

COMPANY REGISTRATION NUMBER: NI037202

CHARITY REGISTRATION NUMBER: NIC100296

**Erne East Community Partnership Limited**  
**Company Limited by Guarantee**  
**Financial Statements**  
**28 April 2023**

WEDNESDAY



JNI \*JCUF464G\* #65  
10/01/2024  
COMPANIES HOUSE

**SP McCaffrey & CO**  
Chartered accountants & statutory auditor  
50 Campsie Road  
Omagh  
Co Tyrone  
BT79 0AG

**Erne East Community Partnership Limited**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 28 April 2023**

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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 2023**

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 28 April 2023.

**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 (Retired 14 June 2022)  
Mr B Cosgrove  
Mrs A McAdam (Retired 14 June 2022)  
Mr J Beattie  
Mr Thomas Campbell

**Company secretary** Kathleen Breen

**Auditor** SP McCaffrey & Co  
Chartered accountants & statutory auditor  
50 Campsie Road  
Omagh  
Co Tyrone  
BT79 0AG

**Bankers** Bank of Ireland  
Townhall Street  
Enniskillen  
Co Fermanagh  
BT74 7BD

**Solicitors** Murphy & McManus Solicitors  
143 Main Street  
Lisnaskea  
Co Fermanagh  
BT92 0JE

# Erne East Community Partnership Limited

## Company Limited by Guarantee

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

Year ended 28 April 2023

#### 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).

##### 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.

# Erne East Community Partnership Limited

## Company Limited by Guarantee

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

Year ended 28 April 2023

#### Objectives and activities *(continued)*

##### 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 2023

#### Objectives and activities *(continued)*

##### Details of significant activities

During the year to the 28th April 2023 a total of 9394 individuals benefited from health and well-being activities a significant increase from the 1286 reported the previous year and more on a par to good performances in previous years. The PHA reporting system was used to describe performance in various areas relating to health improvement and wellbeing.

Theme 1. Give every Child and Young Person the Best Start - A total of 3423 people participated in interventions or activities addressing this theme.

Theme 2. Mental Health - A total of 2880 participants took part in interventions or activities addressing this theme during the period.

Theme 3. Physical Health/ Condition Management - A total of 1282 people participated in interventions or activities addressing physical health, good nutrition and condition management.

Theme 4. Smoking Intervention/Cessation - 752 beneficiaries were recorded on brief intervention workshops with 8 completing a 12 week group smoking cessation class.

Theme 5. Addictions - 618 benefited from interventions related to addiction this included attendance at a weekly drop-in centre for alcohol addiction and mental health.

Theme 6. Poverty - 327 benefited from various initiatives to address poverty and marginalised community groups including referrals for various benefits and schemes, a NIHE Homelessness Prevention Programme, F&ODC Anti-poverty Scheme, foodbank referrals, slow cooker and energy efficiency advice.

Theme 7. 112 individuals undertook volunteer and staff training on issues such as health and safety, community first responder (defibrillator scheme) and dementia training for family members.

Numbers of people using the centre increased significantly in the year. individuals undertook volunteer and staff training on issues such as health and safety, community first responder (defibrillator scheme) and dementia training for family members.

This year's accounts indicate a surplus of £6,006. Income in the period rose/ by 18%. Some new contracts were secured to replace funding lost in 2021-2022.

Some underlying issues remained regarding the sustainability of the project. The final quarter of the year is largely reflective of other quarters in that 28 funding sources or projects without funding were operational in this 3 month period. This places a large administrative burden on staff. None of these funding sources were guaranteed in contracts that exceeded more than a year. Community benefit is ensured by the organisation taking on programme activities that tackle increasingly poor access to services and also poverty and cost of living issues in the locality. However, for many of these services the organisation receives marginal and sometimes no financial compensation. Key services such as community first responders, the drop-in centre for addictions, men's shed, Bryson Energy vouchers greatly benefit the community but are a financial cost to the organisation. This ensure some staff constantly work unpaid overtime and for many years have foregone salary increases.

During the financial year the Public Health Agency provided welcome funding for the organisation to recruit first responder volunteers and undertake a number of training initiatives to help insure good Health and Safety Practice and quality of service.

