

REGISTERED COMPANY NUMBER: NI066336 (Northern Ireland)  
REGISTERED CHARITY NUMBER: 100689

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2023**  
**FOR**  
**FERMANAGH ARTS FESTIVAL**

Patton Rainey Stenson Limited  
Chartered Accountants  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

**FERMANAGH ARTS FESTIVAL**

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**for the Year Ended 30 NOVEMBER 2023**

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## **FERMANAGH ARTS FESTIVAL**

### **REPORT OF THE TRUSTEES** **for the Year Ended 30 NOVEMBER 2023**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 November 2023. The trustees have prepared the financial statements in accordance with the Companies Act 2006 and the requirements of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charity's objectives are for the public benefit and are restricted to the following:-

- (a) the advancement of education
- (b) the advancement of the arts, culture, heritage or science
- (c) the improvement in community life through collective involvement in enriching arts events
- (d) encouraging learning and raising levels of skills among arts practitioners and participants.

##### **Significant activities**

The charity organises an annual Arts Festival incorporating educational talks, workshops and exhibitions in addition to drama and concerts, many of which are free of charge to encourage maximum participation in the arts from all age groups and sections of society.

##### **Public benefit**

The Trustees seek to ensure that the public benefit requirement is considered and Fermanagh Arts Festival facilitates this having regard to the Charity Commission guidance on public benefit.

##### **Financial Review**

The results for the year ended 30 November 2023 are set out on pages 4 and 5 of the financial statements.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

NI066336 (Northern Ireland)

##### **Registered Charity number**

100689

##### **Registered office**

C/o Mrs Anne Beattie  
58 Moybrone Road  
Letterbreen  
Enniskillen  
Co. Fermanagh  
BT74 9EP

##### **Trustees**

Mrs E P Hassard  
Mrs A Johnston (resigned 26.9.23)  
Mrs L Clarke (appointed 26.9.23)  
Dr B A McDermott  
Mrs A Allen (appointed 26.9.23)  
Mrs A Beattie (appointed 26.9.23)

**FERMANAGH ARTS FESTIVAL**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 30 NOVEMBER 2023**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company Secretary**

Mrs E P Hassard

**Independent Examiner**

Mrs S Stenson FCA  
Patton Rainey Stenson Limited  
Chartered Accountants  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

**Bankers**

Allied Irish Bank  
2 & 4 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 23 July 2024 and signed on its behalf by:



Mrs L Clarke - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
FERMANAGH ARTS FESTIVAL**

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I report on the accounts of the company for the year ended 30 November 2023, which are set out on pages four to nine.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law 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 the 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. The 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Charities 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
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.



Mrs S Stenson FCA

Patton Rainey Stenson Limited  
Chartered Accountants  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

23 July 2024

**FERMANAGH ARTS FESTIVAL****STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 30 NOVEMBER 2023**

	Notes	Unrestricted fund £	Restricted funds £	30.11.23 Total funds £	30.11.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<u>6,410</u>	<u>-</u>	<u>6,410</u>	<u>19,069</u>
<b>EXPENDITURE ON</b>					
Raising funds		1,797	-	1,797	10,832
Other		<u>59</u>	<u>-</u>	<u>59</u>	<u>78</u>
<b>Total</b>		<u>1,856</u>	<u>-</u>	<u>1,856</u>	<u>10,910</u>
<b>NET INCOME</b>		4,554	-	4,554	8,159
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		17,721	-	17,721	9,562
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>22,275</u></u>	<u><u>-</u></u>	<u><u>22,275</u></u>	<u><u>17,721</u></u>

