

# South West Age Partnership Ltd

Northern Ireland · Charity number 102075

## Details

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Known as	SWAP
Status	Received
Company number	<a href="#">44994</a>
Registered	2015-12-02
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

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Address	54 Gortview Close Omagh County Tyrone BT79 7wu BT79 7WU
Phone	028 8225 1824
Email	<a href="mailto:aforbes@southwestagepartnership.co.uk">aforbes@southwestagepartnership.co.uk</a>

## Activities

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**Purposes:** The Company is established to relieve poverty, to advance education and to promote the preservation and protection of health among older people (aged 60 or more) (hereinafter called "senior citizens" or "the beneficiaries") in the Omagh District Council area and the Fermanagh District Council area without distinction of gender, sexual orientation, disability/ability, race, political, religious or other opinion, and in particular to provide facilities in the interests of social welfare for the education, recreation and leisure-time occupation of senior citizens who by reason of social or economic circumstances have need of such facilities.

**What the charity does:** The prevention or relief of poverty, The advancement of education, The advancement of health or the saving of lives, The advancement of citizenship or community development, 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, Community development, Cultural, Human rights/equality, Relief of poverty, Sport/recreation, Volunteer development

**Who the charity helps:** Older people, Voluntary and community sector, Volunteers

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£119,088	£126,417	£0	1

## Trustees

Name	Role	Appointed
Mr Brian Richardson		
Mrs Antoinette Mccrory		
Mrs Doreen Gibson		
Mrs Ellen Morris		
Mrs Gertie Graham		
Mrs Gladys Thompson		
Mrs Iris Moffitt Scott		
Mrs Joan Thompson		
Mrs Mary Parker		
Mrs Pauline Carson		
Ms Helen Gilmour		
Ms Mary Begley		
Teresa Kelly		
Valerie Brown		

**South West Age Partnership Ltd**

Northern Ireland - Charity number 102075

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# Accounts

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**Company Number: NI044994**  
**Charity Commission for NI: 102075**

**SOUTH WEST AGE PARTNERSHIP LIMITED**  
**(Charitable Company Limited by guarantee)**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**SOUTH WEST AGE PARTNERSHIP LIMITED**  
**(Charitable Company Limited by Guarantee)**

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**SOUTH WEST AGE PARTNERSHIP LIMITED  
(Charitable Company Limited by Guarantee)**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**Directors**

Marjorie Aitken  
Mary Begley (appointed 20 November 2024)  
Valerie Brown  
Pauline Carson  
Doreen Gibson  
Helen Gilmour (appointed 20 November 2024)  
Gertie Graham  
Teresa Kelly  
June Livingstone (resigned 28 June 2024)  
Antoinette McCrory  
Iris Moffitt-Scott  
Ellen Morris  
Mary Parker  
Brian Richardson  
Gladys Thompson

**Company Secretary**

Allison Forbes

**Registered Office**

54 Gortview Close  
Omagh  
Co Tyrone  
BT79 7WU

**Company registration number**

NI044994

**Charity Commission for NI number**

102075

**Accountants**

Cooper Parry Audit (Ireland) Limited  
36-38 Northland Row  
Dungannon  
BT71 6AP

**Bankers**

Danske Bank  
Donegall Square West  
Belfast  
BT1 6JS

## **SOUTH WEST AGE PARTNERSHIP LIMITED (Charitable Company Limited by Guarantee)**

### **DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2025**

The directors, who are the trustees for the purpose of charity law, present their report and the unaudited financial statements of the charitable company for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102) and the Companies Act 2006.

#### **Reference and Administration Details**

The legal and administration details of the charity are as shown on page 2.

The board of trustees, which can have up to fifteen members, administers the charity. The board normally meets every five weeks. The project manager reports to the trustees and manages the day-to-day operations of the charity. To facilitate effective operations the project manager has delegated authority, within terms approved by the trustees, for operational matters including finance, employment and programme development.

#### **Objectives and Activities**

##### **Company history**

The company was incorporated on 23 December 2002 as The Sperrin Lakeland Senior Citizens Consortium. It commenced to operate on 1 January 2003, taking over from Sperrin Lakeland Senior Citizens Consortium, which previously was an unincorporated body. The company changed its name to South West Age Partnership (SWAP) on 13 January 2011.

##### **Objectives**

The charity's objectives:

1 To relieve poverty: The direct benefits which flow from this purpose include increasing older people's access to pension information and related benefits; improving their awareness of their rights as individual older people; older people will be enabled to access the skills and knowledge to increase their income through increasing benefit uptake and accessing services. They will in turn be able to share this knowledge within their groups. These benefits are evidenced by our work with regional benefits advice providers: Make the Call, the Northern Ireland Housing Executive (NIHE) and local advice networks. We promote the work of the relevant agencies and their grants, etc.

2 To advance education: The direct benefits which flow from this purpose include increasing older people's access to education and training opportunities and providing older people with the skills and knowledge to train their peer group; older people will gain skills and knowledge through our training and education programme. They will in turn be able to share this knowledge within their groups. These benefits are evidenced by the programmes we run ourselves and also by the classes we organise on specific training needs.

3 To promote the preservation and protection of health among older people: The direct benefits which flow from this purpose include enhanced understanding of how to age well; improved physical, mental and emotional health; living longer and participation in activities designed to improve health and well-being; an increased awareness and improved health for an individual older person. These benefits are evidenced by the activity programmes we organise, run and support throughout the year through our Active Learning Programme. Evaluations of programmes support the need for more and provide evidence of how well people feel after an activity programme. We also work closely with the local health trust in the promotion of health and new programmes, such as Falls Prevention.

4 To provide facilities in the interests of social welfare for the education, recreation and leisure-time occupation of senior citizens. The direct benefits which flow from this include improved knowledge and access to local facilities; provide a safe place for older people to get together, reducing social isolation and improving older people's quality of life through dedicated programmes; improving individual older person's access to local facilities by bringing them to an activity or programme and reducing their social isolation. These benefits are evidenced by the number of activities and programmes we support in a wide range of facilities across Fermanagh and Omagh. We run over fifty programmes a year for older people in suitable venues; evaluations gathered after each programme support the need and success of these programmes.

**SOUTH WEST AGE PARTNERSHIP LIMITED  
(Charitable Company Limited by Guarantee)**

**DIRECTORS' REPORT (continued)  
FOR THE YEAR ENDED 31 MARCH 2025**

Reduced social isolation is reported and health improvements are noted, for example, through our exercise programmes.

We do not anticipate any harm leading from the purposes of South West Age Partnership. Its beneficiaries are the older people living in the Fermanagh and Omagh District Council area.

There is no private benefit from our purposes.

**Achievements and performance**

**Executive Summary**

The South West Age Partnership (SWAP) has experienced a productive operational year, delivering comprehensive support services to member organisations and registered individuals throughout the reporting period.

**Service Delivery and Support Activities**

**Member Support Services**

SWAP has maintained consistent provision of support services to affiliated clubs and organisations. Additionally, the organisation has responded to increased demand from individual members who don't belong to a local club.

**Emergency Relief and Welfare Provision**

Through funding allocated by Fermanagh and Omagh District Council (FODC) under the Cost of Living initiative, SWAP successfully delivered nutritional support to vulnerable older adults across the district. The programme provided weekly meal assistance to 36 older individuals over a six-week period. Furthermore, emergency support was provided in the immediate aftermath of Storm Eowyn to assist vulnerable older residents affected by power outages.

**Partnership Initiatives**

**Positive Ageing Campaign**

SWAP maintained its established collaborative partnership with the Western Health and Social Care Trust (WHSCCT) and FODC throughout Positive Ageing Month. The partnership resulted in the distribution of over 2,000 copies of the Positive Ageing Booklet for 2024. Additionally, SWAP assumed leadership responsibility for the development and dissemination of 7,500 calendars for 2025 across the Western Trust catchment area. These calendars incorporated messaging aligned with regional mental health awareness campaigns.

SWAP also administered the Positive Ageing Small Grants initiative on behalf of the Western Trust, enabling local organizations to implement four-to-six-week programmes encompassing physical exercise and artistic activities.

**Grant Administration**

SWAP continues to administer the FODC Older People's Groups Grant Aid programme. During the 2024/25 allocation period, SWAP facilitated grant awards for 96 organisations. Grant expenditure supported Christmas celebrations, craft workshops, exercise programmes, and organised trips. Administrative procedures have been streamlined to enhance accessibility for older people's organisations, with ongoing collaboration with the council anticipated to further develop this initiative.

**Core Programming**

The Active Living Programme remains the cornerstone of SWAP's operational framework, delivering essential support to member clubs through activity-based interventions.

**SOUTH WEST AGE PARTNERSHIP LIMITED  
(Charitable Company Limited by Guarantee)**

**DIRECTORS' REPORT (continued)  
FOR THE YEAR ENDED 31 MARCH 2025**

**Interagency Collaboration**

The Fermanagh and Omagh Interagency Forum for Older People has maintained regular meetings throughout 2024/25. SWAP's management continues to provide secretariat support to the interagency, including note taking, information dissemination, and facilitation of partner-led local initiatives.

**Community Engagement and Special Projects**

SWAP has sustained active engagement with the local older adult population through various programmes and activities, including the Arts Council-funded initiative "Our Townlands Our Place." Additional programming has been supported through a charitable donation from the Charlies Bar Christmas Campaign, which is being utilised to facilitate community participation and address social isolation among older residents.

Cross-border collaboration has been established with Cavan County Council regarding the development of the Art of Life programme, which seeks to normalise discourse surrounding mortality, bereavement, and end-of-life planning through creative methodologies.

SWAP has provided developmental support for the Fermanagh Dementia Singing Group, which has demonstrated significant growth and now operates as an established activity resource for individuals living with dementia and their caregivers within the Fermanagh area.

**Organisational Development Support**

SWAP has continued to provide governance advisory services to member clubs throughout the reporting period. The organisation has successfully brought on several new member groups and individual participants into its service portfolio and programme offerings.

**Strategic Objectives for Future Periods**

**Age-Friendly District Development**

SWAP will maintain close collaborative relations with FODC to advance the development of the council area as an Age-Friendly district. The organization will continue advocacy on behalf of older residents through participation in relevant meetings and committees. At the regional level, SWAP will sustain partnerships with Age NI, the Public Health Agency (PHA), and the Department for Communities to advance Age-Friendly regional objectives as part of the Age Friendly Network.

