

Company Registration Number - NI67452

The Charity Registration Number is :- 103190

Dromore Education & Community Partnership

Report and Accounts

31 December 2022

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Dromore Education & Community Partnership

Report and accounts for the year ended 31 December 2022

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Dromore Education & Community Partnership

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Trustees' Annual Report for the year ended 31 December 2022

The Trustees present their Report and Accounts for the year ended 31 December 2022, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Dromore Education & Community Partnership.

The charity's areas operation and UK charitable registration.

The charity is registered in Northern Ireland with the Charity Commission in Northern Ireland (CCNI) with charity number 103190.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 07 December 2007

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

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The principal operating address, telephone number, email and web addresses of the charity are:-

37 Omagh Road
Dromore, Omagh
County Tyrone, BT78 3AL
Telephone 028 8289 8618

Email Address Web address

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Dermot Montague
Melissa McKenna
Christine Doherty
David Hardy
Noelle McAloon
Brian McCarron

The following persons served as Trustees during the year ended 31 December 2022 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The object of the Company is the promotion of community participation in healthy recreation for the benefit of the inhabitants of Dromore, County Tyrone and its environs (the "area of benefit") by: (a) providing facilities for schools, voluntary and community organisations and members of the public for sporting and physical activity; (b) encouraging participation in sports and recreation by members of all communities. (c) promoting the development of physical activities, sporting events and competitions; (d) encouraging greater structured and informal participation in physical activity and sports by children, young people and adults.

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The main activities undertaken in relation to those purposes during the year.

The activities undertaken during the year included 1) numerous classes within the facility including spinning, gentle exercise, yoga, basketball, fitness, Staying Active and a fundamentals class for young children; 2) Youth club and mini soccer for the younger people in the area; 3) providing facilities for local schools during term time for P.E. in the weeks before services were shut; 4) offering a modern fully-kitted out gym.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

During the year to 31 December 2022 the charity continued with its central activities such as the Easter and Summer Camps which cater for all social backgrounds and sections of the community. During the year the charity was also permitted to offer more classes, and could welcome more clients to these classes. The charity also organised the annual lantern walk at Christmas.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

The charity continues to rely on the revenue grant from Fermanagh and Omagh District Council, which was remained at £37,500 for 2022/23, in order to remain operational. During the year, the charity continued to offer a wide range of physical activities for all age-groups within the community increasing footfall through the sports complex which is seen in higher takings for classes and gym users.

The difference the charity's performance during the year has made to the beneficiaries of the charity and wider society.

The difference the charity's performance makes to the beneficiaries is significant. The charity, through the sports facility, provides a centre where individuals, of all ages, from all sections of the community, can come and engage in physical activity, for its own health benefits, but also for the social aspect. The social side cannot be overstated as rural communities benefit most from such projects, and especially the older members of the community. Being able to offer the facilities it normally does, and the classes it normally does, on a regular and consistent basis normally provides a routine which children and older people alike, can benefit from. Local sports clubs have a central facility to engage in training and practice which they may not otherwise have at their grounds.

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Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The charity does not undertake any active recruitment for new trustees. Word of mouth among local community/sports groups, businesses and schools is the main method of bringing new trustees in when there is a position vacant. Each proposed new candidate is considered for professionalism and trustworthiness by the existing trustees.

Bankers First Trust Bank, 8 High Street, Omagh, County Tyrone BT78 1BH

Accountants Rory P Gormley & Co Ltd, 37A Main Street, Dromore, County Tyrone BT78 3AE

Financial review

The charity's financial position at the end of the year ended 31 December 2022

The financial position of the charity at 31 December 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net income	(6,691)	10,511
Unrestricted Revenue Funds available for the general purposes of the charity	56,668	60,260
Restricted Revenue Funds	196	3,295
Total Funds	56,864	63,555

Financial review of the position at the reporting date, 31 December 2022 .

Overall the charity is reporting a net deficit of £6,691 for the year to 31 December 2022 (2021: surplus £10,511). This year the charity increased takings from users of the facility which helped offset the reduction in grants received during the year. The trustees consider the financial performance of the charity in the year to be adequate with sales increased. At the reporting date the balance sheet remains solvent with a positive reserves position.

