

COMPANY REGISTRATION NUMBER: NI043260
CHARITY REGISTRATION NUMBER: NIC100599

**Devenish Partnership Forum
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024**

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 2024

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Devenish Partnership Forum

Company Limited by Guarantee

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

Year ended 31 March 2024

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 2024.

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

Margaret Shannon
Marian Haggins
Michael Tummon
Gerry Moohan
Siobhan Currie

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 2024

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 £256,000 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 Empowering Young People Project funded by The National Lottery, Community Fund. 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 2024

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 The National Lottery Community Fund. 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 2024

The trustees' annual report and the strategic report were approved on 7 October 2024 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 2024

I report to the trustees on my examination of the financial statements of Devenish Partnership Forum ('the charity') for the year ended 31 March 2024.

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).

Devenish Partnership Forum

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Devenish Partnership Forum *(continued)*

Year ended 31 March 2024

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 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	–	242,343	242,343	230,254
Other trading activities	6	13,390	–	13,390	1,819
Total income		<u>13,390</u>	<u>242,343</u>	<u>255,733</u>	<u>232,073</u>
Expenditure					
Expenditure on charitable activities	7,8	157	242,343	242,500	255,046
Total expenditure		<u>157</u>	<u>242,343</u>	<u>242,500</u>	<u>255,046</u>
Net income/(expenditure) and net movement in funds					
		<u>13,233</u>	<u>–</u>	<u>13,233</u>	<u>(22,973)</u>
Reconciliation of funds					
Total funds brought forward as previously reported		161,373	–	161,373	184,346
Prior year adjustment (see Note 20)		(9,937)	–	(9,937)	–
Total funds brought forward as restated		<u>151,436</u>	<u>–</u>	<u>151,436</u>	<u>184,346</u>
Total funds carried forward		<u>164,669</u>	<u>–</u>	<u>164,669</u>	<u>161,372</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 10 to 18 form part of these financial statements.

Devenish Partnership Forum

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	£	2023 £
Fixed assets				
Tangible fixed assets	13		138,566	140,513
Current assets				
Debtors	14	73,131		54,567
Cash at bank and in hand		22,715		33,309
		95,846		87,876
Creditors: amounts falling due within one year	15	65,230		64,998
Net current assets			30,616	22,878
Total assets less current liabilities			169,182	163,391
Creditors: amounts falling due after more than one year				
Accruals and deferred income			4,513	2,018
Net assets			164,669	161,373
Funds of the charity				
Unrestricted funds			164,669	161,372
Total charity funds	18		164,669	161,372

For the year ending 31 March 2024 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 10 to 18 form part of these financial statements.

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

31 March 2024

These financial statements were approved by the board of trustees and authorised for issue on 7 October 2024, and are signed on behalf of the board by:

Marian Haggins
Trustee

Michael Tummon
Trustee

The notes on pages 10 to 18 form part of these financial statements.

Devenish Partnership Forum

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

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 2024

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 2024

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 2024

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.

Devenish Partnership Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies

	Restricted Funds £	Total Funds 2024 £	Restricted Funds £	Total Funds 2023 £
Grants				
Sisters of Mercy	–	–	1,036	1,036
DFC - Homework Club	57,726	57,726	55,905	55,905
Mencap - Heroes Project	–	–	29,575	29,575
WHSCCT - Investing in Your Health	28,914	28,914	29,814	29,814
South West College	1,000	1,000	720	720
DFC - Light & Heat Support	3,000	3,000	1,500	1,500
DFC - Early Days	122,376	122,376	102,435	102,435
Education Authority	2,238	2,238	–	–
DFE Apprenticeship	–	–	3,000	3,000
DPF General	720	720	769	769
Hillview & Kilmacormick Housing Association	–	–	1,942	1,942
ASDA Funding	400	400	818	818
Tesco Community Funding	–	–	1,000	1,000
Fermanagh & Omagh District Council	–	–	740	740
FODC - Youth Claim	5,052	5,052	1,000	1,000
Big Lottery Grant	20,917	20,917	–	–
	<u>242,343</u>	<u>242,343</u>	<u>230,254</u>	<u>230,254</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Early Days	514	514	300	300
Allotment Donations	1,114	1,114	519	519
Homework Club Donations	860	860	300	300
Health Donations	–	–	700	700
Forget me nots	100	100	–	–
Kilmacormick Playgroup	10,802	10,802	–	–
	<u>13,390</u>	<u>13,390</u>	<u>1,819</u>	<u>1,819</u>

Devenish Partnership Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Devenish Partnership Forum	157	23,046	23,204
Neighbourhood Renewal Homework & Activity Club	–	52,928	52,928
Investing In Your Health	–	31,430	31,430
Early Days	–	113,821	113,821
Mencap - Heroes Project	–	–	–
Big Lottery Grant	–	21,118	21,117
	<u>157</u>	<u>242,343</u>	<u>242,500</u>