The notes form part of these financial statements

**FERMANAGH ARTS FESTIVAL**

**BALANCE SHEET**  
**30 NOVEMBER 2023**

	Notes	Unrestricted fund £	Restricted funds £	30.11.23 Total funds £	30.11.22 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		22,875	-	22,875	18,321
<b>CREDITORS</b>					
Amounts falling due within one year	4	(600)	-	(600)	(600)
<b>NET CURRENT ASSETS</b>		<u>22,275</u>	<u>-</u>	<u>22,275</u>	<u>17,721</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>22,275</u>	<u>-</u>	<u>22,275</u>	<u>17,721</u>
<b>NET ASSETS</b>		<u>22,275</u>	<u>-</u>	<u>22,275</u>	<u>17,721</u>
<b>FUNDS</b>	5				
Unrestricted funds				<u>22,275</u>	<u>17,721</u>
<b>TOTAL FUNDS</b>				<u>22,275</u>	<u>17,721</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 23 July 2024 and were signed on its behalf by:



L Clarke - Trustee

## FERMANAGH ARTS FESTIVAL

### NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 30 NOVEMBER 2023

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#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **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.

#### 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2023 nor for the year ended 30 November 2022.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 November 2023 nor for the year ended 30 November 2022.

#### 3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	19,069	-	19,069
<b>EXPENDITURE ON</b>			
Raising funds	10,832	-	10,832
Other	78	-	78
<b>Total</b>	10,910	-	10,910
<b>NET INCOME</b>	8,159	-	8,159

**FERMANAGH ARTS FESTIVAL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 30 NOVEMBER 2023**

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	9,562	-	9,562
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>17,721</u>	<u>-</u>	<u>17,721</u>

**4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.11.23 £	30.11.22 £
Accruals and deferred income	<u>600</u>	<u>600</u>

**5. MOVEMENT IN FUNDS**

	At 1.12.22 £	Net movement in funds £	At 30.11.23 £
<b>Unrestricted funds</b>			
General fund	17,721	4,554	22,275
<b>TOTAL FUNDS</b>	<u>17,721</u>	<u>4,554</u>	<u>22,275</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	6,410	(1,856)	4,554
<b>TOTAL FUNDS</b>	<u>6,410</u>	<u>(1,856)</u>	<u>4,554</u>

**Comparatives for movement in funds**

	At 1.12.21 £	Net movement in funds £	At 30.11.22 £
<b>Unrestricted funds</b>			
General fund	9,562	8,159	17,721
<b>TOTAL FUNDS</b>	<u>9,562</u>	<u>8,159</u>	<u>17,721</u>

**FERMANAGH ARTS FESTIVAL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 30 NOVEMBER 2023**

**5. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	19,069	(10,910)	8,159
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>19,069</u>	<u>(10,910)</u>	<u>8,159</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.12.21 £	Net movement in funds £	At 30.11.23 £
<b>Unrestricted funds</b>			
General fund	9,562	12,713	22,275
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>9,562</u>	<u>12,713</u>	<u>22,275</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	25,479	(12,766)	12,713
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>25,479</u>	<u>(12,766)</u>	<u>12,713</u>

**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 November 2023.

**FERMANAGH ARTS FESTIVAL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 30 NOVEMBER 2023**

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**7. COMPANY LIMITED BY GUARANTEE**

The charity is incorporated under the Companies Act 2006, as a company limited by guarantee and not having a share capital. The company registration number is NI066336.

**FERMANAGH ARTS FESTIVAL**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 30 NOVEMBER 2023**

	30.11.23 £	30.11.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	-	3,600
Sponsorship	4,000	7,670
Ticket sales	2,410	7,799
	<u>6,410</u>	<u>19,069</u>
<b>Total incoming resources</b>	<b>6,410</b>	<b>19,069</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Insurance	-	347
Bands and artists	1,028	7,413
Marketing, advertising and promotions	289	1,417
Venue and room hire	-	1,175
Accountancy	480	480
	<u>1,797</u>	<u>10,832</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	59	78
	<u>1,856</u>	<u>10,910</u>
<b>Total resources expended</b>	<b>1,856</b>	<b>10,910</b>
<b>Net income</b>	<b><u>4,554</u></b>	<b><u>8,159</u></b>