**Ongoing Commitments**

SWAP will continue to:

- a) Facilitate grant administration processes in partnership with FODC to support local organisations;
- b) Provide planning and organisational support to member groups for programme development;
- c) Deliver direct support to members, including advisory services regarding Good Governance principles and Charity Commission compliance;
- d) Strengthen community and stakeholder relationships through robust programme delivery and strategic engagement with regional planners responsible for older people's services.

**Financial Sustainability**

Ongoing financial sustainability represents a significant organisational concern given the current funding environment. SWAP will pursue diversified funding opportunities to ensure continuity of service provision.

**SOUTH WEST AGE PARTNERSHIP LIMITED**  
**(Charitable Company Limited by Guarantee)**

**DIRECTORS' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**Financial Review**

**Public Benefit Statement**

The directors of South West Age Partnership Limited confirm that they have complied with their duty under section 4(b) of the Charities Act (Northern Ireland) 2025 to have regard to the Charity Commission for Northern Ireland's guidance on public benefit and that the public benefit requirement has informed the activities of the charitable company in the year ended 31 March 2025.

**Financial Performance**

The financial performance was in line with the Board of Directors' expectations. The charitable company remains in a sound financial position at the year end. The results for the year are set out in detail on pages 9 to 21. The charitable company had total income for the year of £119,088 (2024: £143,053), total expenditure of £126,417 (2024: £128,848) and returned net resources expended of £7,329 (2024: net incoming resources £14,205).

At 31 March 2025, the total funds of the charitable company amounted to £45,479 (2024: £52,808) comprising unrestricted funds £42,947 (2024: £46,778), restricted funds £633 (2024: £4,045) and designated funds £1,899 (2024: £1,985). The Trustees consider that the unrestricted funds of the charity are sufficient and adequate to fulfil its obligations. Principal sources of funding and how this has supported the key objectives of the charitable company are disclosed in the notes to the financial statements.

**Reserves Policy**

The board of trustees will create and manage SWAP's financial reserves against future uncertainties to safeguard the continuing core work of the organisation and to minimise any disruption to its charitable activities. They aim to maintain SWAP's level of unrestricted reserves at three months running costs. The trustees will review the level of reserves that is prudent for the charity on an annual basis. Consideration will be given to redundancy liabilities, lease agreements and any other significant factors that should be taken into account if the charity were to lose its funding.

**Structure, Governance and Management**

**Organisational structure**

The charitable company is a company limited by guarantee, not having share capital.

**Directors**

The Directors during the year are the same as the Directors as listed on page 2.

**Taxation status**

The company is recognised as a charity by HM Revenue & Customs. Accordingly, the company has availed of the exemptions contained in Chapter 3 Part 11 Corporation Taxes Act 2010 and Section 256 Taxation of Chargeable Gains Act 1992.

**Directors' Responsibilities Statement**

The directors are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of 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 year. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

**SOUTH WEST AGE PARTNERSHIP LIMITED**  
**(Charitable Company Limited by Guarantee)**

**DIRECTORS' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

**Small company exemption**

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

This report was approved by the Board on 28/01/ 202~~6~~ and signed on its behalf by:



**Allison Forbes**  
**Company Secretary**

**Company Registration number: NI044994**  
**Charity Commission for NI number: 102075**

**SOUTH WEST AGE PARTNERSHIP LIMITED  
(Charitable Company Limited by Guarantee)**

**INDEPENDENT EXAMINER'S REPORT to the members on the unaudited financial statements of South West Age Partnership Limited for the year ended 31 March 2025**

We report on the financial statements of the charitable company for the year ended 31 March 2025 which are set out on pages 8 to 20.

**Respective Responsibilities of Directors and Independent Examiner**

As the charitable company's Directors, who are the trustees for the purpose of charity law, you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. Having satisfied ourselves that the charitable company is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act (Northern Ireland) 2008; and
- state whether particular matters have come to our attention.

**Basis of Independent Examiner's Report**

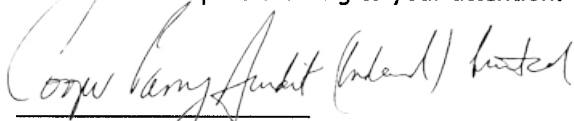
We have examined your charitable company's financial statements as required under section 65 of the Charities Act (Northern Ireland) 2008 and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act (Northern Ireland) 2008. The examination included a review of the accounting records kept by the charitable company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charitable company Directors concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

- That accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- That the accounts do not accord with those accounting records; or
- That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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; or
- That there is further information needed for a proper understanding of the accounts to be reached.

**Independent Examiner's Statement**

We have completed our examination and have no concerns in respect of the matters listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.



**Cooper Parry Audit (Ireland) Limited**

Chartered Accountants  
36-38 Northland Row  
Dungannon  
Co. Tyrone  
BT71 6AP

Date: 28 January 2026

**SOUTH WEST AGE PARTNERSHIP LIMITED**  
**(Charitable Company Limited by Guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Designated Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Designated Funds 2024 £	Total Funds 2024 £
<b>Income and endowments from: (Note 3)</b>								
Charitable Activities	3,073	78,001	37,590	118,664	8,344	87,130	35,974	131,448
Donations and legacies	-	-	-	-	-	-	-	-
Investment income	424	-	-	424	165	-	-	165
Other	-	-	-	-	11,440	-	-	11,440
<b>Total</b>	<b>3,497</b>	<b>78,001</b>	<b>37,590</b>	<b>119,088</b>	<b>19,949</b>	<b>87,130</b>	<b>35,974</b>	<b>143,053</b>
<b>Expenditure on: (Note 4)</b>								
Charitable activities	-	81,413	37,676	119,089	-	84,474	32,176	116,650
Support Costs	2,652	-	-	2,652	3,634	564	5,520	9,718
Governance costs	4,676	-	-	4,676	2,422	-	-	2,422
Other	-	-	-	-	58	-	-	58
<b>Total</b>	<b>7,328</b>	<b>81,413</b>	<b>37,676</b>	<b>126,417</b>	<b>6,114</b>	<b>85,038</b>	<b>37,696</b>	<b>128,848</b>
<b>Net income / (expenditure) for the year</b>	<b>(3,831)</b>	<b>(3,412)</b>	<b>(86)</b>	<b>(7,329)</b>	<b>13,835</b>	<b>2,092</b>	<b>(1,722)</b>	<b>14,205</b>
Transfers between funds	-	-	-	-	-	-	-	-
<b>Reconciliation of funds</b>								
Total funds brought forward	46,778	4,045	1,985	52,808	32,943	1,953	3,707	38,603
<b>Total funds carried forward</b>	<b>42,947</b>	<b>633</b>	<b>1,899</b>	<b>45,479</b>	<b>46,778</b>	<b>4,045</b>	<b>1,985</b>	<b>52,808</b>

The above Statement of Financial Activities includes all information as required to be disclosed by the Companies Act 2006.

All of the activities of the company are classed as continuing. There is no difference between the net incoming resources for the year stated above and their historical cost equivalents. The Statement of Financial Activities includes all gains and losses recognised during the year.

The notes on pages 11 to 21 form an integral part of the financial statements.

**SOUTH WEST AGE PARTNERSHIP LIMITED**  
**(Charitable Company Limited by Guarantee)**

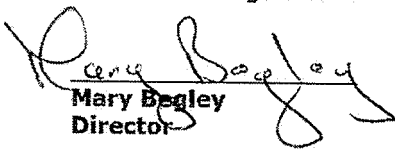
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2025**

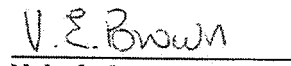
	Note	2025 £	2024 £
<b>Fixed Assets</b>			
Property, Plant and Equipment	8	652	815
<b>Current Assets</b>			
Inventories		-	-
Receivables	9	23,088	14,372
Cash at bank and in hand		36,667	49,860
		59,755	64,232
<b>Payables: amounts falling due within one year</b>	<b>10</b>	(14,928)	(12,239)
<b>Net Current assets/(liabilities)</b>		44,827	51,993
<b>Total assets less current liabilities</b>		45,479	52,808
<b>Payables: amounts falling due after more than one year</b>		-	-
<b>Net Assets</b>	<b>11</b>	45,479	52,808
<b>REPRESENTED BY:</b>			
		£	£
Designated Funds	<b>12</b>	1,899	1,985
Restricted Funds	<b>12</b>	633	4,045
Unrestricted Funds	<b>12</b>	42,947	46,778
<b>Total Funds</b>		45,479	52,808

These financial statements have been prepared in accordance with the special provisions of the Companies Act relating to small companies.

The notes on pages 11 to 21 form an integral part of these financial statements.

These financial statements were approved and authorised on 28/01 202~~5~~ for issue by the directors and signed on their behalf by:

  
**Mary Begley**  
 Director

  
**Valerie Brown**  
 Director

Company Registration number: NI044994  
 Charity Commission for NI number: 102075

**SOUTH WEST AGE PARTNERSHIP LIMITED  
(Charitable Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**1. GENERAL INFORMATION**

South West Age Partnership Limited is a charitable company limited by guarantee, incorporated in Northern Ireland. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

The address of the registered office is as shown on page 2.

The charitable company constitutes a public benefit entity as defined by FRS 102.

**2. ACCOUNTING POLICIES**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements.

**2.1 Statement of Compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) Section 1A effective 1 January 2021 (Second Edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

**2.2 Basis of Preparation**

The financial statements are prepared on a going concern basis under the historical cost convention unless otherwise stated in the relevant accounting policy. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements:

**2.3 Income and Endowments**

**i) Charitable Activities**

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. It is recognised as earned as the related services or goods are provided. Grant income is recognised in the Statement of Financial Activities when receivable. Grant income included in this category provides funding to support projects and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

**ii) Donations and fundraising**

Income from donations or fundraising is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.

**iii) Other income**

Income from donations or fundraising is recognised when there is evidence of entitlement, receipt is probable, and its amount can be measured reliably.

**SOUTH WEST AGE PARTNERSHIP LIMITED  
(Charitable Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 MARCH 2025**

**ACCOUNTING POLICIES (continued)**

**2.4 Expenditure**

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods and services are supplied. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with use of resources. Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.

**i) Charitable activities**

This comprises all the resources applied by the charitable company in undertaking its work to meet its charitable objectives. Charitable activities will include the costs of governance arrangements to the general running of the charitable company.