While numbers of participants increased substantially this year there are a number of concerns for management. The current lack of availability of funding either through E.U. or Stormont is creating a highly competitive funding environment for a reduced number of available contracts. The implications

# Erne East Community Partnership Limited

## Company Limited by Guarantee

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

Year ended 28 April 2023

#### Objectives and activities *(continued)*

of the new health and well-being remit that the Fermanagh and Omagh is implementing is also unclear will they support existing providers including ourselves or seek develop a new model that may compete for scarce resources.

Many of these factors are beyond management control. However, management are keen that the organization adopts new and innovative ways of work to remain competitive and to try and secure our future. We observe that organizations that develop a social economy aspect to their funding streams and can generate some of their own income are more financially secure. In the 2023-24 financial year a bid by our organization has been accepted for a main street property in Lisnaskea. This fulfils a long term aim of the organization to own a building and avoid the expense of leasing premises. The size of the building will enable us to have all our services on the one site and develop new services to the advantage of the local community in Erne East. A main street property vacant for over 10 years will be brought back to life greatly improving the streetscape of Fermanagh's second town. The property could not have been secured without community donations and further support will be required. The new premises offer the opportunity to develop income generating capacity through social economy projects and improve our sustainability. We also hope the energy efficiency can be incorporated at the design stage.

The organization feels reenergized by this exciting development and are up to the undoubted challenges that sourcing funds and developing the new premises will require.

#### 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 £195,000 and will endeavour to reach this figure in the next few years. The trustees review the Reserves Policy annually.

##### 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.

##### Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

# Erne East Community Partnership Limited

## Company Limited by Guarantee

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

#### Year ended 28 April 2023

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 incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

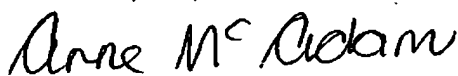
- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

#### 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 13 December 2023 and signed on behalf of the board of trustees by:



Mrs A McAdam  
Trustee



# **Erne East Community Partnership Limited**

**Company Limited by Guarantee**

## **Independent Auditor's Report to the Members of Erne East Community Partnership Limited**

**Year ended 28 April 2023**

### **Opinion**

We have audited the financial statements of Erne East Community Partnership Limited (the 'charity') for the year ended 28 April 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 28 April 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

# **Erne East Community Partnership Limited**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Erne East Community Partnership Limited (continued)**

**Year ended 28 April 2023**

#### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

# Erne East Community Partnership Limited

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Erne East Community Partnership Limited *(continued)*

Year ended 28 April 2023

#### Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

# Erne East Community Partnership Limited

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Erne East Community Partnership Limited *(continued)*

Year ended 28 April 2023

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### Use of our report

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



Gary Thompson (Senior Statutory Auditor)

For and on behalf of  
SP McCaffrey & Co  
Chartered accountants & statutory auditor

50 Campsie Road  
Omagh  
Co Tyrone  
BT79 0AG

13 December 2023

# Erne East Community Partnership Limited

## Company Limited by Guarantee

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

Year ended 28 April 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies		125,961	315,953	441,914	363,955
Investment income	4	55	–	55	34
<b>Total income</b>		<u>126,016</u>	<u>315,953</u>	<u>441,969</u>	<u>363,989</u>
<b>Expenditure</b>					
Expenditure on charitable activities		120,010	315,953	435,963	362,196
<b>Total expenditure</b>		<u>120,010</u>	<u>315,953</u>	<u>435,963</u>	<u>362,196</u>
<b>Net income and net movement in funds</b>		<u>6,006</u>	<u>–</u>	<u>6,006</u>	<u>1,793</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		214,742	–	214,742	212,949
<b>Total funds carried forward</b>		<u>220,748</u>	<u>–</u>	<u>220,748</u>	<u>214,742</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 13 to 16 form part of these financial statements.