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Trustees' Annual Report for the year ended 31 December 2022

Policies on reserves.

Annual surpluses are retained each year within reserves. These reserves provide resilience to the charity to meet the demands of a drop in income levels, or the demands of a new opportunity or project. The policy is for reserves to be built up on an annual basis from the net surplus. As at that the end of the financial period 31 December 2022 the reserves held by the charity amount to £56,864.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

The major risks the charity faces is the financial impact of the war in Ukraine and rising energy costs.

With almost record levels of inflation the cost of the charity heating has doubled which had a significant impact in 2022. There is also a risk that potential gym-users may decide to curb their spending in the coming months and years as they also experience a drop in living-standards which will potentially impact on the charity's future income. To mitigate, the charity is constantly monitoring for new sources of funding, as well as looking at cost control measures as a means to limit the impact of a drop in income.

Factors likely to affect future financial performance .

Future financial performance will be significantly impacted by the level of public money available from the government together with the spending habits of potential users of the facility. The financial impact of the pandemic is now joined by the financial impact of the war in Ukraine which has sent energy and food prices soaring.

Employment of disabled persons

The Charity does not currently employ any disabled persons, but welcomes applications from individuals of all abilities.

Details of The Independent Examiner

Rory Gormley

Member of Institute of Financial Accountants

37A Main Street

Dromore

Omagh

County Tyrone

BT78 3AE

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Trustees' Annual Report for the year ended 31 December 2022

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

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Trustees' Annual Report for the year ended 31 December 2022

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 10 to 33.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102.

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 24 May 2023.



Brian McCarron
Director and Trustee

Dromore Education & Community Partnership

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2022

I report to the Trustees on my examination of the financial statements of the charitable company on pages 10 to 33 for the year ended 31 December 2022 which have been prepared in accordance with the Charities (Northern Ireland) Act 2008, as amended (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in Northern Ireland (CCNI), and under the historical cost convention and the accounting policies set out on page 18.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 6, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of 65(2) of The Charities (Northern Ireland) Act 2008, as amended (The Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 65(3) of the Act;
- b) follow the applicable procedures in the Directions to Independent Examiners made by the Charity Commission in Northern Ireland and;
- c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the Directions to Independent Examiners made by the Charity Commission in Northern Ireland, setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Dromore Education & Community Partnership

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 December 2022 appears to exceed the sum specified in Section 65(4) of the Act, namely £100000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Institute of Financial Accountants;

This is a report in respect of an examination carried out under 65(3) of the Act and in accordance with Directions to Independent Examiners made by the Charity Commission in Northern Ireland which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 63 of The Charities (Northern Ireland) Act 2008, as amended;

when preparing accounts on an accruals basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts;

have been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

have been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

Signed:-



Rory Gormley - Independent Examiner

Institute of Financial Accountants
37A Main Street
Dromore
Omagh
County Tyrone
BT78 3AE

This report was signed on 24 May 2023

Dromore Education & Community Partnership - Statement of Financial Activities for the year ended 31 December 2022

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2022, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	-	27,709	27,709	55,379
Charitable activities	A2	72,031	9,132	81,163	62,415
Total income	A	72,031	36,841	108,872	117,794
Expenditure on:					
Charitable activities	B2	75,623	39,940	115,563	107,283
Total expenditure	B	75,623	39,940	115,563	107,283
Net income for the year		(3,592)	(3,099)	(6,691)	10,511
Net income after transfers	A-B-C	(3,592)	(3,099)	(6,691)	10,511
Net movement in funds		(3,592)	(3,099)	(6,691)	10,511
Reconciliation of funds:- E					
Total funds brought forward		60,260	3,295	63,555	53,044
Total funds carried forward		56,668	196	56,864	63,555

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations

The notes attached on pages 18 to 33 form an integral part of these accounts.