**2.5 Fund Accounting**

The charitable company has three types of funds for which it is responsible at the year-end:

**Designated Funds** – Such funds are held by the charitable company to meet the costs of future capital projects. The charitable company aims to withhold a portion of its surpluses each year to help meet these costs. These funds are in addition to the charitable company’s reserve policy.

**Unrestricted Funds** – Funds which are expendable at the discretion of the directors in furtherance of the objectives of the charity. In addition, funds may be held in order to finance capital investment and working capital.

**Restricted Funds** – Income received for specific purposes. Such purposes are within the overall aims of the charity.

**2.6 Property, Plant and Equipment and Depreciation**

Property, plant and equipment are initially recorded at cost.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, Fittings and Equipment	25% Straight Line
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**2.7 Taxation**

As a charity, the charitable company is not liable to Corporation Tax.

**2.8 Trade and other receivables**

Trade and other receivables are initially recorded at fair value and thereafter stated at cost less impairment losses for bad and doubtful debts.

**2.9 Trade and other payables**

Trade and other payables are initially recognised at fair value and thereafter stated at cost.

**SOUTH WEST AGE PARTNERSHIP LIMITED  
(Charitable Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 MARCH 2025**

**2.10 Critical accounting estimates and judgements**

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised were the revision affects only that period, or in the period of the revision and future periods were the revision affects both current and future periods.

*Critical judgements in applying the entity's accounting policies*

There are no critical judgements in applying the company's accounting policies.

*Critical accounting estimates and assumptions*

There are no actual accounting estimates and assumptions.

**2.11 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less.

**2.12 Going Concern**

The financial statements are prepared on a going concern basis. Taking account of the risk review undertaken by the directors, they do not consider there to be a risk to the going concern status of the charitable company.

**2.13 Finance Costs**

Finance Costs are charged to the Statement of Financial Activities over the term of the debt.

**2.14 Financial instruments**

**i) Financial assets**

Basic financial assets, including trade and other receivables, cash and bank balances and amounts owed by related parties and are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Such assets are subsequently carried at amortised cost using the effective interest method.

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

**SOUTH WEST AGE PARTNERSHIP LIMITED**  
**(Charitable Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

Financial assets are derecognised when: a) the contractual rights to the cash flows from the asset expire or are settled; or b) substantially all the risks and rewards of the ownership of the asset are transferred to another party; or c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

**ii) Financial liabilities**

Basic financial liabilities, including trade and other payables, bank loans and overdrafts and amounts owed to related parties are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw-down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised as a pre-payment for liquidity services and amortised over the period of the facility to which it relates.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**iii) Offsetting**

Financial assets and liabilities are offset, and the net amounts presented in the financial statements when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**2.15 Pensions**

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for the service, the excess is recognised as a prepayment.

**2.16 Statement of Cashflow**

The charitable company has applied Update Bulletin 2 as published 5<sup>th</sup> October 2018 (effective 1<sup>st</sup> January 2021) and does not include a cash flow statement on the grounds that it is applying FRS Section 1A.

**SOUTH WEST AGE PARTNERSHIP LIMITED**  
(Charitable Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**3. INCOME AND ENDOWMENTS**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Designated Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Designated Funds 2024 £	Total Funds 2024 £
<b>Charitable Activities</b>								
Western Health and Social Care Trust (WHSCT):								
- Active Living	-	-	37,590	37,590	-	-	35,974	35,974
- Health and Wellbeing	-	-	-	-	-	8,500	-	8,500
- Positive Ageing	-	14,439	-	14,439	-	15,361	-	15,361
- Walking	-	-	-	-	-	150	-	150
- calendar	-	5,371	-	5,371	-	-	-	-
Fermanagh and Omagh District Council (FODC):								
- Age Friendly	-	24,395	-	24,395	-	7,499	-	7,499
- Older People's Groups	-	10,758	-	10,758	-	25,433	-	25,433
- Food Provision Programme	-	2,000	-	2,000	-	10,832	-	10,832
- Thrive and Flourish	-	5,365	-	5,365	-	-	-	-
- Emergency Response	-	203	-	203	-	-	-	-
Funding								
CLEAR Wellbeing in the West	-	2,709	-	2,709	-	3,478	-	3,478
NI Housing Executive Happy at Home	-	1,062	-	1,062	-	2,377	-	2,377
Community Foundation:								
- Comic Relief Cost of Living	-	-	-	-	-	5,000	-	5,000
- BOI Cost of Living	-	-	-	-	-	8,500	-	8,500
Arts Council NI	-	8,531	-	8,531	-	-	-	-
Cavan County Council	-	2,878	-	2,878	-	-	-	-
Other activities	3,073	290	-	3,363	8,344	-	-	8,344
	<b>3,073</b>	<b>78,001</b>	<b>37,590</b>	<b>118,664</b>	<b>8,344</b>	<b>87,130</b>	<b>35,974</b>	<b>131,448</b>

**SOUTH WEST AGE PARTNERSHIP LIMITED**  
 (Charitable Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**3. INCOME AND ENDOWMENTS (continued)**

	Unrestricted Funds		Restricted Funds		Designated Funds		Total Funds		Unrestricted Funds		Restricted Funds		Designated Funds		Total Funds	
	2025	£	2025	£	2025	£	2025	£	2024	£	2024	£	2024	£	2024	£
<b>Investment Income</b>																
Bank interest receivable	424		-		-		424		165		-		-		165	
	424		-		-		424		165		-		-		165	
<b>Other Incoming Resources</b>																
Age NI Charlie's Bar Campaign	-		-		-		-		11,440		-		-		11,440	
	-		-		-		-		11,440		-		-		11,440	

**SOUTH WEST AGE PARTNERSHIP LIMITED**  
(Charitable Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**4 . EXPENDITURE**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Designated Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
<b>Charitable Activities</b>					
Active Living	-	-	37,676	37,676	30,778
Older People's Groups	-	23,436	-	23,436	25,433
Positive Ageing Campaign	-	16,144	-	16,144	12,618
Age Friendly Initiative	-	11,640	-	11,640	7,060
Happy at Home Initiative	-	-	-	-	2,377
Positive Ageing Calendar	-	-	-	-	8,500
Positive Ageing booklet	-	-	-	-	1,532
Age Without Limits event	-	-	-	-	491
Food Provision Programme	-	2,036	-	2,036	10,833
Wellbeing in the West Project	-	2,456	-	2,456	3,448
Older People Living Well Project	-	-	-	-	4,970
Building Resilience for Older People Project	-	-	-	-	8,551
Walking Events	-	-	-	-	59
Grant aid management	-	5,408	-	5,408	-
Arts Council	-	6,463	-	6,463	-
FODC Emergency Response	-	191	-	191	-
Charlie's Bar	-	10,884	-	10,884	-
GR White	-	2,200	-	2,200	-
Art of Life	-	253	-	253	-
DSG	-	302	-	302	-
	-	81,413	37,676	119,089	116,650

**SOUTH WEST AGE PARTNERSHIP LIMITED**  
(Charitable Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**4 . EXPENDITURE (continued)**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Designated Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
<b>Support Costs</b>					
Water charges	373	-	-	373	183
Heat, light and power	486	-	-	486	478
Telephone and Internet	578	-	-	578	2,525
Office Expenses	1,035	-	-	1,035	832
Active Living – salaries	-	-	-	-	5,520
Payroll services	180	-	-	180	180
	2,652	-	-	2,652	9,718
<b>Governance Costs</b>					
Accountancy	3,000	-	-	3,000	1,398
Subscriptions	270	-	-	270	274
Travelling and subsistence, trustees' expenses	758	-	-	758	750
Bank charges	56	-	-	56	-
Sundries	429	-	-	429	-
Depreciation	163	-	-	163	-
	4,676	-	-	4,676	2,422

**SOUTH WEST AGE PARTNERSHIP LIMITED**  
**(Charitable Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**5. NET INCOME / EXPENDITURE FOR THE YEAR**

Net income / (expenditure) is stated after charging / (crediting):

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Depreciation of property, plant and equipment	163	-
Independent examiners' remuneration	3,000	1,398
	<hr/>	<hr/>

**6. STAFF COSTS AND EMPLOYEE BENEFITS**

The average number of persons employed by the company during the year was 1 (2024:1).

The total staff costs and employees' benefits was as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	29,822	26,890
Pension costs	1,539	1,128
	<hr/>	<hr/>
	31,361	28,018
	<hr/>	<hr/>

No employee of the charitable company received total employee benefits of more than £60,000.

**7. TRUSTEES' EXPENSES**

A total of £185 (2024: £632) was paid to the trustees for expenses. The expenses related to approved travel costs incurred by them in relation to their work with the charity.

**SOUTH WEST AGE PARTNERSHIP LIMITED**  
**(Charitable Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**8. PROPERTY, PLANT AND EQUIPMENT**

	Fixtures, fittings and equipment	Total
	£	£
<b>Cost</b>		
At 1 April 2024	815	815
Additions	-	-
Disposals	-	-
At 31 March 2025,	815	815
<b>Depreciation</b>		
At 1 April 2024	-	-
Charge for year	163	163
Disposals	-	-
At 31 March 2024	163	163
<b>Net Book Values</b>		
At 31 March 2025	652	652
At 31 March 2024	815	815

**9. RECEIVABLES (debtors)**

	2025	2024
	£	£
CLEAR		
WHSCT Active Living	299	468
FODC Age Friendly Initiative		514
FODC Food Provision Programme	4,375	4,538
FODC Older Persons	2,000	1,083
FODC Thrive and Flourish	10,718	7,769
FODC group repayment	5,366	-
Queen's University Belfast	40	-
	290	-
	<b>23,088</b>	<b>14,372</b>

**10. PAYABLES (liabilities): amounts falling due within one year**

	2025	2024
	£	£
Creditors		
Department of Health Forget-me-not Project	9,721	5,129
NI Housing Executive Happy at Home	-	429
Other taxes and social security	-	4,100
Accrued expenses and prepaid income	2,207	2,072
Other creditors	3,000	-
	-	509
	<b>14,928</b>	<b>12,239</b>

**SOUTH WEST AGE PARTNERSHIP LIMITED**  
**(Charitable Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**11. ANALYSIS OF NET ASSETS**

	Designated Funds	Unrestricted Funds	Restricted Funds	Designated Funds	Unrestricted Funds	Restricted Funds
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Property, Plant & Equipment	-	652	-	-	815	-
Current Assets	4,009	47,502	8,244	3,999	48,544	11,689
Current Liabilities	(2,110)	(5,207)	(7,611)	(2,014)	(2,581)	(7,644)
Non-current Liabilities	-	-	-	-	-	-
	<u>1,899</u>	<u>42,947</u>	<u>633</u>	<u>1,985</u>	<u>46,778</u>	<u>4,045</u>

**12. ANALYSIS OF FUNDS**

	Opening balance	Income	Expenditure	Transfers between funds	Closing balance
	£	£	£	£	£
<b>Designated Funds</b>	1,985	37,590	(37,676)	-	1,899
<b>Restricted Funds</b>	4,045	78,001	(81,413)	-	633
<b>Unrestricted Funds</b>	<u>46,778</u>	<u>3,497</u>	<u>(7,328)</u>	<u>-</u>	<u>42,947</u>
<b>Total Funds</b>	<u>52,808</u>	<u>119,088</u>	<u>(126,417)</u>	<u>-</u>	<u>45,479</u>

All restricted funds are considered to have been properly expended in the course of the charity's activities. Designated funds represent monies earmarked by the charity to maintain a level of reserves for future unforeseen costs.