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

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2024 £	Total fund 2023 £
Devenish Partnership Forum	23,204	23,204	55,178
Neighbourhood Renewal Homework & Activity Club	52,928	52,928	55,151
Investing In Your Health	31,430	31,430	25,198
Early Days	113,821	113,821	105,762
Mencap - Heroes Project	–	–	13,757
Big Lottery Grant	21,117	21,117	–
	<u>242,500</u>	<u>242,500</u>	<u>255,046</u>

9. Net income/(expenditure)

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

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>6,621</u>	<u>5,821</u>

Devenish Partnership Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

10. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,573</u>	<u>1,573</u>

11. Staff costs

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

	2024	2023
	£	£
Wages and salaries	<u>135,546</u>	<u>154,300</u>

The average head count of employees during the year was 9 (2023: 8).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

12. Trustee remuneration and expenses

No trustee received any remuneration or other benefits.

13. Tangible fixed assets

	Freehold Property £	Fixtures and fittings £	Computer Equipment £	Plant & Machinery £	Total £
Cost					
At 1 April 2023	202,286	17,795	27,024	7,699	254,804
Additions	—	—	4,674	—	4,674
At 31 March 2024	<u>202,286</u>	<u>17,795</u>	<u>31,698</u>	<u>7,699</u>	<u>259,478</u>
Depreciation					
At 1 April 2023	64,456	17,431	26,256	6,148	114,291
Charge for the year	5,150	73	1,088	310	6,621
At 31 March 2024	<u>69,606</u>	<u>17,504</u>	<u>27,344</u>	<u>6,458</u>	<u>120,912</u>
Carrying amount					
At 31 March 2024	<u>132,680</u>	<u>291</u>	<u>4,354</u>	<u>1,241</u>	<u>138,566</u>
At 31 March 2023	<u>137,830</u>	<u>364</u>	<u>768</u>	<u>1,551</u>	<u>140,513</u>

14. Debtors

	2024	2023
	£	£
Trade debtors	<u>73,131</u>	<u>54,567</u>

Devenish Partnership Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

15. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	50,074	64,998
Grants in advance	15,156	–
	<u>65,230</u>	<u>64,998</u>

16. Deferred income

	2024	2023
	£	£
At 1 April 2023	14,895	14,895
Amount released to income	(15,052)	(12,877)
Amount deferred in year	4,670	–
At 31 March 2024	<u>4,513</u>	<u>2,018</u>

17. Government grants

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

	2024	2023
	£	£
Recognised in creditors:		
Deferred government grants due after more than one year	<u>4,513</u>	<u>2,018</u>

18. Analysis of charitable funds

Unrestricted funds

	At			Prior year	At
	1 April 2023	Income	Expenditure	adjustments	31 March 2024
	£	£	£	£	£
Unrestricted Funds	<u>161,373</u>	<u>13,390</u>	<u>(157)</u>	<u>(9,937)</u>	<u>164,669</u>

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

Devenish Partnership Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

18. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2023	Income	Expenditure	Prior year adjustments	At 31 March 2024
	£	£	£	£	£
Restricted Funds	–	242,343	(242,343)	–	–

	At 1 April 2022	Income	Expenditure	Prior year adjustments	At 31 March 2023
	£	£	£	£	£
Restricted Funds	1,036	230,254	(231,290)	–	–

19. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	138,566	–	138,566
Current assets	80,690	15,156	95,846
Creditors less than 1 year	(50,074)	(15,156)	(65,230)
Creditors greater than 1 year	(4,513)	–	(4,513)
Net assets	164,669	–	164,669

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

20. Prior year adjustments

Refers to Mencap funding overstated in previous years. An amount of £9,937 outstanding at 31 March 2023 was never received and is now considered uncollectable.

21. Related parties

During the year the charity incurred costs of £43,600 in respect of programme costs payable to Kilmacormick Community Playgroup. Devenish Partnership Forum owed £52,500 to Kilmacormick Community Playgroup at 31 March 2024. Marian Haggins is a Trustee of Devenish Partnership Forum and is a member of Kilmacormick Community Playgroup.