Dromore Education & Community Partnership - Statement of Financial Activities for the year ended 31 December 2022

Dromore Education & Community Partnership - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Income & Endowments from:				
Donations & Legacies	A1	20,016	35,363	55,379
Charitable activities	A2	53,373	9,042	62,415
Other trading activities	A3	-	-	-
Investments	A4	-	-	-
Other	A5	-	-	-
Total income	A	73,389	44,405	117,794
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	67,093	40,190	107,283
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	67,093	40,190	107,283
Net gains on investments	B4	-	-	-
Net income for the year		6,296	4,215	10,511
Transfers between funds	C	-	-	-
Net income after transfers		6,296	4,215	10,511
Net movement in funds		6,296	4,215	10,511
Reconciliation of funds:-				
Total funds brought forward		53,964	(920)	53,044
Total funds carried forward		60,260	3,295	63,555

All activities derive from continuing operations

A Statement of Total Recognised Gains and Losses is included in these accounts as a separate primary statement

The notes attached on pages 18 to 33 form an integral part of these accounts.

Dromore Education & Community Partnership - Statement of Financial Activities for the year ended 31 December 2022

Statement of Total Recognised Gains and Losses for the year ended 31 December 2022

	2022 £	2021 £
Surplus for the year :-		
Net excess of income over expenditure from operations before tax	(34,400)	(22,352)
Realised gains on disposals of social investments which are programme related	-	-
Income from operations before tax in the Statement of Financial Activities	<u>(34,400)</u>	<u>(22,352)</u>
Add/(deduct) non income and expenditure items:-		
Grants for the acquisition of fixed assets	<u>27,709</u>	<u>32,863</u>
Net Movement in funds before taxation	<u>(6,691)</u>	<u>10,511</u>
Funds generated in the year as shown on Statement of Financial Activities	<u>(6,691)</u>	<u>10,511</u>

The notes attached on pages 18 to 33 form an integral part of these accounts.

Dromore Education & Community Partnership - Statement of Financial Activities for the year ended 31 December 2022

Dromore Education & Community Partnership - Resources applied in the year ended 31 December 2022 towards fixed assets for Charity use:-

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	(6,691)	10,511
Resources applied on functional fixed assets	-	(15,666)
Other applications of funds	-	-
Net resources available to fund charitable activities	<u>(6,691)</u>	<u>(5,157)</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 18 to 33 form an integral part of these accounts.

Dromore Education & Community Partnership - Statement of Financial Activities for the year ended 31 December 2022

Movements in revenue and capital funds for the year ended 31 December 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	60,260	3,295	63,555	53,044
Recognised gains and losses before transfers	(3,592)	(3,099)	(6,691)	10,511
	<u>56,668</u>	<u>196</u>	<u>56,864</u>	<u>63,555</u>
Closing revenue funds	<u>56,668</u>	<u>196</u>	<u>56,864</u>	<u>63,555</u>

Summary of funds

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	56,668	196	56,864	63,555

The notes attached on pages 18 to 33 form an integral part of these accounts.

Dromore Education & Community Partnership - Statement of Financial Activities for the year ended 31 December 2022

**Dromore Education & Community Partnership
Income and Expenditure Account for the year ended 31 December 2022 as required by the Companies Act 2006**

	2022 £	2021 £
Income		
Income from operations	81,163	84,931
Investment income		
Gross income in the year before exceptional items	81,163	84,931
Gross income in the year including exceptional items	81,163	84,931
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	84,505	75,885
Depreciation and amortisation	30,808	31,148
Governance costs	250	250
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	115,563	107,283
Net income before tax in the financial year	(34,400)	(22,352)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(34,400)	(22,352)
Retained surplus for the financial year	(34,400)	(22,352)
All activities derive from continuing operations		

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 18 to 33 form an integral part of these accounts.

