



Patton Rainey & Associates

Chartered Accountants and Registered Auditors

**Registered Charity Number
NIC 100448**

ASSOCIATION OF FRIENDS OF FERMANAGH COUNTY MUSEUM

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022



Registered to carry out audit work and regulated for a range of investment business activities in the United Kingdom by the Institute of Chartered Accountants in Ireland

ASSOCIATION OF FRIENDS OF FERMANAGH COUNTY MUSEUM

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FOR THE YEAR ENDED 31 DECEMBER 2022

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ASSOCIATION OF FRIENDS OF FERMANAGH COUNTY MUSEUM

**INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF
ASSOCIATION OF FRIENDS OF FERMANAGH COUNTY MUSEUM
FOR THE YEAR ENDED 31 DECEMBER 2022**

I report on the accounts of the Trust for the year ended 31 December 2022, which is set on page 4.

Respective Responsibilities of Charity Trustees and Examiner

As the Charity's Trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. Having satisfied myself that the charity is not subject to audit under Charities Legislation 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 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.



ASSOCIATION OF FRIENDS OF FERMANAGH COUNTY MUSEUM

**INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF
ASSOCIATION OF FRIENDS OF FERMANAGH COUNTY MUSEUM
FOR THE YEAR ENDED 31 DECEMBER 2022**

Independent Examiner's Report

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.

Stephanie Stenson FCA
Patton Rainey & Associates
Chartered Accountants
6 East Bridge Street
Enniskillen
Co Fermanagh
BT74 7BT

Date: 31 May 2023

ASSOCIATION OF FRIENDS OF FERMANAGH COUNTY MUSEUM

**RECEIPTS & PAYMENTS ACCOUNT - STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 31 DECEMBER 2022**

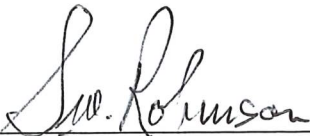
	Restricted Funds 2022	Unrestricted Funds 2022	Total 2022	Total 2021
	£	£	£	£
Income				
Donations	0	350	350	350
Membership Subscriptions	0	960	960	750
Bank Interest received	0	26	26	1
Gift Aid	<u>0</u>	<u>88</u>	<u>88</u>	<u>0</u>
	<u>0</u>	<u>1,424</u>	<u>1,424</u>	<u>1,101</u>
Expenditure				
BAFM Membership	0	400	400	227
Bank Fees	0	30	30	25
Museum Donation	0	0	0	4,000
Accountancy	<u>0</u>	<u>720</u>	<u>720</u>	<u>0</u>
	<u>0</u>	<u>1,150</u>	<u>1,150</u>	<u>4,252</u>
Net Income (Expenditure) for the year			274	(3,151)
Total Funds brought forward			<u>16,625</u>	<u>19,776</u>
Total Funds carried forward			<u>16,899</u>	<u>16,625</u>

ASSOCIATION OF FRIENDS OF FERMANAGH COUNTY MUSEUM

**STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	At 1 Jan 2022	Incoming Resources	Outgoing Resources	At 31 Dec 2022	At 31 Dec 2021
	£	£	£	£	£
Funds Reconciliation					
Restricted Funds	0	0	0	0	0
Unrestricted Funds - - General Funds	<u>16,625</u>	<u>1,424</u>	<u>1,150</u>	<u>16,899</u>	<u>16,625</u>
Total Funds	<u>16,625</u>	<u>1,424</u>	<u>1,150</u>	<u>16,899</u>	<u>16,625</u>
Bank and Cash Balances					
Bank Deposit Accounts				11,916	11,855
Bank Current Account				4,983	4,770
Cash in Hand				<u>0</u>	<u>0</u>
				<u>16,899</u>	<u>16,625</u>
Other Assets (Unrestricted Funds) (3)					
Monies owed by Fermanagh County Museum				<u>2,000</u>	<u>0</u>

The financial statements were approved by the Board of Trustees on 31 May 2023 and were signed on its behalf by:



Mr Samuel Robinson - Trustee

ASSOCIATION OF FRIENDS OF FERMANAGH COUNTY MUSEUM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

Income & Expenditure recognition policy

Income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to 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.

Taxation

The charity is exempt from corporation tax on its charitable activities

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRANSACTIONS WITH THE TRUSTEES

There were no transactions with the Trustees during the year.

3. OTHER ASSETS

During the year ended 31 December 2021 a duplicated payment of £2,000 was made to Fermanagh County Museum and was repaid to the Charity in January 2023.