

COMPANY REGISTRATION NUMBER: NI043260  
CHARITY REGISTRATION NUMBER: NIC100599

**Devenish Partnership Forum  
Company Limited by Guarantee  
Unaudited Financial Statements  
31 March 2023**

**DRAFT ACCOUNTS**

**SP McCAFFREY & CO**

Chartered accountants  
50 Campsie Road  
Omagh  
Co Tyrone  
BT79 0AG

**Devenish Partnership Forum**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 March 2023**

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# Devenish Partnership Forum

## Company Limited by Guarantee

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

Year ended 31 March 2023

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 31 March 2023.

#### Reference and administrative details

**Registered charity name** Devenish Partnership Forum

**Charity registration number** NIC100599

**Company registration number** NI043260

**Principal office and registered office** 26 Yoan Road  
Kilmacormick  
Enniskillen  
Co Fermanagh

#### The trustees

Josie Maguire  
Michael Callaghan (Retired 8 April 2022)  
Margaret Shannon  
Marian Haggins  
Michael Tummon (Appointed 23 September 2022)

**Company secretary** Marian Haggins

**Independent examiner** SP McCaffrey & Co Chartered Accountants  
50 Campsie Road  
Omagh  
Co Tyrone  
BT79 0AG

#### Structure, governance and management

##### Governing document

Devenish Partnership Forum is a company limited by guarantee (Registration Number NI043260). The company is governed by its Memorandum of Articles of Association. The company is recognised as a charity by HMRC.

# Devenish Partnership Forum

## Company Limited by Guarantee

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

Year ended 31 March 2023

#### Structure, governance and management *(continued)*

##### Governance

Devenish Partnership Forum (DPF) 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 directors and Management Committee of DPF 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. The Board of directors are responsible for taking the strategic decisions of how the Charity will move forward and who also are responsible for appointments to the board.

It is essential that DPF 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, internal controls, and audit requirements associated with the use of online banking.

##### Objectives and activities

##### Principal activity

The principal activity of the company is to promote the benefit of the inhabitants of Kilmacormick I and II, Cornagrade and Hillview estates in Enniskillen by associating the statutory authorities, community and voluntary organisations and inhabitants in a common effort to:-

- a) advance community development
- b) provide and maintain a forum where member organisations can join together to find mutual support
- c) relieve those in need
- d) advance health and promote physical well-being
- e) advance education and training
- f) promote the enhancement and protection of the natural and built environment
- g) develop the capacity and skills of residents
- h) provide facilities in the interests of social welfare
- i) promote good community relations
- j) promote other such charitable purposes as may from time to time be determined

The Board of Trustees will aim to meet these objectives by securing funding to enable it to continue to offer a wide range of programmes for the benefit of those that it has been set up to help.

##### Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

##### Achievements and performance

The Charity has once again been successful in attracting funding during the year. Incoming resources of £232,000 were secured during the year. This enabled the Charity to deliver many programmes during the year to meet its objectives as stated above. The most notable of the programmes being, 'Early Days' and 'Homework Club' both supported by the Department for Communities and The HEROES Project funded by the Special EU Programmes Body. The Charity continues to be held in high regard by both its funders and the local community in which it operates.

# Devenish Partnership Forum

## Company Limited by Guarantee

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

Year ended 31 March 2023

#### Financial review

##### Review of the Business

Against the backdrop of limited resources and insecurities over funding, the charity, with the aid of sound financial management and the support of both its staff and volunteers have continued to plan and develop our services.

##### Principal Funding Sources

The principal funding sources for the charity are currently by way of grant income from Department for Communities and Children in Need. We also received grant income from the Education Authority and Fermanagh and Omagh District Council. Currently we are working with Supporting Communities NI to identify possible opportunities for a wider range of funding for the future.

##### Reserves Policy

The trustees of DPF have set a reserves policy which require that reserves be maintained at a level which ensures that the charity's core activity could continue during a period of unforeseen difficulty and to assist in the future strategic development of the organisation. The trustees have agreed that the Charity should endeavour to hold reserves at an amount not less than £60,000 in an effort to minimise the risks identified by the charity.