**South West Age Partnership Ltd**

Northern Ireland - Charity number 102075

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# Accounts

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**Charity number: NIC102075**  
**Company number: NI044994**

**South West Age Partnership Limited**  
**(A company limited by guarantee)**

**Trustees' report and financial statements**

**for the year ended 31 March 2024**

**South West Age Partnership Limited**  
**(A company limited by guarantee)**

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**South West Age Partnership Limited**  
**(A company limited by guarantee)**

**Legal and administrative information**

**Charity number** NIC102075

**Company registration number** NI044994

**Business address** 54 Gortview Close  
Omagh  
Co. Tyrone  
BT79 7WU

**Trustees**

Margaret Kelly  
Marjorie Aitken  
Iris Moffitt Scott  
Margaret Tanner resigned 1 November 2023  
Valerie Brown  
June Livingstone resigned 28 June 2024  
Rosemary McMullen  
Gertie Graham  
Ellen Morris  
Ethel Oldcroft resigned 26 January 2024  
Pauline Frances Carson  
Brian Richardson  
Antoinette McCrory  
Gladys Thompson  
Mary Parker  
Doreen Gibson

**Secretary** Allison Forbes

**Accountants** O'Donnell & Mellon  
19/21 Castle Street  
Omagh  
Co. Tyrone  
BT78 1DD

**South West Age Partnership Limited**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 31 March 2024**

The trustees present their report and the financial statements for the year ended 31 March 2024. The trustees, who are also directors of South West Age Partnership Limited for the purposes of company law and who served during the year and up to the date of this report are set out below

**Structure, governance and management**

The trustees and officers serving were as follows:

Marjorie Aitken	Chairperson
Rosemary McMullen	Vice Chair
Allison Forbes	Secretary
Valerie Brown	Treasurer
June Livingstone	resigned 28 June 2024
Brian Richardson	
Margaret Tanner	resigned 1 Noveember 2023
Iris Moffit-Scott	
Ellen Morris	
Ethel Oldcroft	resigned 26 January 2024
Pauline Frances Carson	
Gertie Graham	
Margaret Kelly	
Antionette McCrory	
Gladys Thompson	
Mary Parker	
Doreen Gibson	

The board of trustees, which can have up to 15 members, administers the charity. The board normally meet every five weeks. The project manager reports to the trustees and manages the day-to-day operations of the charity. To facilitate effective operations, the project manager has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and programme development.

None of the trustees receive remuneration or other benefit from their work with the charity.

**Objectives and activities**

*Company History*

The Company was incorporated on the 23rd December 2002. The Company commenced to operate on the 1st January 2003, taking over from Sperrin Lakeland Senior Citizens Consortium, which was an unincorporated body. The Company changed its name to South West Age Partnership Limited on the 13th January 2011.

*Objectives*

Purpose 1: To relieve poverty: The direct benefits which flow from this purpose include increasing older people's access to pension information; related benefits and improving their awareness of their rights as individual older people; older people will be enabled to access the skills and knowledge to increase their income, through increasing benefit uptake and accessing services. They will in turn be able to share this knowledge within their groups. These benefits are evidenced by our work with regional benefits advice providers; Make the Call; Housing Executive and local advice networks. We promote the work of the relevant agencies and their grants etc.

Purpose 2: To advance education The direct benefits which flow from this purpose include increasing older people's access to education and training opportunities and providing older people with the skills and knowledge to train their peer group; older people will be gain skills and knowledge to through our training and education programme. They will in turn be able to share this knowledge within their groups. These benefits are evidenced by the programmes we run ourselves and also by the classes we organise on specific training needs.

**South West Age Partnership Limited**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 31 March 2024**

Purpose 3: To promote the preservation and protection of health among older people The direct benefits which flow from this purpose include enhanced understanding of how to age well; improved physical, mental and emotional health; living longer and participation in activities designed to improve health and well-being; an increased awareness and improved health for an individual older person. These benefits are evidenced by the activity programmes we organise; run and support throughout the year through our Active Living programme. Evaluations of programmes support the need for more and provide evidence of how well people feel after an activity programme. We also work closely with the local Health Trust in the promotion of health and promote new programmes, such as Falls Prevention

Purpose 4: to provide facilities in the interests of social welfare for the education, recreation and leisure -time occupation of senior citizens The direct benefits which flow from this include improved knowledge and access to local facilities; provide a safe place for older people to get together, reducing social isolation and improving older people's quality of life through dedicated programmes; improving an individual older person's access to local facilities by bringing them to an activity or programme and by reducing their social isolation. These benefits are evidenced by the amount of activities and programmes we support in a wide range of facilities across Fermanagh and Omagh. We run over 50 programmes a year for older people in suitable venues, evaluations gathered after each programme support the need and success of these programmes. Reduced social isolation is reported and health improvements are noted, for example, through our exercise programmes.

We do not anticipate any harm leading from the purposes of SWAP. SWAP's beneficiaries are older people living in the Omagh and Fermanagh District Council areas.

There is no private benefit from our purposes.

**South West Age Partnership Limited**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 31 March 2024**

**Achievements and performance**

This has been another busy year for South West Age Partnership (SWAP) in an increasingly difficult funding environment.

We have been continued to offer support to many of our member clubs over the past year. We also continue to offer support to the growing number of individuals registered with SWAP, who do not belong to clubs.

Through funding SWAP was able to provide food support to vulnerable adults across the district through the FODC Cost of Living funding and the Community Foundation. We supported over 77 individual older people with hot meals three times a week for 8/9 weeks. We also supported over 200 older people with luncheon clubs activities across the District.

We continue to run a very successful Winter campaign in partnership with the Council and WHSCT, 'Happy at Home', which provided people with a wide range of activities at home or online. We were also involved in the development of 1 booklet that went out to over 2250 individuals over the Winter in the Winter. We are continuing to provide an evolving Directory of Services for local older people and professionals.

We continued our successful partnership with WHSCT and FODC during Positive Ageing month and provided over 2000 copies of the Positive Ageing Booklet for 2023.1 This led to working with the Public Health Agency on the development and delivery of 6000 calendars for 2024. These calendars incorporated messages from the regional mental health campaigns.

SWAP continues to facilitate the FODC Older People's Groups Grant Aid. SWAP was able to facilitate 95 groups with FODC Grant Aid awarded for 23/24. The grants were spent on Christmas events, craft programmes, exercise programmes and outings. This process has been made easier for older people's groups and we hope to continue to work with the Council to develop this popular grant.

SWAP continues to support groups and individuals through our Active Living Programme. This is the core work of SWAP, offering valuable support to the clubs, usually through some form of activity.

The Fermanagh and Omagh Interagency Forum for Older People continued to meet in 23/24. The Manager continues to provide support to the Interagency, take notes and distribute relevant information.

We were also able to support clubs with funding from PHA/WHSCT for Positive Ageing Grants. We received 87 applications from groups providing support to older people and were able to successfully fund 28 groups for activities in their local venue.

SWAP continues to engage with local older people through activities and programmes. SWAP has also supported clubs with governance issues over the last year and provided advice and guidance.

SWAP has welcomed a few new groups and also more individual older people into our services and programmes.

**South West Age Partnership Limited**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 31 March 2024**

**Plans for future periods**

South West Age Partnership will continue to work closely with the local Council on developing Fermanagh and Omagh as an Age Friendly district. We will continue to represent the needs of older people at meetings and committees. On a regional level we will continue to work with Age NI/PHA/DfC towards an Age Friendly region as part of the Age Friendly Network.

We will continue to support the local groups through the facilitation of a Grants process with the local Council. We will continue to help groups plan and organise their own programmes.

We will continue to support our members directly, eg. Good Governance advice or Charity Commission advice.

A major concern for SWAP is the ongoing financial sustainability given the current funding climate but we will endeavour to source new funding streams.

We continue to strengthen our links with the community and stakeholders by providing strong programmes but also by engaging on a more strategic level with the planners for older people's services across Fermanagh and Omagh.

**Reserves policy**

The Board of South West Age Partnership (SWAP) will create and manage financial reserves against future uncertainties to safeguard the continuing core work of the organisation and to minimise any disruption to its charitable activities. SWAP will aim to maintain a level of unrestricted reserves equating to 3 months running costs for the organisation. The Board of Directors will consider the level of reserves that is prudent for the charity on an annual basis. Consideration will be given to redundancy liabilities, lease agreements, and any other significant factors that should be taken into account were the charity to close.

**Statement of trustees' responsibilities**

The trustees (who are also directors of South West Age Partnership Limited for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of 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 trustees are required to:

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

**South West Age Partnership Limited**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 31 March 2024**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which 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 trustees have complied with the duty to have regard to the guidance issued by the Commission under section 4(b) 'of the Charities Act (the public benefit requirement statutory guidance)

**Small company provisions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board



Allison Forbes  
**Secretary**

**South West Age Partnership Limited**  
**(A company limited by guarantee)**

**Independent examiner's report to the trustees on the unaudited financial statements of South West Age Partnership Limited.**

I report on the accounts of South West Age Partnership Limited for the year ended 31 March 2024 set out on pages 2 to 16.

