

COMPANY REGISTRATION NUMBER: NI037202

CHARITY REGISTRATION NUMBER: NIC100296

Erne East Community Partnership Limited
Company Limited by Guarantee
Unaudited Financial Statements
28 April 2018

SP McCAFFREY & CO

Chartered accountant
50 Campsie Road
Omagh
Co Tyrone
BT79 0AG

Erne East Community Partnership Limited

Company Limited by Guarantee

Financial Statements

Year ended 28 April 2018

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Erne East Community Partnership Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 28 April 2018

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 28 April 2018.

Reference and administrative details

Registered charity name Erne East Community Partnership Limited

Charity registration number NIC100296

Company registration number NI037202

Principal office and registered office Lite House
Cross Street
Lisnaskea
County Fermanagh
BT92 0JE

The trustees

Mrs K Breen
Mr T O Reilly
Mr O McLoughlin
Mr B Cosgrove
Mrs A McAdam
Mr J Beattie

Company secretary Maureen McHugh

Independent examiner Seamus McCaffrey S P McCaffrey & Co
50 Campsie Road
Omagh
Co Tyrone
BT79 0AG

Structure, governance and management

Governing document

Erne East Community Partnership is a company limited by guarantee (Registration number NI037202). The company is governed by its Memorandum and Articles of Association. The company is recognised as a charity by the Charities Commission for Northern Ireland (Ref: NIC100296).

Erne East Community Partnership Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 28 April 2018

Structure, governance and management *(continued)*

Governance

The governance function of Erne East Community Partnership is fulfilled through its Board of Trustees. The trustees are charged with overall responsibility for the Company. The Board members give their time voluntarily and receive no dividend from the Charity. Any benefits which obtained are incidental. The Board of trustees of Erne East Community Partnership are responsible for the overall legal and financial management of the community. The work of implementing most of their policies is carried out by the Manager, to which the Board has delegated responsibility. We employ staff which are necessary to further the Company's purpose. Staff receive a private benefit in the form of payment in wages. This is justified as it is necessary and incidental in advancing the charity's purpose. Erne East Community Partnership has a responsibility to conduct its business efficiently. The establishment of, and the strict adherence to sound financial management policies is an integral part of the organisation. The Board of trustees and Management Committee of Erne East Community Partnership are committed to establishing, maintaining and applying all necessary good practice to ensure that their duty of care to the management of finances of the organisation are fulfilled. It is essential that Erne East Community Partnership control all operational risks as far as is possible. This includes the participation of all those involved directly or indirectly with the banking arrangements for the organisation. Along with the financial systems of the organisation, this policy aims to detail responsibilities, risk management and internal controls.

Statement of risks

The Trustees have conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities - hence the reserves policy. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre. The Trustees acknowledge that Erne East Community Partnership has acquired immense knowledge, and experience in meeting the challenges of demand, complexity, resource limitations, financial pressures, quality assurance, regulation, while promoting best practise. It was also considered that the Company management team has the ability to continue to provide Community led projects and has in place systems of work to set and achieve goals and targets, monitor, assess and review performance and act on findings to continually improve service quality and performance in the best interest of its beneficiaries and stakeholders. Erne East Community Partnership complies with all current employment and equality legislation including 1974 Health & Safety at Work Act and anti-discrimination legislation as enacted in Northern Ireland and takes all reasonable steps to secure the observance of this condition by all its staff or agents employed in the performance of his/her duties. The Company has a strong community ethos accompanied with sound business acumen and is committed to providing best value and highest professional standards in all we do.

Objectives and activities

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Principal activity

The principal activity of the company is to promote, maintain and advance the provision of social services, childcare and family services, addiction services, welfare rights, educational programmes, recreational facilities, health and well-being programmes, group capacity building support and practical assistance for the residents of Erne East and surrounding areas. In addition, the company will seek where possible to build strategic partnerships with compatible organisations throughout Fermanagh and further afield in advancing health and wellbeing and social development.