##### Plans for future periods

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements. Plans are also being developed to work on a number of applications in the hope of obtaining additional funding.

##### Trustees Responsibilities

The trustees (who are also the directors of the Devenish Partnership Forum for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statement in accordance with applicable law and regulations. Company law requires the trustees to prepare financial statements for each financial year. Under the law the trustees have elected to prepare the financial statements in accordance with United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:" Select suitable accounting policies and then apply them consistently" Observe the methods and principles in the Charities SORP

" Make judgements and accounting estimates that are reasonable and prudent; and" Prepare the financial statements on the going concern basis unless it is inappropriate to presume to that charity will continue in operation. 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.

# **Devenish Partnership Forum**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2023**

The trustees' annual report and the strategic report were approved on 5 December 2023 and signed on behalf of the board of trustees by:

Marian Haggins  
Charity Secretary

# Devenish Partnership Forum

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Devenish Partnership Forum

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Devenish Partnership Forum ('the charity') for the year ended 31 March 2023.

#### 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

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).

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.

SP McCaffrey & Co  
Chartered Accountants  
Independent Examiner

50 Campsie Road  
Omagh  
Co Tyrone  
BT79 0AG

**Devenish Partnership Forum**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**  
**Year ended 31 March 2023**

		Unrestricted funds £	<b>2023</b> Restricted funds £	<b>Total funds</b> £	2022 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	5	–	230,254	<b>230,254</b>	307,803
Other trading activities	6	1,819	–	<b>1,819</b>	9,763
<b>Total income</b>		<u>1,819</u>	<u>230,254</u>	<u><b>232,073</b></u>	<u>317,566</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	23,757	231,290	<b>255,046</b>	311,737
<b>Total expenditure</b>		<u>23,757</u>	<u>231,290</u>	<u><b>255,046</b></u>	<u>311,737</u>
<b>Net (expenditure)/income and net movement in funds</b>					
		<u>(21,938)</u>	<u>(1,036)</u>	<u><b>(22,973)</b></u>	<u>5,829</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		183,310	1,036	<b>184,346</b>	178,517
<b>Total funds carried forward</b>		<u>161,372</u>	<u>–</u>	<u><b>161,372</b></u>	<u>184,347</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 9 to 17 form part of these financial statements.

# Devenish Partnership Forum

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2023

	Note	2023 £	£	2022 £
<b>Fixed assets</b>				
Tangible fixed assets	13		140,513	145,096
<b>Current assets</b>				
Debtors	14	54,567		67,120
Cash at bank and in hand		33,309		36,385
		<u>87,876</u>		<u>103,505</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>64,998</u>		<u>49,360</u>
<b>Net current assets</b>			<u>22,878</u>	<u>54,145</u>
<b>Total assets less current liabilities</b>			<b>163,391</b>	199,241
<b>Creditors: amounts falling due after more than one year</b>				
Accruals and deferred income			<u>2,018</u>	<u>14,895</u>
<b>Net assets</b>			<u><b>161,373</b></u>	<u>184,346</u>
<b>Funds of the charity</b>				
Restricted funds			-	1,036
Unrestricted funds			<u>161,372</u>	<u>183,311</u>
<b>Total charity funds</b>	18		<u><b>161,372</b></u>	<u>184,347</u>

For the year ending 31 March 2023 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 9 to 17 form part of these financial statements.

**Devenish Partnership Forum**  
**Company Limited by Guarantee**  
**Statement of Financial Position** *(continued)*

**31 March 2023**

These financial statements were approved by the board of trustees and authorised for issue on 5 December 2023, and are signed on behalf of the board by:

Marian Haggins  
Trustee

Michael Tummon  
Trustee

The notes on pages 9 to 17 form part of these financial statements.

# Devenish Partnership Forum

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 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 26 Yoan Road, Kilmacormick, Enniskillen, Co Fermanagh.

