

Charity number: 106870

Fermanagh Brightstarz
Trustees' report and financial statements
for the year ended 5 April 2023

Fermanagh Brightstarz

Contents

	<i>Page</i>
Legal and administrative information	1
Trustees report	2 - 3
Independent examiners' report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 9

Fermanagh Brightstarz

Legal and administrative information

Charity number	106870
Business address	119 Windmill Heights Enniskillen Co fermanagh BT74 7LN
Trustees	Patricia Goan Gemma Maguire Carrothers Barry Goan Colette Flynn Kerry Maguire Kim Armstrong (Resigned 15th May 2021) Bernadette Phillips Karen Wilson (Resigned September 2022)
Accountants	Crudden Dolan Limited 23-25 Darling Street Enniskillen Co. Fermanagh BT74 7DP
Bankers	Bank of Ireland Townhall Street Enniskillen Co. Fermanagh BT74 7BD

Fermanagh Brightstarz

Report of the trustees for the year ended 5 April 2023

The trustees present their report and the financial statements for the year ended 5 April 2023. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Who we are

Fermanagh Brightstarz is a voluntary organisation run by a small committee of trustees and volunteers. They give up their time to promote social inclusion, empowerment and greater citizenship of people with learning and other disabilities.

Objectives and activities

The benefits of our service

It is hoped the service users will be afforded greater access to arts and recreation allowing them the opportunity to explore individual creativity.

Achievements and performance

The Charity continues to receive support from its volunteers and the goodwill of the service users and their families, as well as members of the general public, to allow this vital service to be performed for the foreseeable future.

Financial review

The Charity had a deficit in the year ended 5 April 2023 of £1,851. Overall the Charity has cash funds of £16,666 as at 5 April 2023 (5 April 2022: £14,815).

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (Charities Act (NI) 2008 & Amended 2022 and Charities SORP (FRS 102)).

Law applicable to charities in Northern Ireland requires the trustees 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 trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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 trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (NI) 2008. 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.

Fermanagh Brightstarz

**Report of the trustees
for the year ended 5 April 2023**

On behalf of the board



Patricia Goan
Trustee



Bernadette Phillips
Trustee

24 January 2024

Fermanagh Brightstarz

Independent examiner's report to the trustees on the unaudited financial statements of Fermanagh Brightstarz.

I report on the accounts of Fermanagh Brightstarz for the year ended 5 April 2023 set out on pages 2 to 9.

Respective responsibilities of trustees 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 the Charities Act (NI) 2008 & Amended 2022; 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.



Catherine Crudden
FCA
Independent examiner
Crudden Dolan Limited
23-25 Darling Street
Enniskillen
Co. Fermanagh
BT74 7DP

Fermanagh Brightstarz
Statement of financial activities
For the year ended 5 April 2023

	Notes	Unrestricted funds £	2023 Total £	2022 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	14,152	14,152	5,397
Activities for generating funds	3	7,107	7,107	3,539
Investment income	4	13	13	7
Total incoming resources		<u>21,272</u>	<u>21,272</u>	<u>8,943</u>
Resources expended				
Charitable activities		19,280	19,280	9,560
Governance costs		141	141	91
Total resources expended		<u>19,421</u>	<u>19,421</u>	<u>9,651</u>
Net income for the year		<u>1,851</u>	<u>1,851</u>	<u>(708)</u>
Net movement in funds		<u>1,851</u>	<u>1,851</u>	<u>(708)</u>
Total funds brought forward		<u>14,815</u>	<u>14,815</u>	<u>15,523</u>
Total funds carried forward		<u>16,666</u>	<u>16,666</u>	<u>14,815</u>

The notes on pages 7 to 9 form an integral part of these financial statements.

