

## **Fibromyalgia Awareness NI (Fmani)**

Charity number NIC100292

### **Financial Statements**

for the period 1st October 2017 to 30th September 2018

## **Financial Statements**

for the period 1st October 2017 to 30th September 2018

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# **Fibromyalgia Awareness NI (Fmani)**

## **Trustees' report**

The Trustees during the year were:

### **Name**

|                   |                     |
|-------------------|---------------------|
| David Moore       | Founder             |
| Victoria Brownlee | Chair               |
| Elaine Hart       | Deputy Chair        |
| Benny Hart        | Fundraising Manager |

## **Method of appointment**

Trustees are elected by the members at the AGM

## **Registered address**

2 Catherine Street  
Limavady  
County Londonderry  
BT49 9DB

## **Bankers**

Ulster Bank  
30-32 Catherine Street  
Limavady  
Co Londonderry  
BT49 9DB

## **Governing document**

CONSTITUTION ADOPTED 13TH OCTOBER 2014.

## **Objects of the organisation**

The objects of the charity are: The advancement of health or the saving of lives, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

## **Independent Examiners**

Community Accountancy Services Northern Ireland  
43 John Street  
Cityside  
Derry  
Co Londonderry  
Northern Ireland  
BT48 6JY

**Fibromyalgia Awareness NI (Fmani)**  
**Trustees' report continued**

**Statement of Trustees responsibilities**

Charity law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charity. In preparing those financial statements, the trustees are required to:

- \* select suitable accounting policies and apply them consistently
- \* make reasonable and prudent judgements and estimates
- \* prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue to run.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial accounts comply with charity commission guidelines. 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.

Signed on behalf of the trustees by:

Signature.....

Name.....

Date.....

# Fibromyalgia Awareness NI (Fmani)

Independent examiner's report on the accounts of  
for the period 1st October 2017 to 30th September 2018

I report on the accounts of the charity set out on pages 6 to 7  
**This is a statutory independent examination.**

## Respective responsibilities of the trustees and the examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

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 Commission under section 65(9)(b) of the Charities Act
- \*state whether particular matters have come to my attention.

## Basis of independent examiner's report

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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. My 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 charity 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 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is 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.

Date: 10th June 2019



**On behalf of Community Accountancy Services Northern Ireland**

## Fibromyalgia Awareness NI (Fmani)

### Receipts and payments account

for the period 1st October 2017 to 30th September 2018

|   | 2018<br>Unrestricted<br>funds<br>£ | 2018<br>Restricted<br>funds<br>£ | 2018<br>Total<br>funds<br>£ | 2017<br>Total<br>funds<br>£ |
|---|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Receipts</b>                           |                                    |                                  |                             |                             |
| Grants and Donations                      | 19,789                             | 923                              | 20,712                      | 27,315                      |
| Other                                     | -                                  | -                                | -                           | 44                          |
| <b>Total receipts</b>                     | <b>19,789</b>                      | <b>923</b>                       | <b>20,712</b>               | <b>27,359</b>               |
| <br>                                      |                                    |                                  |                             |                             |
| <b>Payments</b>                           |                                    |                                  |                             |                             |
| Insurance                                 | 1,118                              | -                                | 1,118                       | 724                         |
| Rent                                      | 6,900                              | -                                | 6,900                       | 6,150                       |
| Wages                                     |                                    | -                                | -                           | 5,055                       |
| Travel Expenses                           | 462                                | -                                | 462                         |                             |
| Telephones                                | 909                                | -                                | 909                         | 870                         |
| Heat, Light & Utilities                   | 1,394                              | -                                | 1,394                       | 891                         |
| Supplies                                  | 4,256                              | -                                | 4,256                       | 9,418                       |
| Printing and Stationery                   | -                                  | -                                | -                           |                             |
| Repairs and Renewals                      | 1,146                              | -                                | 1,146                       | 45                          |
| Advertising/Promotion                     | -                                  | -                                | -                           | 851                         |
| Accountancy Fees                          | 370                                | -                                | 370                         | 208                         |
| Vehicle Costs                             | 1,398                              |                                  | 1,398                       | 161                         |
| Other                                     | 2,273                              | 923                              | 3,196                       | 2,981                       |
| <b>Total payments</b>                     | <b>20,226</b>                      | <b>923</b>                       | <b>21,149</b>               | <b>27,354</b>               |
| <b>Net receipts / (payments)</b>          | <b>(437)</b>                       | <b>-</b>                         | <b>(437)</b>                | <b>5</b>                    |
| Transfers between funds                   | -                                  | -                                | -                           | -                           |
| <b>Cash fund balances brought forward</b> | <b>568</b>                         | <b>-</b>                         | <b>568</b>                  | <b>563</b>                  |
| <b>Cash fund balances carried forward</b> | <b>131</b>                         | <b>-</b>                         | <b>131</b>                  | <b>568</b>                  |