#### 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.

##### Judgements and key sources of estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### 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.

# Devenish Partnership Forum

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

#### 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

All fixed assets are initially recorded at cost.

# Devenish Partnership Forum

## Company Limited by Guarantee

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

#### Year ended 31 March 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:

Land & Buildings	-	4% straight line
Fixtures & Fittings	-	20% reducing balance
Computer Equipment	-	20% reducing balance
Plant & Machinery	-	20% reducing balance

##### 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.

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.

# Devenish Partnership Forum

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

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

##### Financial instruments *(continued)*

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.

#### 4. Limited by guarantee

The company is limited by guarantee, the members being required to pay not more than £5 in the event of a winding up.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	–	–	–

# Devenish Partnership Forum

## Company Limited by Guarantee

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

Year ended 31 March 2023

#### 5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Grants</b>			
Sisters of Mercy	–	1,036	1,036
DFC - Homework Club	–	55,905	55,905
Mencap - Heroes Project	–	29,575	29,575
WH SCT - Investing in Your Health	–	29,814	29,814
South West College	–	720	720
DFC - Light & Heat Support	–	1,500	1,500
DFC - Early Days	–	102,435	102,435
Education Authority	–	–	–
DFE Apprenticeship	–	3,000	3,000
Children In Need	–	–	–
DPF General	–	769	769
Hillview & Kilmacormick Housing Association	–	1,942	1,942
ASDA Funding	–	818	818
Tesco Community Funding	–	1,000	1,000
Fermanagh & Omagh District Council	–	740	740
FODC - Youth Claim	–	1,000	1,000
Education Restart	–	–	–
	–	230,254	230,254
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	9,115	–	9,115
<b>Grants</b>			
Sisters of Mercy	–	2,464	2,464
DFC - Homework Club	–	55,329	55,329
Mencap - Heroes Project	–	68,150	68,150
WH SCT - Investing in Your Health	–	30,703	30,703
South West College	–	–	–
DFC - Light & Heat Support	–	–	–
DFC - Early Days	–	116,223	116,223
Education Authority	–	2,000	2,000
DFE Apprenticeship	–	–	–
Children In Need	–	16,871	16,871
DPF General	–	–	–
Hillview & Kilmacormick Housing Association	–	–	–
ASDA Funding	–	–	–
Tesco Community Funding	–	–	–
Fermanagh & Omagh District Council	–	–	–
FODC - Youth Claim	–	6,478	6,478
Education Restart	–	470	470
	9,115	298,688	307,803

# Devenish Partnership Forum

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

#### 6. Other trading activities

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Fundraising	–	–	2,661	2,661
Early Days	300	<b>300</b>	2,720	2,720
Allotment Donations	519	<b>519</b>	610	610
Homework Club Donations	300	<b>300</b>	2,862	2,862
Health Donations	700	<b>700</b>	910	910
	<u>1,819</u>	<u><b>1,819</b></u>	<u>9,763</u>	<u>9,763</u>

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2023 £</b>
Devenish Partnership Forum	18,279	36,898	<b>55,178</b>
Neighbourhood Renewal Homework & Activity Club	5,478	49,672	<b>55,151</b>
Investing In Your Health	–	25,198	<b>25,198</b>
Children In Need	–	–	<b>–</b>
Early Days	–	105,762	<b>105,762</b>
Mencap - Heroes Project	–	13,760	<b>13,757</b>
	<u>23,757</u>	<u>231,290</u>	<u><b>255,046</b></u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Devenish Partnership Forum	14,084	25,379	39,462
Neighbourhood Renewal Homework & Activity Club	–	53,784	53,784
Investing In Your Health	–	27,849	27,849
Children In Need	–	19,045	19,045
Early Days	–	116,552	116,552
Mencap - Heroes Project	–	55,043	55,045
	<u>14,084</u>	<u>297,652</u>	<u>311,737</u>