Dromore Education & Community Partnership - Balance Sheet as at 31 December 2022

		SORP		2022	2021
	Note	Ref		£	£
Fixed assets		A			
Tangible assets	9	A2		974,384	1,005,192
Current assets		B			
Debtors	10	B2	18,750		18,750
Cash at bank and in hand		B4	22,949		25,247
Total current assets			41,699		43,997
Creditors: amounts falling due within one year	11	C1	(959,219)		(985,634)
Net current assets			(917,520)		(941,637)
The total net assets of the charity			56,864		63,555

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds					
Restricted Revenue Funds	17	D2	196	3,295	
				196	3,295
Unrestricted Funds					
Unrestricted Revenue Funds	17	D3	56,668	60,260	
			56,668	60,260	60,260
Designated Funds					
Total charity funds			56,864		63,555

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

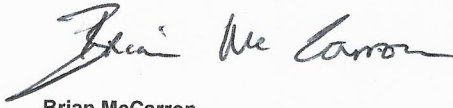
The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

Dromore Education & Community Partnership - Balance Sheet as at 31 December 2022

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



Brian McCarron

Trustee

Approved by the board of trustees on 24 May 2023

The notes attached on pages 18 to 33 form an integral part of these accounts.

Dromore Education & Community Partnership

Notes to the Accounts for the year ended 31 December 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in Northern Ireland (CCNI), effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration

Measurement and estimation - The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Going Concern

The charitable activities are entirely dependent on continuing grant aid as well as income from charitable activities. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have considered the risks of the funding sources reducing. Funding for 2023 has been secured, at £37,500 for the year. The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity. The risks with the charity include income levels reducing, mainly from government grants no longer being made available at the same level given the ongoing squeeze on public finances from austerity measures. Risks to the charity also include the facility becoming less popular and losing relevancy/appeal within the local community and with local groups. This could potentially threaten funding levels from central sources. There is also a risk from the various groups which currently use the facilities, going elsewhere for their requirements. An additional and very serious risk to the charity is that of the surge in energy costs and the financial pressures it has brought to household budgets as well as the charity directly.

Future assumptions - The sports facility will continue to be used by local schools and other groups. The facility will also continue to offer current services which will continue to attract groups and customers, maintaining its position as a popular sports facility, and social centre. The Trustees have assumed that the public funding will continue for the foreseeable future to permit the facility to remain operational. To support this the Trustees state that Fermanagh and Omagh District Council have agreed the annual funding at £37,500 which will further secure the future of the facility for the coming years.

Dromore Education & Community Partnership

Notes to the Accounts for the year ended 31 December 2022

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Dromore Education & Community Partnership

Notes to the Accounts for the year ended 31 December 2022

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Estimation techniques used in apportioning costs - give details

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	2 % straight line
Fixtures, fittings and equipment	20 % reducing balance

A regular annual review of the likelihood of asset impairment is undertaken.

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 9.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Dromore Education & Community Partnership

Notes to the Accounts for the year ended 31 December 2022

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors are measured at the transaction price (usually invoice price), and are recognised in the period in which they are incurred.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

Dromore Education & Community Partnership

Notes to the Accounts for the year ended 31 December 2022

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of financial instruments on the charity's position.

5 Net surplus before tax in the financial year

	2022	2021
	£	£

The net surplus before tax in the financial year is stated after charging:-

Depreciation of owned fixed assets	30,808	31,148
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6 Staff costs and emoluments

Salary costs	2022	2021
	£	£
Gross Salaries excluding trustees and key management personnel	34,278	31,508
Total salaries, wages and related costs	34,278	31,508

Numbers of full time employees or full time equivalents	2022	2021
The average number of total staff employed in the year was	6	8
The average number of part time staff employed in the year was	5	7
The average number of full time staff employed in the year was	1	1
The estimated full time equivalent number of all staff employed in the year was	3	3

Dromore Education & Community Partnership

Notes to the Accounts for the year ended 31 December 2022

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	-	3
Engaged on management and administration	3	-
The estimated full time equivalent number of all staff employed as above	3	3

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

Highest paid employee

The remuneration in the year was	20,240	-
Pension contributions paid by the employer	420	-
Total remuneration package included in total salaries above	20,660	-

7 Defined contribution pension schemes

The charity offers a defined contribution pension scheme which is administered by NEST, the employers costs to the charity were £420 in the year .