**Fibromyalgia Awareness NI (Fmani)**  
**Balance sheet**  
**as at 30th September 2018**

|                                  |     | <b>2017</b>         | <b>2017</b>  | <b>2017</b>  |
|----------------------------------|-----|---------------------|--------------|--------------|
|                                  |     | <b>Unrestricted</b> | <b>Total</b> | <b>Total</b> |
|                                  |     | £                   | £            | £            |
| <b>Fixed Assets</b>              |     |                     |              |              |
| Tangible Assets                  | (4) | -                   | -            | -            |
|                                  |     | -                   | -            | -            |
|                                  |     | <hr/>               | <hr/>        | <hr/>        |
| Cash at bank and in hand         | (5) | 131                 | 131          | 568          |
| Debtors                          |     | -                   | -            | -            |
|                                  |     | <hr/>               | <hr/>        | <hr/>        |
|                                  |     | 131                 | 131          | 568          |
|                                  |     | <hr/>               | <hr/>        | <hr/>        |
| Creditors                        |     | -                   | -            | -            |
| <b>Total current liabilities</b> |     | <hr/>               | <hr/>        | <hr/>        |
|                                  |     | -                   | -            | -            |
|                                  |     | <hr/>               | <hr/>        | <hr/>        |
| <b>Net assets</b>                |     | 131                 | 131          | 568          |
|                                  |     | <hr/>               | <hr/>        | <hr/>        |
| <b>Funds</b>                     |     |                     |              |              |
| Restricted Funds                 |     | -                   | -            | -            |
| Unrestricted funds               |     | 131                 | 131          | 568          |
| <b>Total Funds</b>               |     | <hr/>               | <hr/>        | <hr/>        |
|                                  |     | 131                 | 131          | 568          |
|                                  |     | <hr/>               | <hr/>        | <hr/>        |

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with charity commission guidelines and preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year.

The financial statements were approved at a meeting of the trustees.  
and signed on its behalf by:

Signature.....

Date.....

# **Fibromyalgia Awareness NI (Fmani)**

Notes to the accounts

**for the period 1st October 2017 to 30th September 2018**

## **1 Accounting Policies**

### **a Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities.

### **b Income**

Donations and legacies are accounted for when received by the charity. Other income is accounted for on an accruals basis as far as is prudent to do so.

### **c Grants**

Revenue grants are recognised in the Statement of Financial Activities on receipt, subject to any required conditions being met or services being provided. Capital grants are recognised on receipt in the Statement of Financial Activities. This policy has been adopted to give a true and fair view as recommended by the SORP

### **d Taxation**

As a registered charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

### **e Tangible Fixed Assets**

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £1,000.

Rates of depreciation

Computer Equipment:100%

Office Equipment:100%

Other Equipment:100%

### **f Fund accounting**

Funds held by the organisation are either:

#### **Unrestricted general funds**

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

#### **Restricted funds**

These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

#### **Designated funds**

These are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.