Erne East Community Partnership Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 28 April 2018

Objectives and activities *(continued)*

Details of significant activities

During the year to 28th April 2018 a total of 9089 people benefited from activities. This is a substantial 9% rise in beneficiaries from the previous year. This is a positive achievement in an atmosphere of tightening funding opportunities and retraction of services to rural areas. The organisation by targeting multiple funding streams is now on level terms regarding participation to previous times when they held large Big Lottery Fund Grants. However, the need to pursue multiple funding choices does lead to a more substantial administrative burden and tight financial pressures. Last year an After-schools Club in a rural area overseen by the organisation since 2004 closed due to financial pressures. This year a second club in Lisnaskea was also forced to close. However, positives have to be taken from the increase in activity and new work being won. The figure of 9089 beneficiaries significantly exceeded (by 47.3%) annual Public Health Agency targets and figures for mental health services was particularly strong. Hopefully, this will hold the organisation in good stead if as expected in the near future the Public Health Agency tenders out for the Healthy Living Centre contract we currently hold.

A significant factor that has enabled the organisation to develop in the past and mitigate difficult financial circumstances is the considerable contribution of local community volunteers. In the financial year ended 28th April 2018 the company was delighted to have 203 volunteers assisting with activities and this resulted in 6973 volunteer hours. This relates to supporting both activities and administration.

An emerging trend for the organisation recently has been community buy-in and support for our charitable fundraising. A number of factors may have fuelled this trend; the annual Darkness into Light walk in partnership with the Pieta House Charity was initiated by staff and is now an annual event. It had a significant effect in raising the profile of the organisation and raising awareness and expanding mental health services. It also has led to spin-off initiatives throughout the year where individuals and groups initiated and undertook fundraising initiatives with the proceeds going to our centre. A welcome addition has been the decision of local businesses and voluntary organisations joining quietly in our sponsorship efforts. This is a welcome boost to staff and voluntary management as it demonstrates a community value for work undertaken in the centre.

Erne East Community Partnership Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 28 April 2018

Achievements and performance

Review of the business

The company is non-profit making with net incoming resources of £1,228 for the year. The trustees are engaged in ongoing efficiency savings and are conscious of the sustainable use of resources. During the year the trustees and staff were involved in a forward planning process to cut costs and identify new projects with potential. Funding was secured during the period for £117,000 from the International Fund for Ireland (Peace Impact Programme) and the project commenced in September 2017. The project emphasises the organisations ability to attract diverse funding sourcing. It will bring substantial training and skills development opportunities including in rural tourism, farm diversification etc. into the locality which is reeling still from the closure of G.P surgeries and other health and social services and which is noted for low income levels.

The Darkness Into Light fundraiser for suicide prevention attracted 1400 participants up from 800 in year one and subsequently an increased contribution in donations. The organisation has taken steps during the financial year to bid for new funding to expand our range of services and to support existing activities not fully sustainable.

The Public Health Agency made an initial contribution to cover Lisnaskea Men's shed wages. Applications have been made to sustain this effort with a funding bid to the Northern Ireland Executive under their TBUC programme. In addition the organisation is working in partnership with others to bid for upcoming Interreg Tenders for Cross-border health initiatives. In September the organisation plans to bid for a cross-border tender on mental health recovery as a stand-alone organisation. Decision on on these bids will occur in Summer 2018 and could have important implications for organisational sustainability including contributing to overhead costs. In other developments the organisation is involved with Healthy Living Centre Alliance partners in a potential bid to Big Lottery Fund for an innovative Northern Ireland wide bid to develop Social Prescribing project. This bid will not be led by Erne East Community Partnership Ltd but has potential to contribute to salaries and activity costs. A decision is likely in Autumn 2018. The organisation holds a regional tender through the PHA for Falls prevention and to deliver Asist Suicide Prevention Training and the Family based Health Promoting Homes programme. These are valuable for retaining staff. It is unlikely because of new training initiatives that the Asist training project will be tendered out in subsequent years.