**Respective responsibilities of trustees and independent examiner**

As the charity's trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

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

**Basis of independent examiner's statement**

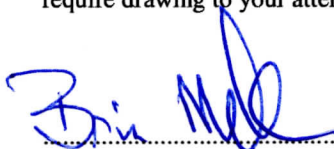
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charities Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is no further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

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



.....  
**Brian Mellon**

F.C.C.A.

**Independent examiner**

O'Donnell & Mellon

19/21 Castle Street

Omagh

Co Tyrone

BT78 1DD

**South West Age Partnership Limited**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating the income and expenditure account)**

**For the year ended 31 March 2024**

		Unrestricted funds	Restricted funds	Designated funds	2024 Total	2023 Total
	Notes	£	£	£	£	£
<b>Income from</b>						
Donations and legacies		-			-	-
Charitable activities	2	8,344	87,130	35,974	131,448	123,345
Investment income	3	165	-	-	165	24
Other		11,440	-	-	11,440	600
<b>Total income and endowments</b>		<u>19,949</u>	<u>87,130</u>	<u>35,974</u>	<u>143,053</u>	<u>123,969</u>
<b>Expenditure on</b>						
Charitable activities	5	6,056	85,038	37,696	128,790	127,554
Other		58	-	-	58	54
<b>Total expenditure</b>		<u>6,114</u>	<u>85,038</u>	<u>37,696</u>	<u>128,848</u>	<u>127,608</u>
<b>Net income/(expenditure)</b>		13,835	2,092	(1,722)	14,205	(3,639)
Total funds brought forward		32,943	1,953	3,707	38,603	42,242
<b>Total funds carried forward</b>		<u>46,778</u>	<u>4,045</u>	<u>1,985</u>	<u>52,808</u>	<u>38,603</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

The notes on pages 11 to 16 form an integral part of these financial statements.

**South West Age Partnership Limited**  
**(A company limited by guarantee)**

**Balance sheet**  
**as at 31 March 2024**

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		815		815
<b>Current assets</b>					
Debtors	10	14,372		19,225	
Cash at bank and in hand		49,860		33,680	
		<u>64,232</u>		<u>52,905</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(12,239)</u>		<u>(15,117)</u>	
<b>Net current assets</b>			51,993		37,788
<b>Net assets</b>			<u>52,808</u>		<u>38,603</u>
<b>Funds</b>					
Designated funds			1,985		3,707
Restricted income funds			4,045		1,953
Unrestricted income funds			46,778		32,943
<b>Total funds</b>			<u>52,808</u>		<u>38,603</u>

The Balance Sheet continues on the following page.

The notes on pages 11 to 16 form an integral part of these financial statements.

**South West Age Partnership Limited**  
**(A company limited by guarantee)**

**Balance sheet (continued)**

**Trustees statements required by the Companies Act 2006**  
**for the year ended 31 March 2024**

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) no members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

(c) that we acknowledge our responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

The financial statements were approved by the board on and signed on its behalf by



**Majorie Aitken**  
**Director**



**Valerie Brown**  
**Director**

**The notes on pages 11 to 16 form an integral part of these financial statements.**

**South West Age Partnership Limited**  
**(A company limited by guarantee)**

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

**1. Accounting policies**

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

**1.1. Basis of accounting and assessment of going concern**

The financial statements have been prepared in accordance with 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 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.

The charity constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**1.2. Cashflow**

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

**1.3. Incoming resources**

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

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

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

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

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

Income from investments is included in the year in which it is receivable.

**South West Age Partnership Limited**  
**(A company limited by guarantee)**

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

**1.4. Resources expended**

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

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

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

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

**1.5. Tangible fixed assets and depreciation**

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

Fixtures, fittings and equipment - 25% straight line

**2. Charitable Activities**

	Unrestricted funds £	2024 Total £	2023 Total £
WHSCT - Active Living	-	35,974	34,248
WHSCT - Health & well being	-	8,500	2,000
WHSCT Positive Aging	-	15,361	24,433
WHSCT - Walking	-	150	-
WHSCT HOPE project	-	-	179
Fermanagh & Omagh PCSP	-	-	2,058
Fermanagh Omagh District Council Age Friendly	-	7,499	6,808
FODC Health improvement	-	-	952
FODC Older People's Groups	-	25,433	35,773
FODC Food provision programme	-	10,832	10,032
CLEAR Wellbeing in the West	-	3,478	-
Dept. of health - Forget Me Not project	-	-	1,544
NIHE Happy at Home	-	2,377	5,318
Community Foundation/Comic relief Cost of Living	-	5,000	-
Community Foundation/BOI Cost of living	-	8,500	-
Other activities	8,344	8,344	-
	<u>8,344</u>	<u>131,448</u>	<u>123,345</u>

**South West Age Partnership Limited**  
**(A company limited by guarantee)**

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

**3. Investment income**

	<b>2024</b>	<b>2023</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Bank interest receivable	165	24
	<u>165</u>	<u>24</u>
	<u><u>165</u></u>	<u><u>24</u></u>

**4. Other incoming resources**

	<b>Unrestricted</b>	<b>2024</b>	<b>2023</b>
	<b>funds</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Age NI - Charlie's Bar Campaign	11,440	11,440	-
	<u>11,440</u>	<u>11,440</u>	<u>-</u>
	<u><u>11,440</u></u>	<u><u>11,440</u></u>	<u><u>-</u></u>

**South West Age Partnership Limited**  
**(A company limited by guarantee)**

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

**5. Costs of charitable activities**

	Charitable activities £	Support costs £	Governance costs £	2024 Total £	2023 Total £
Active Living	30,778	5,520		36,298	33,531
Older People's groups	25,433			25,433	35,813
Positive Aging campaign	12,618	-		12,618	22,885
HOPE project	-			-	284
Let's get connected now project	-			-	2,058
Age Friendly initiative	7,060			7,060	6,808
Happy at Home initiative	2,377			2,377	5,318
Positive aging calender	8,500			8,500	-
Positive aging booklet	1,532			1,532	1,600
Age without limits event	491			491	-
Forget Me Not project	-			-	1,544
Food provision programme	10,833			10,833	10,031
Health improvement project	-			-	952
Well being in the West project	3,448			3,448	-
Older people living well project	4,970			4,970	-
Building resilience for older people project	8,551			8,551	-
Walking events	59			59	-
Staff travel		-		-	477
Water		183		183	169
Heat & light		478		478	803
Telephone & internet charges		2,525		2,525	1,952
Office expenses		832		832	763
Accountancy			1,398	1,398	1,337
Subscriptions			274	274	455
Payroll services		180		180	240
Trustees' expenses		-	750	750	534
	<u>116,650</u>	<u>9,718</u>	<u>2,422</u>	<u>128,790</u>	<u>127,554</u>

**6. Employees**

Employment costs	2024 £	2023 £
Wages and salaries	26,890	24,887
Pension costs	1,128	2,052
	<u>28,018</u>	<u>26,939</u>

**South West Age Partnership Limited**  
**(A company limited by guarantee)**

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

**7. Trustees' expenses**

A total of £631.20 was paid to trustees for expenses. The expenses related to approved travel costs incurred by the trustees relating to their work with the charity.

**8. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

<b>9. Tangible fixed assets</b>	<b>Fixtures, fittings and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2023 and At 31 March 2024	815	815
<b>Net book values</b>		
At 31 March 2024	815	815
At 31 March 2023	815	815

**10. Debtors**

	<b>2024 £</b>	<b>2023 £</b>
CLEAR	468	-
WHSCT AL	514	-
FODC - health improvement	-	952
FODC Age Friendly Initiative	4,538	3,404
FODC Food provision programme	1,083	10,032
FODC Older Persons	7,769	4,837
	<u>14,372</u>	<u>19,225</u>

**South West Age Partnership Limited**  
**(A company limited by guarantee)**

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

**11. Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Creditors	5,129	6,447
FODC PCSP	-	-
The Community Fund	-	5,000
FODC Food provision programme	-	750
WHST	-	-
Dept. of Health Forget me Not Project	429	429
NIHE Happy at Home	4,100	677
Other taxes and social security	2,072	1,305
Other creditors	509	509
	<u>12,239</u>	<u>15,117</u>

**12. Company limited by guarantee**

South West Age Partnership Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

**South West Age Partnership Ltd**

Northern Ireland - Charity number 102075

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# Annual report

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**South West Age Partnership Ltd**  
**Company Number NI 44994**  
**Registered Charity Number 102075**

## **Report of the trustees for the year ending 31 March 2024**

The trustees are pleased to present their annual directors' report together with the consolidated financial statements of the charity for the year ending 31 March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities.

### **Chair's report**

This has been another busy year for South West Age Partnership (SWAP) in an increasingly difficult funding environment.

We have been continued to offer support to many of our member clubs over the past year. We also continue to offer support to the growing number of individuals registered with SWAP, who do not belong to clubs.

Through funding SWAP was able to provide food support to vulnerable adults across the district through the FODC Cost of Living funding and the Community Foundation. We supported over 77 individual older people with hot meals three times a week for 8/9 weeks. We also supported over 200 older people with luncheon clubs activities across the District.

We continue to run a very successful Winter campaign in partnership with the Council and WHSCT, 'Happy at Home', which provided people with a wide range of activities at home or online. We were also involved in the development of 1 booklet that went out to over 2250 individuals over the Winter in the Winter. We are continuing to provide an evolving Directory of Services for local older people and professionals.

We continued our successful partnership with WHSCT and FODC during Positive Ageing month and provided over 2000 copies of the Positive Ageing Booklet for 2023. This led to working with the Public Health

Agency on the development and delivery of 6000 calendars for 2024. These calendars incorporated messages from the regional mental health campaigns.

SWAP continues to facilitate the FODC Older People's Groups Grant Aid. SWAP was able to facilitate 95 groups with FODC Grant Aid awarded for 23/24. The grants were spent on Christmas events, craft programmes, exercise programmes and outings. This process has been made easier for older people's groups and we hope to continue to work with the Council to develop this popular grant.

SWAP continues to support groups and individuals through our Active Living Programme. This is the core work of SWAP, offering valuable support to the clubs, usually through some form of activity.

The Fermanagh and Omagh Interagency Forum for Older People continued to meet in 23/24. The Manager continues to provide support to the Interagency, take notes and distribute relevant information.

