanagh and wider Northern Ireland (hereinafter called "the area of benefit") without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion, by associating the statutory authorities, community and voluntary organisations and the inhabitants in a common effort to advance education, to advocate, promote and foster a community spirit in favour of equality and diversity and to provide facilities in the interests of social welfare for recreation or other leisure-time occupation, with the object of improving the conditions of life for the said inhabitants and in particular:

- (a) to foster an atmosphere of mutual support and encouragement among people suffering from the effects of bereavement, injury or trauma as a direct or indirect result of the 'Troubles' in the area of benefit, and their relatives, and people in communities so affected;
- (b) to assist individuals and families affected by the 'Troubles' to address their own personal experiences of hurt, loss and trauma by communicating their experiences, to support those seeking truth, justice and public acknowledgement of what has happened, and provide opportunities for remembrance and mourning;
- (c) to alleviate suffering and trauma by the provision of a community-based drop-in-centre or centres offering emotional support and counselling services to individuals in need;
- (d) to develop the capacity and skills of the members of the socially and economically disadvantaged community of the area of benefit in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society;
- (e) to advance education and raise public awareness of the effects of Terrorism and sectarianism violence in the area of benefit on individuals and communities;
- (f) to advance any other exclusively charitable purpose as the directors, may from time to time, decide in accordance with the law of the charity.

## Risk Management

The Directors have assessed the major risks to which the charitable company is exposed, in particular those related to operations and finances, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks. This can be evidenced through the development and adoption of a fresh Needs Analysis and Strategic Plan (2019-2023)

# South East Fermanagh Foundation

## Achievements and Performance

During the year ended 31st March 2023, SEFF remains one of the key strategic groups within the sector, the Innocent Victims United umbrella organisation of which we drive is the largest constituency of victims/survivors, representing well over 15,000 people.

This has been a challenging year for the organisation in terms of Recruitment and Retention of Staff, and we've had to fight harder than ever to protect budgets and to ensure that we are able to protect key services within SEFF as well as expand in areas where appropriate.

A selection of highlight issues across 2022/2023:

1. Sat as SEFF's representative on the sectoral implementation group for the Troubles Permanent Disablement Payment Scheme (DOJ, CVSNI, VSS, TEO and other C+V partners) providing insight and critical analysis on the rollout and performance of the TPDPS/Victims Pension Scheme.
2. Sat as SEFF's representative on the Management Board of the Regional Trauma Network (Health, CVSNI, TEO, CVSNI and VSS and other C+V partners) working towards developing integrated structures between health and community and voluntary sector services.
3. Personally, gave circa 380 interviews to all forms of Media - localised, National and International (Print, Radio + TV Broadcast) Oversight of two Memorial Quilt Projects - Through Remembering, We Build Bridges and Lives that Mattered.
4. Facilitated 325 different victims/survivors to speak to Media outlets concerning issues pertinent to innocent victims/survivors of terrorism and other Troubles related violence.
5. Submission of SEFF paper on the reparation Needs of the Bereaved to be taken forward by policymakers.
6. Oversight of SEFF's Carol Service held in Maguiresbridge Church of Ireland.
7. Spearheading the campaign for War Widows(ers) to receive a reparation/acknowledgement for the removal of their Pension upon remarrying over the years 1973-2005.
8. Organisation of European Day of Remembrance for Victims of Terrorism and liaising with and securing of contributors - Mary Hornsey, Tanya Williams-Powell and Paul Wilson.
9. Oversight of SEFF's Annual Service of Remembrance and Thanksgiving held in Clones Church of Ireland, County Monaghan. Organising service content and coordinating events.
10. Organising and facilitating several commemorative events including; Robin Bell's 50th Anniversary, Tommy and Emily Bullock's 50th Anniversary, Ballygawley Bus bombing, 50th Anniversary event commemorating the Belturbet bomb.
11. Working collaboratively with North West Region Advocate in coordination of Claudy projects marking 50th Anniversary of the bombings.
12. Mentoring four U.S students studying Conflict Resolution, this is an annual Project and brings in £1,500 to SEFF.
13. Facilitating the Rwanda Project and developing relationships with CARSA Ministries, Thrive Ireland and a large number of clergy and laity from across the Churches. Good Practice visit to Rwanda completed and webinars followed by a seminar which enabled a more in-depth discussion to be held with the Churches concerning issues of justice, forgiveness, reconciliation etc.
14. Coordinating SEFF's Annual Act of Remembrance held in Lisnaskea.
15. Building alliances and partnerships with Schools, Colleges and Universities enabling talks to be given in a range of places e.g. St Marys College, Derry/Londonderry and Down High School.
16. Working alongside SEFF Board member Mervyn Lewers, developing SEFF North West structures thus ensuring that victims/survivors previously without a support service now have access.
17. Overseeing and leading on Memorial Quilt Exhibitions e.g. The Guild Hall, Derry/Londonderry.