Work to secure new contracts should offset any losses. Although it has been a difficult year financially the charity was able to retain the existing Management Structure and retain experienced and productive staff despite undoubted pressure. Two new members of staff were added and they have fitted in quickly and work effectively as part of the team. They possess new skills which will be an advantage going forward. The number of new tenders being submitted both by the organisation and in partnership with others provides hope that the last few difficult years can be reversed and a return to the previous record of sustainable development.

Financial review

Reserves Policy

The trustees of Erne East Community Partnership Limited have set up a reserves policy which requires that reserves be maintained, in unrestricted bank accounts at a level which ensures the Company's core activities could continue during a period of unforeseen difficulty. The trustees consider that this figure should be £155,000 and will endeavour to reach this figure in the next few years. The trustees review the Reserves Policy annually.

Erne East Community Partnership Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 28 April 2018

Plans for future periods

The trustees are fully aware of the importance in the upcoming year for the organisation to aggressively pursue other suitable fundraising opportunities and to actively review expenditure and resource allocation to ensure the charity will have a surplus.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 16 January 2019 and signed on behalf of the board of trustees by:



Mrs A McAdam
Trustee

Erne East Community Partnership Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Erne East Community Partnership Limited

Year ended 28 April 2018

I report to the trustees on my examination of the financial statements of Erne East Community Partnership Limited ('the charity') for the year ended 28 April 2018.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 65 of the 2008 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants Ireland, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Erne East Community Partnership Limited

Company Limited by Guarantee

**Independent Examiner's Report to the Trustees of Erne East Community
Partnership Limited *(continued)***

Year ended 28 April 2018

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Seamus McCaffrey
S P McCaffrey & Co
Independent Examiner

50 Campsie Road
Omagh
Co Tyrone
BT79 0AG

Erne East Community Partnership Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 28 April 2018

		2018	2017
	Unrestricted	Restricted	Total funds
	funds	funds	Total funds
Note	£	£	£
Income and endowments			
Donations and legacies	4	89,145	339,946
Investment income	5	62	62
Total income		<u>89,207</u>	<u>339,946</u>
Expenditure			
Expenditure on charitable activities		87,979	339,946
Total expenditure		<u>87,979</u>	<u>339,946</u>
Net income/(expenditure) and net movement in funds		<u>1,228</u>	<u>1,228</u>
Reconciliation of funds			
Total funds brought forward		120,770	120,770
Total funds carried forward		<u>121,998</u>	<u>121,998</u>

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

The notes on pages 11 to 19 form part of these financial statements.

Erne East Community Partnership Limited

Company Limited by Guarantee

Statement of Financial Position

28 April 2018

	Note	2018 £	£	2017 £
Fixed assets				
Tangible fixed assets	8		6,770	13,540
Current assets				
Debtors	9	41,620		35,018
Cash at bank and in hand		<u>186,236</u>		<u>190,231</u>
		227,856		225,249
Creditors: amounts falling due within one year	10	<u>102,166</u>		<u>102,326</u>
Net current assets			<u>125,690</u>	<u>122,923</u>
Total assets less current liabilities			<u>132,460</u>	<u>136,463</u>
Creditors: amounts falling due after more than one year	11		<u>10,462</u>	<u>15,692</u>
Net assets			<u>121,998</u>	<u>120,771</u>
Funds of the charity				
Unrestricted funds			<u>121,998</u>	<u>120,771</u>
Total charity funds	15		<u>121,998</u>	<u>120,771</u>

For the year ending 28 April 2018 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.

The notes on pages 11 to 19 form part of these financial statements.


Erne East Community Partnership Limited

Company Limited by Guarantee

Statement of Financial Position *(continued)*

28 April 2018

These financial statements were approved by the board of trustees and authorised for issue on 16 January 2019, and are signed on behalf of the board by:


Mrs A McAdam
Trustee

The notes on pages 11 to 19 form part of these financial statements.