The charity has allocated the costs to unrestricted funds consistent with treatment of other employee costs.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9 Tangible fixed assets

Current Year	Land and Buildings	Fixtures, Fittings and Equipment	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2022	1,366,994	87,206	-	1,454,200
At 31 December 2022	1,366,994	87,206	-	1,454,200
Depreciation				
At 1 January 2022	379,140	69,868	-	449,008
Charge for the year	27,340	3,468	-	30,808
At 31 December 2022	406,480	73,336	-	479,816

Dromore Education & Community Partnership

Notes to the Accounts for the year ended 31 December 2022

Net book value

At 31 December 2022	960,514	13,870	-	974,384
At 31 December 2021	987,854	17,338	-	1,005,192

Prior Year	Land and Buildings	Fixtures, Fittings and Equipment	Motor Vehicles	Total
	£	£	£	£
Cost				
01 January 2021	1,386,994	71,538	-	1,438,532
Additions	-	15,668	-	15,668
31 December 2021	1,366,994	87,206	-	1,454,200
Depreciation				
01 January 2021	352,326	65,534	-	417,860
Charge for the year	26,814	4,334	-	31,148
31 December 2021	379,140	69,868	-	449,008
Net book value				
31 December 2021	987,854	17,338	-	1,005,192
31 December 2020	1,014,668	6,004	-	1,020,672

10 Debtors

	2022	2021
	£	£
Trade debtors	18,750	18,750

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	1,560	845
Accruals	1,500	2,000
Amounts owed to group undertakings and undertakings in which the charity has a participating interest	952,540	980,249
PAYE, NIC VAT and other taxes	762	658
Other creditors	2,857	1,882
	959,219	985,634

12 Loans to trustees included in debtors

There were no loans made to any trustees during the year.

13 Guarantees made by the charity on behalf of trustees

There were no guarantees made by the charity on behalf of any trustees during the year.

Dromore Education & Community Partnership

Notes to the Accounts for the year ended 31 December 2022

14 Income and Expenditure account summary

	2022	2021
	£	£
At 1 January 2022	30,692	53,044
Surplus after tax for the year	(34,400)	(22,352)
At 31 December 2022	<u>(3,708)</u>	<u>30,692</u>

15 No related party transactions

There were no transactions with related parties in the year.

16 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2022	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	Funds
	£	£	£	£
Tangible Fixed Assets	974,384	-	-	974,384
Current Assets	41,503	-	196	41,699
Current Liabilities	(959,219)	-	-	(959,219)
	<u>56,668</u>	<u>-</u>	<u>196</u>	<u>56,864</u>
At 1 January 2022	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	Funds
	£	£	£	£
Tangible Fixed Assets	1,005,192	-	-	1,005,192
Current Assets	40,702	-	3,295	43,997
Current Liabilities	(985,634)	-	-	(985,634)
	<u>60,260</u>	<u>-</u>	<u>3,295</u>	<u>63,555</u>

17 Change in total funds over the year as shown in Note 16, analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
	£	See Note 18 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	60,260	(3,592)	-	56,668
Total unrestricted and designated funds	<u>60,260</u>	<u>(3,592)</u>	<u>-</u>	<u>56,668</u>

Dromore Education & Community Partnership

Notes to the Accounts for the year ended 31 December 2022

Restricted funds:-

Building Grant Release	(4,680)	(3,099)	-	(7,779)
DAERA Rural Development	475	-	-	475
Gym Equipment	5,000	-	-	5,000
Building Maintenance	2,500	-	-	2,500
Total restricted funds	3,295	(3,099)	-	196
Total charity funds	63,555	(6,691)	-	56,864

	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
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Prior Year

	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	53,964	6,296	-	60,260
Total unrestricted and designated funds	53,964	6,296	-	60,260

Restricted funds:-

Restricted Fixed Asset Funds	-	-	-	-
Restricted Revaluation Reserve	-	-	-	-
Education Authority/Cleaning	-	-	-	-
Building Grant Release	(1,395)	(3,285)	-	(4,680)
DAERA Rural Development	475	-	-	475
Gym Equipment	-	5,000	-	5,000
Building Maintenance	-	2,500	-	2,500
Total restricted funds	(920)	4,215	-	3,295
Total charity funds	53,044	10,511	-	63,555

18 Analysis of movements in funds over the year as shown in Note 17

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	72,031	(75,623)	-	(3,592)
Restricted funds:-				
Education Authority/Cleaning	9,132	(9,132)	-	-
Building Grant Release	27,709	(30,808)	-	(3,099)
	108,872	(115,563)	-	(6,691)

