

Charity number: 101405

**Enniskillen Sarcoidosis Support Group
Trustees' report and financial statements
for the year ended 31 December 2022**

Enniskillen Sarcoidosis Support Group

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Enniskillen Sarcoidosis Support Group

Legal and administrative information

Charity number	101405
Business address	16 Old Station Park Ballinamallard Enniskillen BT94 2HS 02868631859
Registered office	16 Old Station Park Ballinamallard Enniskillen Co Fermanagh BT94 2HS 0286863159
Trustee	Wendy Watson Tracy Sleator
Secretary	Mrs Wendy Watson
Accountants	Crudden Dolan Ltd 23-25 Darling Street Enniskillen Co Fermanagh BT74 7DP
Bankers	Danske Bank Donegall Square West Belfast BT1 6JS

Enniskillen Sarcoidosis Support Group

Report of the trustee for the year ended 31 December 2022

The trustee presents her report and the financial statements for the year ended 31 December 2022. The trustee who served during the year and up to the date of this report is set out on page 1.

Structure, governance and management

Enniskillen Sarcoidosis Support Group is not for profit group working within the local area. The Group is governed by the trustees and managed from the home of Mrs Wendy Watson of Ballinamallard Co. Fermanagh

Objectives and activities

Enniskillen Sarcoidosis Support Groups principal objective is to promote awareness of Sarcoidosis through the running of events and talks in the local area and beyond. The group also provides support to suffers of the condition.

Achievements and performance

The organisation has been able to secure adequate funding to enable its launch and continued existence, whilst being able to promote and raise awareness of Sarcoidosis

Financial review

Having secured funding from various sources together with public and private donations the organisation has been able to maintain a sufficient cash flow to continue operations.

Statement of trustee's responsibilities

The trustee is responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in Northern Ireland requires the trustee to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable her to ensure that the financial statements comply with the the Charities Act (Northern Ireland) 1964 . She is 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.

On behalf of the board

Mrs Wendy Watson
Secretary

Enniskillen Sarcoidosis Support Group

Independent examiner's report to the trustee on the unaudited financial statements of Enniskillen Sarcoidosis Support Group.

I report on the accounts of Enniskillen Sarcoidosis Support Group for the year ended 31 December 2022 set out on pages 2 to 9.

Respective responsibilities of the trustee and independent examiner

The charity's trustees are responsible for the preparation of the accounts. It is my responsibility to state, on the basis of my examination, whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:
 - proper books of account are kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008; and
 - accounts are prepared which agree with the books of account and comply with the accounting requirements of the Act; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Desmond J Crudden
FCA
Independent examiner
23-25 Darling Street
Enniskillen
Co Fermanagh

BT74 7DP

Enniskillen Sarcoidosis Support Group

Statement of financial activities

For the year ended 31 December 2022

	Notes	Unrestricted funds £	2022 Total £	2021 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	250	250	41
Investment income	3	-	-	2
Total incoming resources		<u>250</u>	<u>250</u>	<u>43</u>
Resources expended				
Charitable activities	4	312	312	511
Governance costs	6	10	10	20
Total resources expended		<u>322</u>	<u>322</u>	<u>531</u>
Total funds brought forward		<u>2,495</u>	<u>2,495</u>	<u>2,983</u>
Total funds carried forward		<u>2,423</u>	<u>2,423</u>	<u>2,495</u>

The notes on pages 6 to 9 form an integral part of these financial statements.

Enniskillen Sarcoidosis Support Group

Balance sheet as at 31 December 2022

	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	8		438		516
Current assets					
Cash at bank and in hand		2,419		2,599	
		<u>2,419</u>		<u>2,599</u>	
Creditors: amounts falling due within one year	9	(434)		(620)	
Net current assets			<u>1,985</u>		<u>1,979</u>
Net assets			<u>2,423</u>		<u>2,495</u>
Funds					
Unrestricted income funds			<u>2,423</u>		<u>2,495</u>
Total funds			<u>2,423</u>		<u>2,495</u>

The financial statements were approved by the trustee on 31 May 2023 and signed on its behalf by

Wendy Watson
Trustee

The notes on pages 6 to 9 form an integral part of these financial statements.