Erne East Community Partnership Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 28 April 2018

1. General information

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

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

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

Fund accounting

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

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

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

Erne East Community Partnership Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 28 April 2018

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Erne East Community Partnership Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 28 April 2018

3. Accounting policies *(continued)*

Tangible assets *(continued)*

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

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

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

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

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Erne East Community Partnership Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 28 April 2018

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Erne East Community Partnership Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 28 April 2018

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Donations			
Activity Fees, Donations and Room Hire Received	11,536	–	11,536
Flexicare income	–	2,827	2,827
Project contribution to wages	77,409	35,110	112,519
Social car income	–	2,636	2,636
Stay and play	–	885	885
Lakeland Community Care Contribution	–	–	–
DAPT: Alcohol and substance abuse	–	500	500
WHST: Mens health	–	500	500
Tractor run	–	–	–
WHST: Youth	–	150	150
WHST: World mental health day	–	35	35
Red cross	–	435	435
ASCERT	–	–	–
ARC Summer scheme funding	–	5,000	5,000
P H A - Walking group	–	120	120
Darkness into light	–	19,907	19,907
Men's shed donations	200	–	200
Grants			
Dennet Interchange: Wellbeing Plans	–	8,000	8,000
PHA: Slippage	–	13,563	13,563
PHA: ASIST	–	32,414	32,414
Big Lottery: Safe & Well Grant	–	–	–
Co-Operation Ireland	–	9,760	9,760
Public Health Authority: CLEAR Grant	–	–	–
WHST: CYPSP funding	–	–	–
Public Health Agency: Core Funding	–	56,333	56,333
PHA: Falls Prevention Funding	–	51,852	51,852
PHA: Falls Slippage	–	15,583	15,583
Public Health Agency: Health Promoting Homes	–	12,863	12,863
LIDL grant	–	4,750	4,750
Public Health Agency: Addendum	–	–	–
Gannett Foundation	–	4,988	4,988
International Fund for Ireland: Peace Impact Programme	–	36,968	36,968
SWAP: EDEN project	–	1,196	1,196
Playboard: Out Of School Project Funding	–	14,470	14,470
Arts Council for Northern Ireland	–	–	–
CDHN: Community Pharmacy Funding	–	4,956	4,956
B E A M A	–	4,145	4,145
	<u>89,145</u>	<u>339,946</u>	<u>429,091</u>

Erne East Community Partnership Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 28 April 2018

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Donations			
Activity Fees, Donations and Room Hire Received	9,010	—	9,010
Flexicare income	—	2,478	2,478
Project contribution to wages	54,470	41,620	96,090
Social car income	—	3,299	3,299
Stay and play	—	878	878
Lakeland Community Care Contribution	2,790	—	2,790
DAPT: Alcohol and substance abuse	—	—	—
WHST: Mens health	—	—	—
Tractor run	—	238	238
WHST: Youth	—	—	—
WHST: World mental health day	—	165	165
Red cross	—	500	500
ASCERT	—	500	500
ARC Summer scheme funding	—	4,000	4,000
P H A - Walking group	—	—	—
Darkness into light	—	6,155	6,155
Men's shed donations	563	—	563
Grants			
Dennet Interchange: Wellbeing Plans	—	8,000	8,000
PHA: Slippage	—	9,641	9,641
PHA: ASIST	—	2,906	2,906
Big Lottery: Safe & Well Grant	—	11,788	11,788
Co-Operation Ireland	—	—	—
Public Health Authority: CLEAR Grant	—	5,000	5,000
WHST: CYPSP funding	—	3,000	3,000
Public Health Agency: Core Funding	—	55,593	55,593
PHA: Falls Prevention Funding	—	51,172	51,172
PHA: Falls Slippage	—	20,714	20,714
Public Health Agency: Health Promoting Homes	—	24,345	24,345
LIDL grant	—	—	—
Public Health Agency: Addendum	—	24,000	24,000
Gannett Foundation	—	—	—
International Fund for Ireland: Peace Impact Programme	—	—	—
SWAP: EDEN project	—	—	—
Playboard: Out Of School Project Funding	—	23,309	23,309
Arts Council for Northern Ireland	—	450	450
CDHN: Community Pharmacy Funding	—	4,556	4,556
B E A M A	—	—	—
	<u>66,833</u>	<u>304,307</u>	<u>371,140</u>

