

Charity number: 101405

**Enniskillen Sarcoidosis Support Group**  
**Trustees' report and financial statements**  
**for the year ended 31 December 2024**

# **Enniskillen Sarcoidosis Support Group**

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## **Enniskillen Sarcoidosis Support Group**

### **Legal and administrative information**

<b>Charity number</b>	101405
<b>Business address</b>	7 Ferney View Ballinamallard Enniskillen BT94 2EZ 07811537563
<b>Registered office</b>	7 Ferney View Ballinamallard Enniskillen Co Fermanagh BT94 2EZ 07811537563
<b>Trustee</b>	Wendy Watson Jean Henry Brian Donaldson Sylvia Armstrong
<b>Secretary</b>	Mrs Wendy Watson
<b>Accountants</b>	Crudden Dolan Ltd 23-25 Darling Street Enniskillen Co Fermanagh BT74 7DP
<b>Bankers</b>	Danske Bank Donegall Square West Belfast BT1 6JS

# **Enniskillen Sarcoidosis Support Group**

## **Report of the trustee for the year ended 31 December 2024**

The trustee presents her report and the financial statements for the year ended 31 December 2024. 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 2024 set out on pages 2 to 8.

#### **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.

.....

**Katie Gallagher**

**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 2024

	Notes	Unrestricted funds £	2024 Total £	2023 Total £
<b>Incoming resources</b>				
Incoming resources from generating funds:				
Voluntary income	2	423	423	2,000
<b>Total incoming resources</b>		<u>423</u>	<u>423</u>	<u>2,000</u>
<b>Resources expended</b>				
Charitable activities	3	1,427	1,427	898
Governance costs	5	33	33	34
<b>Total resources expended</b>		<u>1,460</u>	<u>1,460</u>	<u>932</u>
Total funds brought forward		3,491	3,491	2,423
<b>Total funds carried forward</b>		<u>2,454</u>	<u>2,454</u>	<u>3,491</u>


The notes on pages 6 to 8 form an integral part of these financial statements.

## Enniskillen Sarcoidosis Support Group

### Balance sheet as at 31 December 2024

	Notes	£	2024 £	£	2023 £
<b>Fixed assets</b>					
Tangible assets	7		316		372
<b>Current assets</b>					
Cash at bank and in hand		2,372		3,353	
		<u>2,372</u>		<u>3,353</u>	
<b>Creditors: amounts falling due within one year</b>	8	(234)		(234)	
<b>Net current assets</b>			2,138		3,119
<b>Net assets</b>			<u>2,454</u>		<u>3,491</u>
<b>Funds</b>					
Unrestricted income funds			2,454		3,491
<b>Total funds</b>			<u>2,454</u>		<u>3,491</u>

The financial statements were approved by the trustee on 10 February 2026 and signed on its behalf by

  
**Wendy Watson**  
Trustee

The notes on pages 6 to 8 form an integral part of these financial statements.

# Enniskillen Sarcoidosis Support Group

## Notes to financial statements for the year ended 31 December 2024

### 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.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are 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 2024

#### 2. Voluntary income

	Unrestricted funds £	2024 Total £	2023 Total £
Donations	20	20	-
Grants receivable	-	-	2,000
Other voluntary income activity	403	403	-
	<u>423</u>	<u>423</u>	<u>2,000</u>

#### 3. Costs of charitable activities - by fund type

	Unrestricted funds £	2024 Total £	2023 Total £
Information & Awareness Events	1,427	1,427	898
	<u>1,427</u>	<u>1,427</u>	<u>898</u>

#### 4. Costs of charitable activities - by activity

	Activities undertaken directly £	2024 Total £	2023 Total £
Information and Awareness Events	1,427	1,427	898
	<u>1,427</u>	<u>1,427</u>	<u>898</u>

#### 5. Governance costs

	Unrestricted funds £	2024 Total £	2023 Total £
Interest - Bank loans & overdraft	33	33	34
	<u>33</u>	<u>33</u>	<u>34</u>

# Enniskillen Sarcoidosis Support Group

## Notes to financial statements for the year ended 31 December 2024

### 6. 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:

2024 Number	2023 Number
<u>Zero</u>	<u>Zero</u>

### 7. Tangible fixed assets

	Plant and machinery £	Total £
<b>Cost</b>		
At 31 December 2024	<u>1,047</u>	<u>1,047</u>
<b>Depreciation</b>		
At 1 January 2024	675	675
Charge for the year	<u>56</u>	<u>56</u>
At 31 December 2024	<u>731</u>	<u>731</u>
<b>Net book values</b>		
At 31 December 2024	<u>316</u>	<u>316</u>
At 31 December 2023	<u>372</u>	<u>372</u>

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

	2024 £	2023 £
Accruals and deferred income	<u>234</u>	<u>234</u>

### 9. Unrestricted funds

	At 1st January 2024 £	Incoming resources £	Outgoing resources £	At 31st December 2024 £
General Fund	<u>2,423</u>	<u>2,000</u>	<u>(932)</u>	<u>3,491</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 2024

	2024		2023	
	£	£	£	£
<b>Incoming resources</b>				
<b>Incoming resources from generating funds:</b>				
<i>Voluntary income</i>				
Donations		20		-
Grants receivable		-		2,000
Other voluntary income activity		403		-
		<u>423</u>		<u>2,000</u>
<b>Total incoming resources from generating funds</b>		<u>423</u>		<u>2,000</u>
<b>Total incoming resources</b>		<u><u>423</u></u>		<u><u>2,000</u></u>
<b>Resources expended</b>				
<b>Costs of generating funds:</b>				
<b>Fundraising trading:</b>				
cost of goods sold and other costs				

## Enniskillen Sarcoidosis Support Group

### Detailed statement of financial activities

For the year ended 31 December 2024

	2024 £	2023 £
<b>Charitable activities</b>		
<b>Activity 1</b>		
<i>Activities undertaken directly</i>		
Activity1 - Events Expenses	1,153	446
Activity1 - Advertising	170	40
Activity1 - Postage & Stationery	48	118
Activity1 - Direct - Professional - Accountancy	-	228
Activity1 - Direct - Depreciation & impairment	56	66
	<u>1,427</u>	<u>898</u>
<b>Activity 1 total expenditure</b>	<u>1,427</u>	<u>898</u>
<b>Total charitable activity expenditure</b>	<u>1,427</u>	<u>898</u>
<b>Governance costs</b>		
<i>Activities undertaken directly</i>		
Interest - Bank loans & overdraft	33	34
	<u>33</u>	<u>34</u>
<b>Total governance costs</b>	<u>33</u>	<u>34</u>
<b>Net incoming/(outgoing) resources for the year</b>	<u>(1,037)</u>	<u>1,068</u>