Enniskillen Sarcoidosis Support Group

Notes to financial statements for the year ended 31 December 2022

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act (Northern Ireland) 1964.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

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

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery - 15% Reducing Balance

Enniskillen Sarcoidosis Support Group

Notes to financial statements for the year ended 31 December 2022

2. Voluntary income

	Unrestricted funds £	2022 Total £	2021 Total £
Donations	250	250	41
	<u>250</u>	<u>250</u>	<u>41</u>

3. Investment income

	2022 Total £	2021 Total £
Bank interest receivable	-	2
	<u>-</u>	<u>2</u>

4. Costs of charitable activities - by fund type

	Unrestricted funds £	2022 Total £	2021 Total £
Information & Awareness Events	312	312	511
	<u>312</u>	<u>312</u>	<u>511</u>

5. Costs of charitable activities - by activity

	Activities undertaken directly £	2022 Total £	2021 Total £
Information and Awareness Events	312	312	511
	<u>312</u>	<u>312</u>	<u>511</u>

6. Governance costs

	Unrestricted funds £	2022 Total £	2021 Total £
Interest - Bank loans & overdraft	10	10	20
	<u>10</u>	<u>10</u>	<u>20</u>

Enniskillen Sarcoidosis Support Group

Notes to financial statements for the year ended 31 December 2022

7. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustee, during the year.

Number of employees

The average monthly numbers of employees (including the trustee) during the year, calculated on the basis of full time equivalents, was as follows:

	2022 Number	2021 Number
	<u>Zero</u>	<u>Zero</u>

8. Tangible fixed assets

	Plant and machinery £	Total £
Cost		
At 31 December 2022	<u>1,047</u>	<u>1,047</u>
Depreciation		
At 1 January 2022	531	531
Charge for the year	<u>78</u>	<u>78</u>
At 31 December 2022	<u>609</u>	<u>609</u>
Net book values		
At 31 December 2022	<u>438</u>	<u>438</u>
At 31 December 2021	<u>516</u>	<u>516</u>

9. Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	200	200
Accruals and deferred income	<u>234</u>	<u>420</u>
	<u>434</u>	<u>620</u>

Enniskillen Sarcoidosis Support Group

Notes to financial statements for the year ended 31 December 2022

10. Unrestricted funds	At 1st January 2022 £	Incoming resources £	Outgoing resources £	At 31st December 2022 £
General Fund	<u>5,885</u>	<u>750</u>	<u>(1,344)</u>	<u>5,291</u>

Enniskillen Sarcoidosis Support Group

The following pages do not form part of the statutory accounts.

Enniskillen Sarcoidosis Support Group

Detailed statement of financial activities

For the year ended 31 December 2022

	2022		2021	
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
<i>Voluntary income</i>				
Donations	250		41	
	<u>250</u>		<u>41</u>	
<i>Investment income</i>				
Bank interest receivable	-		2	
	<u>-</u>		<u>2</u>	
Total incoming resources from generating funds	<u>250</u>		<u>43</u>	
Total incoming resources	<u><u>250</u></u>		<u><u>43</u></u>	
Resources expended				
Costs of generating funds:				
Fundraising trading:				
cost of goods sold and other costs				

Enniskillen Sarcoidosis Support Group

Detailed statement of financial activities

For the year ended 31 December 2022

	2022 £		2021 £
Charitable activities			
Activity 1			
<i>Activities undertaken directly</i>			
Activity1 - Direct - Professional - Accountancy	234		420
Activity1 - Direct - Depreciation & impairment	78		91
	<u>312</u>		<u>511</u>
	<u>312</u>		<u>511</u>
Activity 1 total expenditure			
	<u>312</u>		<u>511</u>
Total charitable activity expenditure			
	<u><u>312</u></u>		<u><u>511</u></u>
Governance costs			
<i>Activities undertaken directly</i>			
Interest - Bank loans & overdraft	10		20
	<u>10</u>		<u>20</u>
Total governance costs			
	<u><u>10</u></u>		<u><u>20</u></u>
Net incoming/(outgoing) resources for the year			
	<u><u>(72)</u></u>		<u><u>(488)</u></u>