We were also able to support clubs with funding from PHA/WHSCOT for Positive Ageing Grants. We received 87 applications from groups providing support to older people and were able to successfully fund 28 groups for activities in their local venue.

SWAP continues to engage with local older people through activities and programmes. SWAP has also supported clubs with governance issues over the last year and provided advice and guidance.

SWAP has welcomed a few new groups and also more individual older people into our services and programmes.

### **Our purposes and activities**

Purpose 1: To relieve poverty: The direct benefits which flow from this purpose include increasing older people's access to pension information; related benefits and improving their awareness of their rights as individual older people; older people will be enabled to access the skills and knowledge to increase their income, through increasing benefit uptake and accessing services. They will in turn be able to share this knowledge within their groups. These benefits are evidenced by our work with regional benefits advice providers; Make the Call; Housing

Executive and local advice networks. We promote the work of the relevant agencies and their grants etc.

Purpose 2: To advance education The direct benefits which flow from this purpose include increasing older people's access to education and training opportunities and providing older people with the skills and knowledge to train their peer group; older people will be gain skills and knowledge to through our training and education programme. They will in turn be able to share this knowledge within their groups. These benefits are evidenced by the programmes we run ourselves and also by the classes we organise on specific training needs.

Purpose 3: To promote the preservation and protection of health among older people The direct benefits which flow from this purpose include enhanced understanding of how to age well; improved physical, mental and emotional health; living longer and participation in activities designed to improve health and well-being; an increased awareness and improved health for an individual older person. These benefits are evidenced by the activity programmes we organise; run and support throughout the year through our Active Living programme. Evaluations of programmes support the need for more and provide evidence of how well people feel after an activity programme. We also work closely with the local Health Trust in the promotion of health and promote new programmes, such as Falls Prevention.

Purpose 4: to provide facilities in the interests of social welfare for the education, recreation and leisure -time occupation of senior citizens The direct benefits which flow from this include improved knowledge and access to local facilities; provide a safe place for older people to get together, reducing social isolation and improving older people's quality of life through dedicated programmes; improving an individual older person's access to local facilities by bringing them to an activity or programme and by reducing their social isolation. These benefits are evidenced by the amount of activities and programmes we support in a wide range of facilities across Fermanagh and Omagh. We run over 50 programmes a year for older people in suitable venues, evaluations gathered after each programme support the need and success of these programmes. Reduced social isolation is reported and health improvements are noted, for example, through our exercise programmes.

We do not anticipate any harm leading from the purposes of SWAP. SWAP's beneficiaries are older people living in the Omagh and Fermanagh District Council areas.

There is no private benefit from our purposes.

### **Plans for future periods**

South West Age Partnership will continue to work closely with the local Council on developing Fermanagh and Omagh as an Age Friendly district. We will continue to represent the needs of older people at meetings and committees. On a regional level we will continue to work with Age NI/PHA/DfC towards an Age Friendly region as part of the Age Friendly Network.

We will continue to support the local groups through the facilitation of a Grants process with the local Council. We will continue to help groups plan and organise their own programmes.

We will continue to support the our members directly, eg. Good Governance advice or Charity Commission advice.

A major concern for SWAP is the ongoing financial sustainability given the current funding climate but we will endeavour to source new funding streams.

We continue to strengthen our links with the community and stakeholders by providing strong programmes but also by engaging on a more strategic level with the planners for older people's services across Fermanagh and Omagh.

### **Structure, Governance and Management**

#### ***Governing Document***

SWAP is a company limited by guarantee governed by its Memorandum and Articles of Association 10<sup>th</sup> December 2010 .It is registered as a charity with the Charity Commission, under NIC 102075.

#### ***Appointment of trustees***

As set out in the Articles of Association the Board is nominated and elected by members at the Annual General Meeting.

All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM.

When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.

### ***Trustee induction and training***

New trustees undergo an orientation meeting to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

### ***Organisation***

The board of trustees administers the charity. The board normally meets every 5 weeks. The Project Manager reports to the trustees and manages the day-to-day operations of the charity. To facilitate effective operations, the Project Manager has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and programme development.

### ***Related parties and co-operation with other organisations***

None of our trustees receive remuneration or other benefit from their work with the charity.

### ***Risk management***

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity face;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with

the bank, and active management of trade debtors and creditors balances to ensure sufficient working capital by the Charity.

Attention has also been focussed on non-financial risks arising from fire, health and safety of staff and members. These risks are managed by having robust policies and procedures in place, and regular awareness training for staff working in these operational areas, in line with the Northern Ireland Housing Executive's policies.

### **Trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Statement as to disclosure to our auditors**

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the group's auditor is unaware, and

●● the trustees, having made enquiries of fellow directors and the group's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

## **RESERVES**

The Board of South West Age Partnership (SWAP) will create and manage financial reserves against future uncertainties to safeguard the continuing core work of the organisation and to minimise any disruption to its charitable activities.

SWAP will aim to maintain a level of unrestricted reserves equating to 3 months running costs for the organisation.

The Board of Directors will consider the level of reserves that is prudent for the charity on an annual basis. Consideration will be given to redundancy liabilities, lease agreements, and any other significant factors that should be taken into account were the charity to close.

**South West Age Partnership Ltd**

Northern Ireland - Charity number 102075

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# Annual return

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**South West Age Partnership Limited**  
(A company limited by guarantee)

**Independent examiner's report to the trustees on the unaudited financial statements of South West Age Partnership Limited.**

I report on the accounts of South West Age Partnership Limited for the year ended 31 March 2024 set out on pages 2 to 16.

**Respective responsibilities of trustees and independent examiner**

As the charity's trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

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

**Basis of independent examiner's statement**

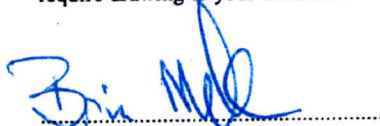
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charities Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is no further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

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



**Brian Mellon**

F.C.C.A.

**Independent examiner**

O'Donnell & Mellon

19/21 Castle Street

Omagh

Co Tyrone

BT78 1DD

**South West Age Partnership Ltd**

Northern Ireland - Charity number 102075

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# Accounts

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**Charity number: NIC102075**  
**Company number: NI044994**

**South West Age Partnership Limited**  
**(A company limited by guarantee)**

**Trustees' report and financial statements**

**for the year ended 31 March 2023**

**South West Age Partnership Limited**  
**(A company limited by guarantee)**

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**South West Age Partnership Limited**  
**(A company limited by guarantee)**

**Legal and administrative information**

**Charity number** NIC102075

**Company registration number** NI044994

**Business address** 54 Gortview Close  
Omagh  
Co. Tyrone  
BT79 7WU

**Trustees**

Margaret Kelly  
Marjorie Aitken  
Iris Moffitt Scott  
Margaret Tanner  
Valerie Brown  
June Livingstone  
Lena Benson  
Rosemary McMullen  
Gertie Graham  
Ellen Morris  
Ethel Oldcroft  
Pauline Frances Carson  
Brian Richardson  
Antoinette McCrory  
Gladys Thompson  
Mary Parker  
Doreen Gibson

resigned 27/01/2023

**Secretary** Allison Forbes

**Accountants** O'Donnell & Mellon  
19/21 Castle Street  
Omagh  
Co. Tyrone  
BT78 1DD

**South West Age Partnership Limited**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 31 March 2023**

The trustees present their report and the financial statements for the year ended 31 March 2023. The trustees, who are also directors of South West Age Partnership Limited for the purposes of company law and who served during the year and up to the date of this report are set out below

**Structure, governance and management**

The trustees and officers serving were as follows:

Marjorie Aitken	Chairperson
Rosemary McMullen	Vice Chair
Allison Forbes	Secretary
Valerie Brown	Treasurer
June Livingstone	
Brian Richardson	
Margaret Tanner	
Iris Moffit-Scott	
Lena Benson	resigned 27th January 2023
Ellen Morris	
Ethel Oldcroft	
Pauline Frances Carson	
Gertie Graham	
Margaret Kelly	
Antionette McCrory	
Gladys Thompson	
Mary Parker	
Doreen Gibson	

The board of trustees, which can have up to 15 members, administers the charity. The board normally meet every five weeks. The project manager reports to the trustees and manages the day-to-day operations of the charity. To facilitate effective operations, the project manager has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and programme development.

None of the trustees receive remuneration or other benefit from their work with the charity.

**Objectives and activities**

*Company History*

The Company was incorporated on the 23rd December 2002. The Company commenced to operate on the 1st January 2003, taking over from Sperrin Lakeland Senior Citizens Consortium, which was an unincorporated body. The Company changed its name to South West Age Partnership Limited on the 13th January 2011.

*Objectives*

Purpose 1: To relieve poverty: The direct benefits which flow from this purpose include increasing older people's access to pension information; related benefits and improving their awareness of their rights as individual older people; older people will be enabled to access the skills and knowledge to increase their income, through increasing benefit uptake and accessing services. They will in turn be able to share this knowledge within their groups. These benefits are evidenced by our work with regional benefits advice providers; Make the Call; Housing Executive and local advice networks. We promote the work of the relevant agencies and their grants etc.

**South West Age Partnership Limited  
(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)  
for the year ended 31 March 2023**

Purpose 2: To advance education The direct benefits which flow from this purpose include increasing older people's access to education and training opportunities and providing older people with the skills and knowledge to train their peer group; older people will be gain skills and knowledge to through our training and education programme. They will in turn be able to share this knowledge within their groups. These benefits are evidenced by the programmes we run ourselves and also by the classes we organise on specific training needs.

Purpose 3: To promote the preservation and protection of health among older people The direct benefits which flow from this purpose include enhanced understanding of how to age well; improved physical, mental and emotional health; living longer and participation in activities designed to improve health and well-being; an increased awareness and improved health for an individual older person. These benefits are evidenced by the activity programmes we organise; run and support throughout the year through our Active Living programme. Evaluations of programmes support the need for more and provide evidence of how well people feel after an activity programme. We also work closely with the local Health Trust in the promotion of health and promote new programmes, such as Falls Prevention

Purpose 4: to provide facilities in the interests of social welfare for the education, recreation and leisure -time occupation of senior citizens The direct benefits which flow from this include improved knowledge and access to local facilities; provide a safe place for older people to get together, reducing social isolation and improving older people's quality of life through dedicated programmes; improving an individual older person's access to local facilities by bringing them to an activity or programme and by reducing their social isolation. These benefits are evidenced by the amount of activities and programmes we support in a wide range of facilities across Fermanagh and Omagh. We run over 50 programmes a year for older people in suitable venues, evaluations gathered after each programme support the need and success of these programmes. Reduced social isolation is reported and health improvements are noted, for example, through our exercise programmes.