Dromore Education & Community Partnership

Notes to the Accounts for the year ended 31 December 2022

Prior Year	Income	Expenditure	Gains & Losses	Movement in funds
	2021 £	2021 £	2021 £	2021 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	73,389	(67,093)	-	6,296
Restricted funds:-				
Restricted Fixed Asset Funds	-	-	-	-
Restricted Revaluation Reserve	-	-	-	-
Education Authority/Cleaning	9,042	(9,042)	-	-
Building Grant Release	27,863	(31,148)	-	(3,285)
DAERA Rural Development	-	-	-	-
Gym Equipment	5,000	-	-	5,000
Building Maintenance	2,500	-	-	2,500
	117,794	(107,283)	-	10,511

19 The purposes for which the funds as detailed in note 17 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Restricted Fixed Asset Funds The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted Revaluation Reserve This fund represents the restricted surplus arising on the revaluation of the charity's assets.

Education Authority/Cleaning These funds are held for covering the cleaning of the building undertaken by St Johns College.

Building Grant Release These funds represent the release of the building grant and depreciation charge on the fixed assets.

DAERA Rural Development This fund is held for covering the Rural Development/Good Relations Programme.

Gym Equipment This fund is held for covering the costs of equipment to update the fitness room

Building Maintenance These funds are held to cover the costs of buildign maintenance and painting.

20 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Dromore Education & Community Partnership

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

21 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Revenue grants from government and public bodies				
HMRC Job Retention Scheme	-	-	-	13,617
Fermanagh & Omagh District Council	-	-	-	2,500
Total public sector revenue grants	-	-	-	16,117

All the grants in the prior year were unrestricted.

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2021	2021	2021
	£	£	£
Prior Year	13,617	2,500	16,117

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	-	-	-	600
Co Operation Ireland	-	-	-	4,168
Sport NI	-	-	-	1,631
Total private sector revenue grants	-	-	-	6,399

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2021	2021	2021
	£	£	£
Prior Year	6,399	-	6,399

Dromore Education & Community Partnership

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Capital grants from government and public bodies				
New Opportunities Big Lottery	-	27,709	27,709	27,863
Fermanagh & Omagh District Council	-	-	-	5,000
Total public sector capital grants	-	27,709	27,709	32,863

All the grants in the prior year were unrestricted.

Capital grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2021	2021	2021
	£	£	£
Prior Year	-	32,863	32,863
Total Donations, Grants and Legacies			
Total Donations, Grants and Legacies A1	-	27,709	27,709
			55,379

All the donations and gifts in the prior year were unrestricted.

Prior year	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Total Donations, Grants and Legacies A1	20,016	35,363	55,379

22 Income from charitable activities - Trading Activities

Current year	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total funds 2021 £
Primary purpose and ancillary trading				
Takings from Individuals	25,569	-	25,569	11,610
Takings from Groups	1,775	-	1,775	-
Drinks Machine & Tuck Shop	3,740	-	3,740	1,310
Facility Hire	763	-	763	1,500
Other Incoming Resources	-	9,132	9,132	9,042
Summer Camp	2,684	-	2,684	1,415
Room Hire	-	-	-	38
Total Primary purpose and ancillary trading	34,531	9,132	43,663	24,915

All the trading activities in the prior year were unrestricted.

Dromore Education & Community Partnership

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

<i>Prior year</i>	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £	
Primary purpose and ancillary trading				
Other Incoming Resources	-	9,042	9,042	
Total Primary purpose and ancillary trading	15,873	9,042	24,915	
23 Charitable income from funders				
	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Contractual payments from public bodies to fund charitable activities				
Fermanagh & Omagh District Council	37,500	-	37,500	37,500
Total contractual payments from public bodies	37,500	-	37,500	37,500
Total Charitable income from funders:-				
Current year - income from funders	37,500	-	37,500	37,500
24 Total Income from charitable activities				
<i>Current year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total income from charitable trading	34,531	9,132	43,663	24,915
Income from funders	37,500	-	37,500	37,500
Total from charitable activities A2	72,031	9,132	81,163	62,415

All the income in the prior year was unrestricted.