Erne East Community Partnership Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 28 April 2018

5. Investment income

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Bank interest	<u>62</u>	<u>62</u>	<u>78</u>	<u>78</u>

6. Net income/(expenditure)

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

	2018 £	2017 £
Depreciation of tangible fixed assets	<u>6,770</u>	<u>6,770</u>

7. Staff costs

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

	2018 £	2017 £
Wages and salaries	121,553	103,972
Employer contributions to pension plans	<u>1,622</u>	<u>-</u>
	<u>123,175</u>	<u>103,972</u>

The average head count of employees during the year was 5 (2017: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2018 No.	2017 No.
Number of Staff	<u>5</u>	<u>8</u>

No employee received employee benefits of more than £60,000 during the year (2017: Nil).

8. Tangible fixed assets

	Equipment £	Total £
Cost		
At 29 April 2017 and 28 April 2018	<u>139,625</u>	<u>139,625</u>
Depreciation		
At 29 April 2017	126,085	126,085
Charge for the year	6,770	6,770
At 28 April 2018	<u>132,855</u>	<u>132,855</u>
Carrying amount		
At 28 April 2018	<u>6,770</u>	<u>6,770</u>
At 28 April 2017	<u>13,540</u>	<u>13,540</u>

Erne East Community Partnership Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 28 April 2018

9. Debtors

	2018	2017
	£	£
Trade debtors	33,960	35,018
Other debtors	7,660	–
	<u>41,620</u>	<u>35,018</u>

10. Creditors: amounts falling due within one year

	2018	2017
	£	£
Trade creditors	54,890	29,496
Grants in advance	47,276	72,830
	<u>102,166</u>	<u>102,326</u>

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

	2018	2017
	£	£
Accruals and deferred income	10,462	15,692

12. Deferred income

	2018	2017
	£	£
At 29 April 2017	15,692	20,922
Amount released to income	(5,230)	(5,230)
At 28 April 2018	<u>10,462</u>	<u>15,692</u>

13. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,622 (2017: £Nil).

14. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2018	2017
	£	£
Recognised in creditors:		
Deferred government grants due after more than one year	<u>10,462</u>	<u>15,692</u>

Erne East Community Partnership Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 28 April 2018

15. Analysis of charitable funds

Unrestricted funds

	At 29 April 2017	Income	Expenditure	At 28 April 2018
	£	£	£	£
Unrestricted funds	<u>120,770</u>	<u>89,207</u>	<u>(87,979)</u>	<u>121,998</u>

Restricted funds

	At 29 April 2017	Income	Expenditure	At 28 April 2018
	£	£	£	£
Restricted funds	<u>—</u>	<u>339,946</u>	<u>(339,946)</u>	<u>—</u>

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Tangible fixed assets	6,770	—	6,770	13,540
Current assets	125,690	102,166	227,856	225,249
Creditors less than 1 year	—	(102,166)	(102,166)	(102,326)
Creditors greater than 1 year	<u>(10,462)</u>	<u>—</u>	<u>(10,462)</u>	<u>(15,692)</u>
Net assets	<u>121,998</u>	<u>—</u>	<u>121,998</u>	<u>120,771</u>

Erne East Community Partnership Limited
Company Limited by Guarantee
Management Information
Year ended 28 April 2018