Devenish Partnership Forum

Company Limited by Guarantee

Management Information

Year ended 31 March 2024

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 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Sisters of Mercy	–	1,036
DFC - Homework Club	57,726	55,905
Mencap - Heroes Project	–	29,575
WHSCT - Investing in Your Health	28,914	29,814
South West College	1,000	720
DFC - Light & Heat Support	3,000	1,500
DFC - Early Days	122,376	102,435
Education Authority	2,238	–
DFE Apprenticeship	–	3,000
DPF General	720	769
Hillview & Kilmacormick Housing Association	–	1,942
ASDA Funding	400	818
Tesco Community Funding	–	1,000
Fermanagh & Omagh District Council	–	740
FODC - Youth Claim	5,052	1,000
Big Lottery Grant	20,917	–
	<u>242,343</u>	<u>230,254</u>
Other trading activities		
Early Days	514	300
Allotment Donations	1,114	519
Homework Club Donations	860	300
Health Donations	–	700
Forget me notes	100	–
Kilmacormick Playgroup	10,802	–
	<u>13,390</u>	<u>1,819</u>
Total income	<u>255,733</u>	<u>232,073</u>

Devenish Partnership Forum

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Expenditure on charitable activities		
Devenish Partnership Forum		
<i>Activities undertaken directly</i>		
Direct charitable activity 1 - wages/salaries	4,155	34,006
Direct charitable activity 1 - rent	1,150	1,016
Direct charitable activity 1 - light & heat	1,725	5,703
Direct charitable activity 1 - repairs & maintenance	1,356	669
Direct charitable activity 1 - insurance	822	1,248
Direct charitable activity 1 - motor vehicle expenses	155	–
Direct charitable activity 1 - other motor/travel costs	373	203
Direct charitable activity 1 - legal and professional fees	694	1,040
Direct charitable activity 1 - telephone & internet	1,216	1,040
Direct charitable activity 1 - stationery & advertising	1,279	2,751
Direct charitable activity 1 - amortisation	(2,175)	(12,877)
Direct charitable activity 1 - depreciation	6,621	5,821
Activity Costs	4,779	13,078
Training Fees	–	138
Heat & light	–	211
Sundries	746	930
Bank Charges & Interest	308	201
	<u>23,204</u>	<u>55,178</u>
Neighbourhood Renewal Homework & Activity Club		
<i>Activities undertaken directly</i>		
Direct charitable activity 2 - wages/salaries	39,027	42,056
Direct charitable activity 2 - light & heat	863	863
Direct charitable activity 2 - insurance	426	–
Direct charitable activity 2 - other motor/travel costs	168	121
Direct charitable activity 2 - legal and professional fees	267	267
Direct charitable activity 2 - telephone & internet	300	261
Direct charitable activity 2 - stationery & advertising	1,047	799
Activity Costs	10,785	10,736
Training Fees	45	48
	<u>52,928</u>	<u>55,151</u>
Investing In Your Health		

Devenish Partnership Forum

Company Limited by Guarantee

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

Year ended 31 March 2024

	2024 £	2023 £
<i>Activities undertaken directly</i>		
Direct charitable activity 3 - wages/salaries	27,279	25,148
Direct charitable activity 3 - other motor/travel costs	21	–
Activity Costs	4,080	–
Bank Fees	50	50
	<u>31,430</u>	<u>25,198</u>
Early Days		
<i>Activities undertaken directly</i>		
Direct charitable activity 6 - wages/salaries	49,147	41,685
Direct charitable activity 6 - light & heat	863	431
Direct charitable activity 6 - repairs & maintenance	68	348
Direct charitable activity 6 - insurance	426	426
Direct charitable activity 6 - other motor/travel costs	404	160
Direct charitable activity 6 - legal and professional fees	267	267
Direct charitable activity 6 - telephone	325	261
Stationery & Advertising	722	1,054
Activity Costs	17,954	15,863
Training Fees	45	117
Kilmacormick Playgroup	43,600	45,150
	<u>113,821</u>	<u>105,762</u>
Mencap - Heroes Project		
<i>Activities undertaken directly</i>		
Direct charitable activity 7 - wages/salaries	–	11,405
Direct charitable activity 7 - light & heat	–	431
Direct charitable activity 7 - telephone	–	65
Direct charitable activity 7 - stationery & advertising	–	133
Direct charitable activity 7 - Activities	–	1,672
Bank fees	–	51
	<u>–</u>	<u>13,757</u>
Big Lottery Grant		
<i>Activities undertaken directly</i>		
Direct charitable activity 8 - wages/salaries	15,938	–
Direct charitable activity 8 - light & heat	431	–
Direct charitable activity 8 - insurance	558	–
Direct charitable activity 8 - other motor/travel costs	63	–
Direct charitable activity 22 - stationery & advertising	138	–
Direct charitable activity 8 - activities	3,894	–
Direct charitable activity 8 - training	45	–
Bank Fees	50	–
	<u>21,117</u>	<u>–</u>

Devenish Partnership Forum

Company Limited by Guarantee

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

Year ended 31 March 2024

	2024	2023
	£	£
Expenditure on charitable activities	<u>242,500</u>	<u>255,046</u>