Dromore Education & Community Partnership

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

Income from charitable activities - Prior Year analysis

Prior year	Prior Year	Prior Year	Prior Year
	Unrestricted Funds	Restricted Funds	Total Funds
	2021	2021	2021
	£	£	£
Total income from charitable trading	15,873	9,042	24,915
Income from funders	37,500	-	37,500
	53,373	9,042	62,415

25 Expenditure on charitable activities - Direct spending

Current Year	Current year	Current year	Current year	Prior Year
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
Gross wages and salaries - charitable activities	34,278	-	34,278	31,508
Employees Pension Costs	980	-	980	798
Lantern Walk	615	-	615	-
ODC - Good Relations	480	-	480	580
Summer & Easter Camp	3,861	-	3,861	2,830
Total direct spending B2a	40,214	-	40,214	35,716

26 Expenditure on charitable activities - Charitable trading

Current Year	Current year	Current year	Current year	Prior Year
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
Purchases	3,495	-	3,495	2,013
Consumables	485	-	485	337
Total charitable trading costs B2b	3,980	-	3,980	2,350

27 Support costs for charitable activities

Current Year	Current year	Current year	Current year	Prior Year
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
Employee costs not included in direct costs				
Training and welfare - staff	-	-	-	350
Travel and subsistence - staff	243	-	243	137
Coaching	1,705	-	1,705	425

Dromore Education & Community Partnership

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

Premises Expenses				
Light heat and power	14,327	-	14,327	7,294
Cleaning and waste management	6	9,132	9,138	9,337
Property insurance	2,550	-	2,550	2,459
Administrative overheads				
Telephone, fax and internet	380	-	380	380
Stationery and printing	907	-	907	2,707
Equipment expensed	841	-	841	3,249
Hire of equipment	415	-	415	-
Advertising and marketing	444	-	444	883
Sundry expenses	40	-	40	98
Repairs & Maintenance	5,492	-	5,492	6,385
Licences & Permits	663	-	663	535
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	2,136	-	2,136	2,807
Financial costs				
Bank charges	1,030	-	1,030	773
Depreciation & Amortisation in total for	-	30,808	30,808	31,148
Support costs before reallocation	31,179	39,940	71,119	68,967
Total support costs - Current Year	31,179	39,940	71,119	68,967

The basis of allocation of costs between activities is described under accounting policies

Prior Year	Current year	Current year	Prior Year
	Unrestricted Funds	Restricted Funds	Total Funds
	2022	2022	2021
	£	£	£
Premises Expenses			
Cleaning and waste management	295	9,042	9,337
Administrative overheads			
Financial costs			
Depreciation & Amortisation in total for	-	31,148	31,148
Support costs before reallocation	28,777	40,190	68,967
Total support costs - Prior Year	28,777	40,190	68,967

The basis of allocation of costs between activities is described under accounting policies

28 Other Expenditure - Governance costs

Current Year	Current year	Current year	Current year	Prior Year
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
Independent Examiner's fees	250	-	250	250
Total Governance costs	250	-	250	250

All the expenditure in the prior year was unrestricted.

Dromore Education & Community Partnership

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

29 Total Charitable expenditure

		Current year	Current year	Current year	Prior Year
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
<i>Current Year</i>		2022	2022	2022	2021
		£	£	£	£
Total direct spending	B2a	40,214	-	40,214	35,716
Total charitable trading costs	B2b	3,980	-	3,980	2,350
Total support costs	B2d	31,179	39,940	71,119	68,967
Total Governance costs	B2e	250	-	250	250
Total charitable expenditure	B2	75,623	39,940	115,563	107,283
		Prior Year	Prior Year	Prior Year	
		Unrestricted Funds	Restricted Funds	Total Funds	
<i>Prior Year</i>		2021	2021	2021	
		£	£	£	
Total direct spending	B2a	35,716	-	35,716	
Total charitable trading costs	B2b	2,350	-	2,350	
Total support costs	B2d	28,777	40,190	68,967	
Total Governance costs	B2e	250	-	250	
Total charitable expenditure	B2	67,093	40,190	107,283	