# South East Fermanagh Foundation

## Financial Review

The charitable company receives its income mainly from grants and donations. The expenses of the charity were incurred in the running, staff, and programme costs of the projects.

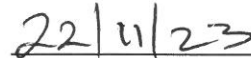
The results for the year are set out in detail on pages 26 to 34. The charitable company returned a net income for the year of £43,652 (2022 – net income of £31,669).

At 31st March 2023 the total funds of the charity amounted to £195,246 (2022 - £151,594) comprising restricted funds of (£18,376) and unrestricted funds of £213,622. The Directors expect to apply the reserves to continue and expand the work of the charitable company.

By order of the Trustees



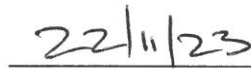
Director and Trustee  
Mr E Brown



Date



Director and Trustee  
Mrs S Haire



Date

# South East Fermanagh Foundation

## Statement of Directors' and Trustees' Responsibilities

The Directors (who are also Trustees of South East Fermanagh Foundation for the purposes of charity law) are responsible for preparing the Directors' and Trustees' Annual Report and the Financial Statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with Generally Accepted Accounting Practice in the United Kingdom (accounting standards issued by the Financial Reporting Council in the UK, including Charities SORP (FRS 102). Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and promulgated by the Institute of Chartered Accountants in the United Kingdom and United Kingdom Law). Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the directors and 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 the application of accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors and trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### Statement as to disclosure to our auditors

Each of the persons who are Directors at the time when this Directors' Report is approved has confirmed that:

- so far as the Directors are aware there is no relevant audit information of which the charitable company's auditors are unaware and
- the Directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

In preparing this report, the directors have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

# South East Fermanagh Foundation

Registered Office:

1 Nutfield Road  
Drumhaw  
Lisnaskea  
County Fermanagh  
BT92 0FP

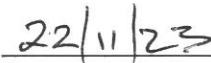
Charity Registered Number: NIC 100538

Company Registration Number: NI606566

This report was approved by the Directors on 22 November 2023 and signed on their behalf by:



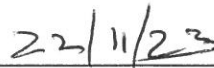
Director - Mr E Brown



Date



Director - Mrs S Haire



Date

**South East Fermanagh Foundation**

Northern Ireland - Charity number 100538

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# Annual return

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## **South East Fermanagh Foundation**

### **Independent Auditors' Report to the members of South East Fermanagh Foundation**

We have audited the financial statements of the South East Fermanagh Foundation as set out on pages 26 - 34 for the year ended 31 March 2023, which comprise of the Statement of Financial Activities, The Statement of Financial Position, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinion we have formed.

#### **Respective Responsibilities of Directors and Auditors**

As explained more fully in the Statement of Directors' and Trustees' Responsibilities, the Directors (who are also the Trustees of the charitable company for the purposes of company law) are responsible for preparing the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Scope of the audit**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates and judgements made by the directors; and the overall preparation of the financial statements. In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

#### **Basis of audit opinion**

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practises Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the South East Fermanagh Foundation members, in the preparation of the accounts, and of whether the accounting policies are appropriate to the organisations circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the accounts.

## South East Fermanagh Foundation

### Independent Auditors' Report to the members of South East Fermanagh Foundation (Continued)

#### Opinion on Financial Statements

In our opinion the financial statements:

- give a true and fair view of the charitable company's affairs as at the 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year ended 31 March 2023; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Opinion on Other Matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit, the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with those financial statements and such reports have been prepared in accordance with applicable legal requirements.

#### Matters on which we are required to report by exception:

In light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustee's Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received; or
- the company's financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit; or
- the information given in the Directors Report is inconsistent in any material respect with the financial statements.



Noel Conn (Senior statutory auditor)

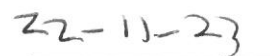
For and on behalf of Noel Conn & Company, Statutory Auditor

7 Seven Houses

55 Upper English Street

Armagh

BT61 7LA



Date