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

Erne East Community Partnership Limited

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 28 April 2018

	2018 £	2017 £
Income and endowments		
Donations and legacies		
Activity Fees, Donations and Room Hire Received	11,536	–
Flexicare income	2,827	9,010
Project contribution to wages	112,519	2,478
Social car income	2,636	99,389
Stay and play	885	878
Lakeland Community Care Contribution	–	2,790
DAPT: Alcohol and substance abuse	500	–
WHST: Mens health	500	–
Tractor run	–	238
WHST: Youth	150	–
WHST: World mental health day	35	165
Red cross	435	500
ASCERT	–	500
ARC Summer scheme funding	5,000	4,000
P H A - Walking group	120	–
Darkness into light	19,907	6,155
Men's shed donations	200	563
Dennet Interchange: Wellbeing Plans	8,000	8,000
PHA: Slippage	13,563	9,641
PHA: ASIST	32,414	2,906
Big Lottery: Safe & Well Grant	–	11,788
Co-Operation Ireland	9,760	–
Public Health Authority: CLEAR Grant	–	5,000
WHST: CYPSP funding	–	3,000
Public Health Agency: Core Funding	56,333	55,593
PHA: Falls Prevention Funding	51,852	51,172
PHA: Falls Slippage	15,583	20,714
Public Health Agency: Health Promoting Homes	12,863	24,345
LIDL grant	4,750	–
Public Health Agency: Addendum	–	24,000
Gannett Foundation	4,988	–
International Fund for Ireland: Peace Impact Programme	36,968	–
SWAP: EDEN project	1,196	–
Playboard: Out Of School Project Funding	14,470	23,309
Arts Council for Northern Ireland	–	450
CDHN: Community Pharmacy Funding	4,956	4,556
B E A M A	4,145	–
	<u>429,091</u>	<u>371,140</u>
Investment income		
Bank interest	62	78
	<u>62</u>	<u>78</u>
Total income	<u>429,153</u>	<u>371,218</u>

Erne East Community Partnership Limited

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 28 April 2018

	2018	2017
	£	£
Expenditure		
Expenditure on charitable activities		
CYPSP expenditure	–	3,000
Social car scheme volunteers	6,348	3,958
Programme expenses	3,382	362
Health Promoting Homes expenses	12,863	24,345
FALLS preventions project expenses	51,852	51,172
Playboard: Out of school project costs	14,470	23,309
PHA Core addendum expenditure	–	24,000
Community pharmacy project costs	5,186	6,312
Stay and play expenditure	885	878
Flexicare expenditure	3,120	2,478
Co-Operation Ireland programme costs	9,760	–
EDEN programme costs	1,378	–
Peace Impact Plan programme costs	11,784	–
Darkness Into Light	19,907	6,155
Men's shed expenditure	9,472	1,388
Walking group expenditure	120	–
ASIST expenditure	32,414	2,906
PHA FALLS slippage expenditure	15,583	20,714
PHA slippage	13,563	9,641
Dennett Interchange expenditure - HWBP	8,000	8,000
Tractor run costs	–	238
Summer scheme expenditure	5,000	4,000
Red Cross project	436	500
Arts care	–	450
Administration and management fees	35,110	53,769
World Mental Health Day	–	165
ASCERT expenditure	–	500
CLEAR expenditure	–	5,000
Smoking cessation	–	850
Wages and salaries	121,553	103,972
Pension costs	1,622	–
Rent	15,724	14,961
Light and heat	4,949	4,749
Repairs and maintenance	2,289	2,008
Insurance	3,984	4,589
Venue hire	548	718
Travel expenses	3,400	5,195
Promotion and advertising	837	677
Sundries and accountancy fees	1,881	1,510
Legal and professional fees	315	339
Consultancy fees	–	5,580
Telephone	2,168	1,707
Stationery and postage	3,995	5,602
Amortisation	(5,230)	(5,230)
Depreciation	6,770	6,770
Bank fees and interest	738	701
Staff training and conference fees	530	–
Computer costs	1,219	900
Membership fees	–	1,020
	427,925	155,768

Erne East Community Partnership Limited

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 28 April 2018

Total expenditure	<u>427,925</u>	<u>409,858</u>
Net income/(expenditure)	<u>1,228</u>	<u>(38,640)</u>