# Devenish Partnership Forum

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

#### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	<b>Total funds 2023 £</b>	Total fund 2022 £
Devenish Partnership Forum	55,178	<b>55,178</b>	39,462
Neighbourhood Renewal Homework & Activity Club	55,151	<b>55,151</b>	53,784
Investing In Your Health	25,198	<b>25,198</b>	27,849
Children In Need	–	<b>–</b>	19,045
Early Days	105,762	<b>105,762</b>	116,552
Mencap - Heroes Project	13,757	<b>13,757</b>	55,045
	<u>255,046</u>	<u><b>255,046</b></u>	<u>311,737</u>

#### 9. Net (expenditure)/income

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

	<b>2023 £</b>	2022 £
Depreciation of tangible fixed assets	<u><b>5,821</b></u>	<u>5,679</u>

#### 10. Independent examination fees

	<b>2023 £</b>	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u><b>1,573</b></u>	<u>1,573</u>

#### 11. Staff costs

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

	<b>2023 £</b>	2022 £
Wages and salaries	<u><b>154,300</b></u>	<u>204,244</u>

The average head count of employees during the year was 8 (2022: 13).

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

#### 12. Trustee remuneration and expenses

No trustee received any remuneration or other benefits.

# Devenish Partnership Forum

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

#### 13. Tangible fixed assets

	Freehold Property £	Fixtures and fittings £	Computer Equipment £	Plant & Machinery £	Total £
<b>Cost</b>					
At 1 April 2022	202,286	17,795	27,024	6,461	<b>253,566</b>
Additions	—	—	—	1,238	<b>1,238</b>
<b>At 31 March 2023</b>	<u>202,286</u>	<u>17,795</u>	<u>27,024</u>	<u>7,699</u>	<u><b>254,804</b></u>
<b>Depreciation</b>					
At 1 April 2022	59,306	17,340	26,064	5,760	<b>108,470</b>
Charge for the year	5,150	91	192	388	<b>5,821</b>
<b>At 31 March 2023</b>	<u>64,456</u>	<u>17,431</u>	<u>26,256</u>	<u>6,148</u>	<u><b>114,291</b></u>
<b>Carrying amount</b>					
<b>At 31 March 2023</b>	<u>137,830</u>	<u>364</u>	<u>768</u>	<u>1,551</u>	<u><b>140,513</b></u>
At 31 March 2022	<u>142,980</u>	<u>455</u>	<u>960</u>	<u>701</u>	<u>145,096</u>

#### 14. Debtors

	2023 £	2022 £
Trade debtors	<u>54,567</u>	<u>67,120</u>

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

	2023 £	2022 £
Trade creditors	<u>64,998</u>	<u>48,324</u>
Other creditors	—	<u>1,036</u>
	<u><b>64,998</b></u>	<u><b>49,360</b></u>

#### 16. Deferred income

	2023 £	2022 £
At 1 April 2022	<b>14,895</b>	27,772
Amount released to income	<b>(12,877)</b>	(12,877)
<b>At 31 March 2023</b>	<u><b>2,018</b></u>	<u>14,895</u>

#### 17. Government grants

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

	2023 £	2022 £
Recognised in creditors:		
Deferred government grants due after more than one year	<u><b>2,018</b></u>	<u>14,895</u>

# Devenish Partnership Forum

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

#### 18. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Unrestricted Funds	<u>183,310</u>	<u>1,819</u>	<u>(23,757)</u>	<u>161,372</u>

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
Unrestricted Funds	<u>178,517</u>	<u>18,878</u>	<u>(14,084)</u>	<u>183,311</u>

##### Restricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Restricted Funds	<u>1,036</u>	<u>230,254</u>	<u>(231,290)</u>	<u>—</u>

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
Restricted Funds	<u>—</u>	<u>298,688</u>	<u>(297,652)</u>	<u>1,036</u>