Fermanagh Brightstarz

Balance sheet
as at 5 April 2023

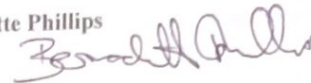
	Notes	2023		2022	
		£	£	£	£
Current assets					
Cash at bank and in hand		16,666		14,815	
		<u>16,666</u>		<u>14,815</u>	
Net current assets			16,666		14,815
Net assets			<u>16,666</u>		<u>14,815</u>
Funds	6				
Unrestricted income funds			16,666		14,815
			<u>16,666</u>		<u>14,815</u>
Total funds			<u>16,666</u>		<u>14,815</u>

The financial statements were approved by the trustees on 24 January 2024 and signed on its behalf by

Patricia Goan
Trustee



Bernadette Phillips
Trustee



The notes on pages 7 to 9 form an integral part of these financial statements.

Notes to financial statements
for the year ended 5 April 2023

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' effective January 2016 (SORP FRS 102) and the Charities Act (NI) 2008 & Amended 2022.

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.

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.

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.

2. Voluntary income

	2023	2022
	Total	Total
	£	£
Event Income	4,035	-
Donations and Misc Income	3,409	1,144
Black Santa Appeal Grant	1,361	1,000
Membership/ Subscriptions	5,347	3,253
	<u>14,152</u>	<u>5,397</u>

Notes to financial statements
for the year ended 5 April 2023

3. Activities for generating funds	2023	2022
	Total	Total
	£	£
Fundraising events	7,107	3,539
	<u>7,107</u>	<u>3,539</u>

4. Investment income	2023	2022
	Total	Total
	£	£
Bank interest receivable	13	7
	<u>13</u>	<u>7</u>

5. Employees

Employment costs

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

Number of employees

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

2023	2022
Number	Number
<u> </u>	<u> </u>

6. Analysis of net assets between funds

	Unrestricted	Total
	funds	funds
	£	£
Fund balances at 5 April 2023 as represented by:		
Cash & Bank Balances	16,666	16,666
	<u>16,666</u>	<u>16,666</u>

Fermanagh Brightstarz
 Notes to financial statements
 for the year ended 5 April 2023

7. Unrestricted funds

	At 6th April 2022 £	Incoming resources £	Outgoing resources £	At 5th April 2023 £
General fund	<u>14,815</u>	<u>21,272</u>	<u>(19,421)</u>	<u>16,666</u>

Fermanagh Brightstarz

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

Fermanagh Brightstarz

Detailed statement of financial activities

For the year ended 5 April 2023

	2023		2022	
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
<i>Voluntary income</i>				
Event Income		4,035		-
Donations and Misc Income		3,409		1,144
Black Santa Appeal Grant		1,361		1,000
Membership/ Subscriptions		5,347		3,253
		<u>14,152</u>		<u>5,397</u>
<i>Activities for generating funds</i>				
Fundraising events		7,107		3,539
		<u>7,107</u>		<u>3,539</u>
<i>Investment income</i>				
Bank interest receivable		13		7
		<u>13</u>		<u>7</u>
Total incoming resources from generating funds		<u>21,272</u>		<u>8,943</u>
Total incoming resources		<u>21,272</u>		<u>8,943</u>

Fermanagh Brightstarz
Detailed statement of financial activities
For the year ended 5 April 2023

	2023	2022
	£	£
Charitable activities		
Activity 1		
<i>Activities undertaken directly</i>		
Costumes	859	-
Stage and Set costs	1,788	-
Musical Directors Fees	6,176	648
Event Expenses	4,822	3,531
Room Hire	1,078	1,960
Insurance	409	403
Accountancy	300	300
Printing Postage and Stationary	-	443
Registration and Affiliation Fees	156	120
General Expenses	1,948	96
PPE Supplies	-	49
Administrator Costs	184	2,010
Storage Unit	1,560	-
	<u>19,280</u>	<u>9,560</u>
Activity 1 total expenditure	<u>19,280</u>	<u>9,560</u>
Total charitable activity expenditure	<u>19,280</u>	<u>9,560</u>
Governance costs		
<i>Activities undertaken directly</i>		
Bank charges & fees	141	91
	<u>141</u>	<u>91</u>
Total governance costs	<u>141</u>	<u>91</u>
Net incoming/(outgoing) resources for the year	<u>1,851</u>	<u>(708)</u>