We do not anticipate any harm leading from the purposes of SWAP. SWAP's beneficiaries are older people living in the Omagh and Fermanagh District Council areas.

There is no private benefit from our purposes.

**South West Age Partnership Limited**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 31 March 2023**

**Achievements and performance**

This has been another busy year for South West Age Partnership (SWAP), continuing to work our way out of a pandemic and providing an evolving service to our members.

We have continued to offer support to many of our member clubs over the past year. The support has changed due to the pandemic, we now provide telephone support, online support and activities to your door but we have also able to support clubs meeting again. We are supporting the clubs to do this through funding support and governance support. We also continue to offer support to the growing number of individuals registered with SWAP, who do not belong to clubs.

Through funding SWAP was able to provide food support to vulnerable adults across the district through the FODC Cost of Living funding. We supported over 900 older people with hot meals once a week for 3 weeks.

We continue to run a very successful Winter campaign in partnership with the Council and WHSCT, 'Happy at Home', which provided people with a wide range of activities at home or online. We were also involved in the development of 2 booklets that went out to over 2250 individuals over the Winter and into Spring. We have developed a Directory of Services for

We worked with Age NI and successfully delivered 200 calendars to local older people.

We continued our successful partnership with WHSCT and FODC during Positive Ageing month and despite not being able to run any face to face activities we ran programmes online and developed a Positive Ageing 2022 booklet. This led to working with the Public Health Agency on the development and delivery of 2500 calendars for 2023. These calendars incorporated messages from the regional mental health campaigns.

SWAP continues to facilitate the FODC Older People's Groups Grant Aid. SWAP was able to facilitate 81 groups with FODC Grant Aid awarded for 22/23. The grants were spent on Christmas events, craft programmes, exercise programmes and outings. This process has been made easier for older people's groups and we hope to continue to work with the Council to develop this popular grant.

SWAP continues to support groups and individuals through our Active Living Programme. This is the core work of SWAP, offering valuable support to the clubs, usually through some form of activity.

The Fermanagh and Omagh Interagency Forum for Older People continued to meet in 22/23. The Manager continues to provide support to the Interagency, take notes and distribute relevant information.

We were also able to support clubs with funding from PHA/WHST for Positive Ageing Grants. 57 groups were allocated funding for activities in their local venue.

Through funding received from the Department of Health we were able to work with 18 older people and develop Forget me Not journals as part of our Advanced Care Planning work.

SWAP continues to engage with local older people through activities and programmes. SWAP has also supported clubs with governance issues over the last year and provided advice and guidance.

This has been a busy year for SWAP, we have welcomed a few new groups and also more individual older people into our services and programmes.

**South West Age Partnership Limited**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 31 March 2023**

**Plans for future periods**

South West Age Partnership will continue to work closely with the local Council on developing Fermanagh and Omagh as an Age Friendly district. We will continue to represent the needs of older people at meetings and committees. On a regional level we will continue to work with Age NI/PHA/DfC towards an Age Friendly region as part of the Age Friendly Network.

We will continue to support local groups through the facilitation of a Grants process with the local Council. We will continue to help groups plan and organise their own programmes.

We will continue to support our members directly, eg. Good Governance advice or Charity Commission advice.

A major concern for SWAP is the ongoing financial sustainability given the current funding climate but we will endeavour to source new funding streams.

We continue to strengthen our links with the community and stakeholders by providing strong programmes but also by engaging on a more strategic level with the planners for older people's services across Fermanagh and Omagh.

**Reserves policy**

The Board of South West Age Partnership (SWAP) will create and manage financial reserves against future uncertainties to safeguard the continuing core work of the organisation and to minimise any disruption to its charitable activities.

SWAP will aim to maintain a level of unrestricted reserves equating to 3 months running costs for the organisation.

The Board of Directors will consider the level of reserves that is prudent for the charity on an annual basis. Consideration will be given to redundancy liabilities, lease agreements, and any other significant factors that should be taken into account were the charity to close.

**South West Age Partnership Limited**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 31 March 2023**

**Statement of trustees' responsibilities**

The trustees (who are also directors of South West Age Partnership Limited for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of 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 trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which 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 trustees have complied with the duty to have regard to the guidance issued by the Commission under section 4(b) 'of the Charities Act (the public benefit requirement statutory guidance)

**Small company provisions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the board



Allison Forbes  
**Secretary**

23rd June 2023

**South West Age Partnership Limited**  
**(A company limited by guarantee)**

**Independent examiner's report to the trustees on the unaudited financial statements of South West Age Partnership Limited.**

I report on the accounts of South West Age Partnership Limited for the year ended 31 March 2023 set out on pages 2 to 15.

**Respective responsibilities of trustees and independent examiner**

As the charity's trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

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

**Basis of independent examiner's statement**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charities Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is no further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

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

  
.....

**Brian Mellon**

F.C.C.A.

**Independent examiner**

O'Donnell & Mellon

19/21 Castle Street

Omagh

Co Tyrone

BT78 1DD

23rd June 2023

**South West Age Partnership Limited**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating the income and expenditure account)**

**For the year ended 31 March 2023**

		Unrestricted funds	Restricted funds	Designated funds	2023 Total	2022 Total
	Notes	£	£	£	£	£
<b>Income from</b>						
Donations and legacies		-			-	-
Charitable activities	2	2,000	87,097	34,248	123,345	115,853
Investment income	3	24	-	-	24	20
Other		600	-	-	600	
<b>Total income and endowments</b>		<u>2,624</u>	<u>87,097</u>	<u>34,248</u>	<u>123,969</u>	<u>115,873</u>
<b>Expenditure on</b>						
Charitable activities	4	6,887	87,136	33,531	127,554	113,989
Other		54	-		54	47
<b>Total expenditure</b>		<u>6,941</u>	<u>87,136</u>	<u>33,531</u>	<u>127,608</u>	<u>114,036</u>
<b>Net income/(expenditure)</b>		(4,317)	(39)	717	(3,639)	1,837
Total funds brought forward		37,260	1,992	2,990	42,242	40,405
<b>Total funds carried forward</b>		<u>32,943</u>	<u>1,953</u>	<u>3,707</u>	<u>38,603</u>	<u>42,242</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

The notes on pages 11 to 15 form an integral part of these financial statements.

**South West Age Partnership Limited**  
**(A company limited by guarantee)**

**Balance sheet**  
**as at 31 March 2023**

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	8		815		815
<b>Current assets</b>					
Debtors	9	19,225		19,807	
Cash at bank and in hand		33,680		28,025	
		<u>52,905</u>		<u>47,832</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(15,117)</u>		<u>(6,405)</u>	
<b>Net current assets</b>			<u>37,788</u>		<u>41,427</u>
<b>Net assets</b>			<u>38,603</u>		<u>42,242</u>
<b>Funds</b>					
Designated funds			3,707		2,990
Restricted income funds			1,953		1,992
Unrestricted income funds			32,943		37,260
<b>Total funds</b>			<u>38,603</u>		<u>42,242</u>

The Balance Sheet continues on the following page.

The notes on pages 11 to 15 form an integral part of these financial statements.

**South West Age Partnership Limited**  
**(A company limited by guarantee)**

**Balance sheet (continued)**

**Trustees statements required by the Companies Act 2006**  
**for the year ended 31 March 2023**

In approving these financial statements as trustees of the company we hereby confirm:

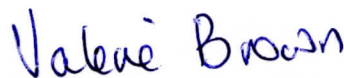
- (a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;
- (b) no members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
- (c) that we acknowledge our responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

The financial statements were approved by the board on 23 June 2023 and signed on its behalf by



**Majorie Aitken**  
**Director**



**Valerie Brown**  
**Director**

**The notes on pages 11 to 15 form an integral part of these financial statements.**

**South West Age Partnership Limited**  
**(A company limited by guarantee)**

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

**1. Accounting policies**

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

**1.1. Basis of accounting and assessment of going concern**

The financial statements have been prepared in accordance with 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 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.

The charity constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**1.2. Cashflow**

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

**1.3. Incoming resources**

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

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

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

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

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

Income from investments is included in the year in which it is receivable.

**South West Age Partnership Limited**  
**(A company limited by guarantee)**

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

**1.4. Resources expended**

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

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

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

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

**1.5. Tangible fixed assets and depreciation**

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

Fixtures, fittings and equipment - 25% straight line

**2. Charitable Activities**

	<b>2023</b>	<b>2022</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
WHST - Active Living	34,248	32,949
WHST - Health & well being	2,000	-
WHST Positive Aging	24,433	16,900
WHST HOPE project	179	15,663
Fermanagh Omagh District Council Revenue	-	2,343
Fermanagh Omagh District Council Covid-19 support	-	5,898
Fermanagh & Omagh PCSP	2,058	343
Fermanagh Omagh District Council Age Friendly	6,808	6,600
FODC Health improvement	952	-
FODC Older People's Groups	35,773	26,783
FODC Food provision programme	10,032	-
CLEAR	-	527
AGE NI	-	497
The National Lottery Community Fund	-	6,952
Lakeland Community Care	-	398
Dept. of health - Forget Me Not project	1,544	-
NIHE Happy at Home	5,318	-
	<u>123,345</u>	<u>115,853</u>

**South West Age Partnership Limited**  
**(A company limited by guarantee)**

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

**3. Investment income**

	<b>2023</b>	<b>2022</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Bank interest receivable	24	20
	<u>24</u>	<u>20</u>

**4. Costs of charitable activities**

	<b>Charitable</b>	<b>Support</b>	<b>Governance</b>	<b>2023</b>	<b>2022</b>
	<b>activities</b>	<b>costs</b>	<b>costs</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Active Living	29,717	3,814		33,531	33,164
Older People's groups	30,813	5,000		35,813	21,641
Positive Aging campaign	22,385	500		22,885	15,302
HOPE project	284			284	13,413
Let's get connected now project	2,058			2,058	342
Age Friendly initiative	6,808			6,808	6,657
Happy at Home initiative	5,318			5,318	-
Positive aging booklet	1,600			1,600	1,600
Forget Me Not project	1,544			1,544	-
Food provision programme	10,031			10,031	-
Health improvement project	952			952	-
Activity packs	-			-	320
Meal and food hampers	-			-	6,146
Programme costs	-			-	6,952
Warm well and connected programme	-			-	497
Wages & salaries	-			-	2,384
Staff travel		477		477	-
Insurance				-	912
Water		169		169	164
Heat & light		803		803	406
Telephone		1,952		1,952	504
Office expenses		763		763	1,899
Accountancy			1,337	1,337	1,300
Subscriptions			455	455	146
Payroll services		240		240	240
Trustees' expenses			534	534	-
	<u>111,510</u>	<u>13,718</u>	<u>2,326</u>	<u>127,554</u>	<u>113,989</u>

**South West Age Partnership Limited**  
**(A company limited by guarantee)**

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

**5. Employees**

<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	25,913	24,888
Pension costs	1,026	2,052
	<u>26,939</u>	<u>26,940</u>

**6. Trustees' expenses**

A total of £533.60 was paid to trustees for expenses. The expenses related to approved travel costs incurred by the trustees relating to their work with the charity.