#### 19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	140,513	—	<b>140,513</b>
Current assets	87,876	—	<b>87,876</b>
Creditors less than 1 year	(64,998)	—	<b>(64,998)</b>
Creditors greater than 1 year	<u>(2,018)</u>	<u>—</u>	<u><b>(2,018)</b></u>
<b>Net assets</b>	<u>161,373</u>	<u>—</u>	<u><b>161,373</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	145,096	—	145,096
Current assets	102,468	1,036	103,504
Creditors less than 1 year	(48,323)	(1,036)	(49,359)
Creditors greater than 1 year	<u>(14,895)</u>	<u>—</u>	<u>(14,895)</u>
<b>Net assets</b>	<u>184,346</u>	<u>—</u>	<u>184,346</u>

**Devenish Partnership Forum**  
**Company Limited by Guarantee**  
**Management Information**  
**Year ended 31 March 2023**

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

# Devenish Partnership Forum

## Company Limited by Guarantee

### Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	–	9,115
Sisters of Mercy	1,036	2,464
DFC - Homework Club	55,905	55,329
Mencap - Heroes Project	29,575	68,150
WHSCT - Investing in Your Health	29,814	30,703
South West College	720	–
DFC - Light & Heat Support	1,500	–
DFC - Early Days	102,435	116,223
Education Authority	–	2,000
DFE Apprenticeship	3,000	–
Children In Need	–	16,871
DPF General	769	–
Hillview & Kilmacormick Housing Association	1,942	–
ASDA Funding	818	–
Tesco Community Funding	1,000	–
Fermanagh & Omagh District Council	740	–
FODC - Youth Claim	1,000	6,478
Education Restart	–	470
	<u>230,254</u>	<u>307,803</u>
<b>Other trading activities</b>		
Fundraising	–	2,661
Early Days	300	2,720
Allotment Donations	519	610
Homework Club Donations	300	2,862
Health Donations	700	910
	<u>1,819</u>	<u>9,763</u>
<b>Total income</b>	<u><u>232,073</u></u>	<u><u>317,566</u></u>

# Devenish Partnership Forum

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities *(continued)*

#### Year ended 31 March 2023

	2023 £	2022 £
<b><i>Activities undertaken directly</i></b>		
Direct charitable activity 3 - wages/salaries	25,148	27,799
Bank Fees	50	50
	<u>25,198</u>	<u>27,849</u>
<b>Children In Need</b>		
<b><i>Activities undertaken directly</i></b>		
Direct charitable activity 5 - wages/salaries	–	19,045
	<u>–</u>	<u>19,045</u>
<b>Early Days</b>		
<b><i>Activities undertaken directly</i></b>		
Direct charitable activity 6 - wages/salaries	41,685	49,065
Direct charitable activity 6 - light & heat	431	863
Direct charitable activity 6 - repairs & maintenance	348	–
Direct charitable activity 6 - insurance	426	426
Direct charitable activity 6 - other motor/travel costs	160	167
Direct charitable activity 6 - legal and professional fees	267	267
Direct charitable activity 6 - telephone	261	301
Stationery & Advertising	1,054	777
Activity Costs	15,863	12,790
Training Fees	117	135
Kilmacormick Playgroup	45,150	45,150
Womens Aid	–	6,611
	<u>105,762</u>	<u>116,552</u>
<b>Mencap - Heroes Project</b>		
<b><i>Activities undertaken directly</i></b>		
Direct charitable activity 7 - wages/salaries	11,405	46,853
Direct charitable activity 7 - light & heat	431	634
Direct charitable activity 7 - insurance	–	500
Direct charitable activity 7 - other motor/travel costs	–	185
Direct charitable activity 7 - legal and professional fees	–	320
Direct charitable activity 7 - telephone	65	246
Direct charitable activity 7 - stationery & advertising	133	519
Direct charitable activity 7 - Activities	1,672	1,493
Direct charitable activity 7 - Training	–	135
Programme costs	–	4,101
Bank fees	51	59
	<u>13,757</u>	<u>55,045</u>
<b>Expenditure on charitable activities</b>	<u>255,046</u>	<u>311,737</u>