# Erne East Community Partnership Limited

Company Limited by Guarantee

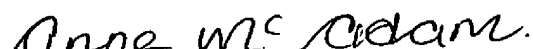
Statement of Financial Position

28 April 2023

	Note	2023 £	£	2022 £
<b>Current assets</b>				
Debtors	7	74,274		187,140
Cash at bank and in hand		<u>255,351</u>		<u>255,118</u>
		<b>329,625</b>		<b>442,258</b>
<b>Creditors: amounts falling due within one year</b>	8	<u>108,877</u>		<u>227,516</u>
<b>Net current assets</b>			<b>220,748</b>	<b>214,742</b>
<b>Total assets less current liabilities</b>			<b>220,748</b>	<b>214,742</b>
<b>Funds of the charity</b>				
Unrestricted funds			<b>220,748</b>	<b>214,742</b>
<b>Total charity funds</b>			<b>220,748</b>	<b>214,742</b>

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

These financial statements were approved by the board of trustees and authorised for issue on 13 December 2023, and are signed on behalf of the board by:

  
Mrs A McAdam  
Trustee

The notes on pages 13 to 16 form part of these financial statements.

# Erne East Community Partnership Limited

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 28 April 2023

#### 1. General information

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

#### 2. Statement of compliance

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

#### 3. Accounting policies

##### Basis of preparation

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

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

##### Going concern

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

##### Fund accounting

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

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

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

##### Tangible assets

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

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

# Erne East Community Partnership Limited

## Company Limited by Guarantee

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

#### Year ended 28 April 2023

#### 3. Accounting policies *(continued)*

##### Depreciation

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

Equipment - 33% straight line

##### Government grants

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

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

#### 4. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest	<u>55</u>	<u>55</u>	<u>34</u>	<u>34</u>

#### 5. Staff costs

The average head count of employees during the year was Nil (2022: 7). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of Staff	<u>8</u>	<u>7</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).



# Erne East Community Partnership Limited

## Company Limited by Guarantee

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

Year ended 28 April 2023

#### 6. Tangible fixed assets

	Equipment £	Total £
<b>Cost</b>		
At 29 April 2022 and 28 April 2023	147,485	<u>147,485</u>
<b>Depreciation</b>		
At 29 April 2022 and 28 April 2023	147,485	<u>147,485</u>
<b>Carrying amount</b>		
At 28 April 2023	<u>—</u>	<u>—</u>
At 28 April 2022	<u>—</u>	<u>—</u>

#### 7. Debtors

	2023 £	2022 £
Trade debtors	47,368	130,750
Other debtors (see below)	<u>26,906</u>	<u>56,390</u>
	<u>74,274</u>	<u>187,140</u>
	<b>2023</b>	<b>2022</b>
	£	£
<b>Other debtors</b>		
Grant due: Public Health Agency Slippage	—	1,562
Grants due: Fermanagh and Omagh District Council	1,999	—
Grants due: Public Health Agency Core Funding	—	14,071
Grants due: CoHSync Funding	5,840	—
Grants due: The Executive Office	—	10,390
Grants due: LORAG pain management	—	1,600
Grants due: Recovery College funding	—	19,111
Grants due: Public Health Agency Smoking Cessation	15,312	—
Grant due: Arts Council for Northern Ireland	777	—
Grant due: DAERA Social Prescribing	<u>2,978</u>	<u>9,656</u>
	<u>26,906</u>	<u>56,390</u>

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

	2023 £	2022 £
Trade creditors	86,205	170,159
Social security and other taxes	1,884	1,833
Grants in advance (see below)	<u>20,788</u>	<u>55,524</u>
	<u>108,877</u>	<u>227,516</u>

# Erne East Community Partnership Limited

## Company Limited by Guarantee

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

Year ended 28 April 2023

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

	2023	2022
	£	£
Grants in advance		
Grants in advance: Public Health Agency Strategic Plan funding		10,000
Grants in advance: FALLS Prevention	–	8,324
Grants in advance: Old Library Trust	–	1,684
Grants in advance: Arts Council for Northern Ireland	741	741
Grants in advance: Darkness into light	7,978	9,147
Grants in advance: Big Lottery Charities Fund	12,069	24,138
Grants in advance: Big Lottery Awards for All	–	1,490
	<u>20,788</u>	<u>55,524</u>