No trustee received remuneration during the year.

**7. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

**8. Tangible fixed assets**

	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 April 2022 and At 31 March 2023	<u>815</u>	<u>815</u>
<b>Net book values</b>		
At 31 March 2023	<u>815</u>	<u>815</u>
At 31 March 2022	<u>815</u>	<u>815</u>

**South West Age Partnership Limited**  
**(A company limited by guarantee)**

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

**9. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
WHSCT HOPE project	-	4,663
FODC Revenue	-	2,323
FODC - health improvement	952	-
FODC Age Friendly Initiative	3,404	3,225
FODC Food provision programme	10,032	-
FODC Older Persons	4,837	9,596
	<u>19,225</u>	<u>19,807</u>

**10. Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Creditors	6,447	334
FODC PCSP	-	2,058
The Community Fund	5,000	-
FODC Food provision programme	750	-
WHSCT	-	2,000
Dept. of Health Forget me Not Project	429	
NIHE Happy at Home	677	
Other taxes and social security	1,305	1,504
Other creditors	509	509
	<u>15,117</u>	<u>6,405</u>

**11. Company limited by guarantee**

South West Age Partnership Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

**South West Age Partnership Ltd**

Northern Ireland - Charity number 102075

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# Annual report

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**South West Age Partnership Ltd**  
**Company Number NI 44994**  
**Registered Charity Number 102075**

## **Report of the trustees for the year ending 31 March 2023**

The trustees are pleased to present their annual directors' report together with the consolidated financial statements of the charity for the year ending 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities.

### **Chair's report**

This has been another busy year for South West Age Partnership (SWAP), continuing to work our way out of a pandemic and providing an evolving service to our members.

We have been continued to offer support to many of our member clubs over the past year. The support has changed due to the pandemic, we now provide telephone support, online support and activities to your door but we have also been able to support clubs meeting again. We are supporting the clubs to do this through funding support and governance support. We also continue to offer support to the growing number of individuals registered with SWAP, who do not belong to clubs.

Through funding SWAP was able to provide food support to vulnerable adults across the district through the FODC Cost of Living funding. We supported over 900 older people with hot meals once a week for 3 weeks.

We continue to run a very successful Winter campaign in partnership with the Council and WHSCT, 'Happy at Home', which provided people with a wide range of activities at home or online. We were also involved in the development of 2 booklets that went out to over 2250 individuals

over the Winter and into Spring. We have developed a Directory of Services for local older people and professionals.

We worked with Age NI and successfully delivered 200 calendars to local older people.

We continued our successful partnership with WHSCT and FODC during Positive Ageing month and despite not being able to run any face to face activities we ran programmes online and developed a Positive Ageing 2022 booklet. This led to working with the Public Health Agency on the development and delivery of 2500 calendars for 2023. These calendars incorporated messages from the regional mental health campaigns.

SWAP continues to facilitate the FODC Older People's Groups Grant Aid. SWAP was able to facilitate 81 groups with FODC Grant Aid awarded for 22/23. The grants were spent on Christmas events, craft programmes, exercise programmes and outings. This process has been made easier for older people's groups and we hope to continue to work with the Council to develop this popular grant.

SWAP continues to support groups and individuals through our Active Living Programme. This is the core work of SWAP, offering valuable support to the clubs, usually through some form of activity.

The Fermanagh and Omagh Interagency Forum for Older People continued to meet in 22/23. The Manager continues to provide support to the Interagency, take notes and distribute relevant information.

We were also able to support clubs with funding from PHA/WHSCT for Positive Ageing Grants. 57 groups were allocated funding for activities in their local venue.

Through funding received from the Department of Health we were able to work with 18 older people and develop Forget me Not journals as part of our Advanced Care Planning work.

SWAP continues to engage with local older people through activities and programmes. SWAP has also supported clubs with governance issues over the last year and provided advice and guidance.

SWAP has welcomed a few new groups and also more individual older people into our services and programmes.

## **Our purposes and activities**

**Purpose 1: To relieve poverty:** The direct benefits which flow from this purpose include increasing older people's access to pension information; related benefits and improving their awareness of their rights as individual older people; older people will be enabled to access the skills and knowledge to increase their income, through increasing benefit uptake and accessing services. They will in turn be able to share this knowledge within their groups. These benefits are evidenced by our work with regional benefits advice providers; Make the Call; Housing Executive and local advice networks. We promote the work of the relevant agencies and their grants etc.

**Purpose 2: To advance education** The direct benefits which flow from this purpose include increasing older people's access to education and training opportunities and providing older people with the skills and knowledge to train their peer group; older people will be gain skills and knowledge to through our training and education programme. They will in turn be able to share this knowledge within their groups. These benefits are evidenced by the programmes we run ourselves and also by the classes we organise on specific training needs.

**Purpose 3: To promote the preservation and protection of health among older people** The direct benefits which flow from this purpose include enhanced understanding of how to age well; improved physical, mental and emotional health; living longer and participation in activities designed to improve health and well-being; an increased awareness and improved health for an individual older person. These benefits are evidenced by the activity programmes we organise; run and support throughout the year through our Active Living programme. Evaluations of programmes support the need for more and provide evidence of how well people feel after an activity programme. We also work closely with the local Health Trust in the promotion of health and promote new programmes, such as Falls Prevention.

**Purpose 4: to provide facilities in the interests of social welfare for the education, recreation and leisure -time occupation of senior citizens** The direct benefits which flow from this include improved knowledge and

access to local facilities; provide a safe place for older people to get together, reducing social isolation and improving older people's quality of life through dedicated programmes; improving an individual older person's access to local facilities by bringing them to an activity or programme and by reducing their social isolation. These benefits are evidenced by the amount of activities and programmes we support in a wide range of facilities across Fermanagh and Omagh. We run over 50 programmes a year for older people in suitable venues, evaluations gathered after each programme support the need and success of these programmes. Reduced social isolation is reported and health improvements are noted, for example, through our exercise programmes.

We do not anticipate any harm leading from the purposes of SWAP. SWAP's beneficiaries are older people living in the Omagh and Fermanagh District Council areas.

There is no private benefit from our purposes.

### **Plans for future periods**

South West Age Partnership will continue to work closely with the local Council on developing Fermanagh and Omagh as an Age Friendly district. We will continue to represent the needs of older people at meetings and committees. On a regional level we will continue to work with Age NI/PHA/DfC towards an Age Friendly region as part of the Age Friendly Network.

We will continue to support the local groups through the facilitation of a Grants process with the local Council. We will continue to help groups plan and organise their own programmes.

We will continue to support our members directly, eg. Good Governance advice or Charity Commission advice.

A major concern for SWAP is the ongoing financial sustainability given the current funding climate but we will endeavour to source new funding streams.

We continue to strengthen our links with the community and stakeholders by providing strong programmes but also by engaging on a more strategic level with the planners for older people's services across Fermanagh and Omagh.

## **Structure, Governance and Management**

### ***Governing Document***

SWAP is a company limited by guarantee governed by its Memorandum and Articles of Association 10<sup>th</sup> December 2010 .It is registered as a charity with the Charity Commission, under NIC 102075.

### ***Appointment of trustees***

As set out in the Articles of Association the Board is nominated and elected by members at the Annual General Meeting.

All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM.

When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.

### ***Trustee induction and training***

New trustees undergo an orientation meeting to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

### ***Organisation***

The board of trustees administers the charity. The board normally meets every 5 weeks. The Project Manager reports to the trustees and manages the day-to-day operations of the charity. To facilitate effective operations, the Project Manager has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and programme development.

### ***Related parties and co-operation with other organisations***

None of our trustees receive remuneration or other benefit from their work with the charity.

### ***Risk management***

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity face;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank, and active management of trade debtors and creditors balances to ensure sufficient working capital by the Charity.

Attention has also been focussed on non-financial risks arising from fire, health and safety of staff and members. These risks are managed by having robust policies and procedures in place, and regular awareness training for staff working in these operational areas, in line with the Northern Ireland Housing Executive's policies.

### **Trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Statement as to disclosure to our auditors**

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the group's auditor is unaware, and
- the trustees, having made enquiries of fellow directors and the group's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

### **RESERVES**

The Board of South West Age Partnership (SWAP) will create and manage financial reserves against future uncertainties to safeguard the continuing core work of the organisation and to minimise any disruption to its charitable activities.

SWAP will aim to maintain a level of unrestricted reserves equating to 3 months running costs for the organisation.

The Board of Directors will consider the level of reserves that is prudent for the charity on an annual basis. Consideration will be given to redundancy liabilities, lease agreements, and any other significant factors that should be taken into account were the charity to close.

**South West Age Partnership Ltd**

Northern Ireland - Charity number 102075

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# Annual return

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**South West Age Partnership Limited**  
**(A company limited by guarantee)**

**Independent examiner's report to the trustees on the unaudited financial statements of South West Age Partnership Limited.**

I report on the accounts of South West Age Partnership Limited for the year ended 31 March 2023 set out on pages 2 to 15.

**Respective responsibilities of trustees and independent examiner**

As the charity's trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

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

**Basis of independent examiner's statement**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charities Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is no further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

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



**Brian Mellon**

F.C.C.A.

**Independent examiner**

O'Donnell & Mellon  
19/21 Castle Street  
Omagh  
Co Tyrone

BT78 1DD

23rd June 2023