

REGISTERED COMPANY NUMBER: NI659943 (Northern Ireland)  
REGISTERED CHARITY NUMBER: 108875

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2024  
for  
Drumquin Healthy Living Partnership

---

Drumquin Healthy Living Partnership

Contents of the Financial Statements  
for the Year Ended 31 March 2024

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4 to 5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12 to 13

Drumquin Healthy Living Partnership

Report of the Trustees  
for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

NI659943 (Northern Ireland)

**Registered Charity number**

108875

**Registered office**

19 Omagh Road  
Drumquin  
Omagh  
Co. Tyrone  
BT78 4QY

**Trustees**

Clare Conway  
Paul McCusker  
Jarlath McSwiggan  
Charles McSwiggan  
Patrick Scully

**Company Secretary**

Clare Conway

Approved by order of the board of trustees on 25 October 2024 and signed on its behalf by:



Paul McCusker - Trustee

---

Independent Examiner's Report to the Trustees of  
Drumquin Healthy Living Partnership

**Independent examiner's report to the trustees of Drumquin Healthy Living Partnership ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Rory P Gormley  
The Institute of Financial Accountants

25 October 2024

Drumquin Healthy Living Partnership

Statement of Financial Activities  
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>					
Activities in furtherance of charitable aims		15,000	-	15,000	110,000
Other trading activities	2	<u>58,031</u>	<u>-</u>	<u>58,031</u>	<u>55,132</u>
<b>Total</b>		<u>73,031</u>	<u>-</u>	<u>73,031</u>	<u>165,132</u>
<b>EXPENDITURE ON</b>					
<b>Raising funds</b>					
Raising funds		2,000	(1)	1,999	96,745
<b>Charitable activities</b>					
Activities in furtherance of charitable aims		37,248	-	37,248	27,572
Other		<u>3,518</u>	<u>17,541</u>	<u>21,059</u>	<u>22,445</u>
<b>Total</b>		<u>42,766</u>	<u>17,540</u>	<u>60,306</u>	<u>146,762</u>
<b>NET INCOME/(EXPENDITURE)</b>		30,265	(17,540)	12,725	18,370
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		61,676	441,253	502,929	484,559
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>91,941</u>	<u>423,713</u>	<u>515,654</u>	<u>502,929</u>

The notes form part of these financial statements

Drumquin Healthy Living Partnership

Balance Sheet  
31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	20,522	423,713	444,235	461,235
<b>CURRENT ASSETS</b>					
Debtors	7	-	-	-	33,313
Cash at bank		<u>84,394</u>	<u>-</u>	<u>84,394</u>	<u>44,438</u>
		84,394	-	84,394	77,751
<b>CREDITORS</b>					
Amounts falling due within one year	8	(12,975)	-	(12,975)	(36,057)
<b>NET CURRENT ASSETS</b>		<u>71,419</u>	<u>-</u>	<u>71,419</u>	<u>41,694</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		91,941	423,713	515,654	502,929
<b>NET ASSETS</b>		<u>91,941</u>	<u>423,713</u>	<u>515,654</u>	<u>502,929</u>
<b>FUNDS</b>	10				
Unrestricted funds				91,941	61,676
Restricted funds				<u>423,713</u>	<u>441,253</u>
<b>TOTAL FUNDS</b>				<u>515,654</u>	<u>502,929</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

Drumquin Healthy Living Partnership

Balance Sheet - continued

31 March 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 25 October 2024 and were signed on its behalf by:



Paul McCusker - Trustee

The notes form part of these financial statements

---

Drumquin Healthy Living Partnership

Notes to the Financial Statements  
for the Year Ended 31 March 2024

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

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

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Drumquin Healthy Living Partnership

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**2. OTHER TRADING ACTIVITIES**

	31.3.24	31.3.23
	£	£
Service users	<u>58,031</u>	<u>55,132</u>

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	<u>17,540</u>	<u>19,566</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Activities in furtherance of charitable aims	10,000	100,000	110,000
Other trading activities	<u>55,132</u>	-	<u>55,132</u>
<b>Total</b>	<u>65,132</u>	<u>100,000</u>	<u>165,132</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Raising funds	3,011	93,734	96,745
Activities in furtherance of charitable aims	27,572	-	27,572
Other	<u>2,879</u>	<u>19,566</u>	<u>22,445</u>
<b>Total</b>	<u>33,462</u>	<u>113,300</u>	<u>146,762</u>

Drumquin Healthy Living Partnership

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted fund £	Total funds £
<b>NET INCOME/(EXPENDITURE)</b>	31,670	(13,300)	18,370
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	30,006	454,553	484,559
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>61,676</u>	<u>441,253</u>	<u>502,929</u>
<b>6. TANGIBLE FIXED ASSETS</b>			
	Long leasehold £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2023	444,805	83,863	528,668
Additions	540	-	540
At 31 March 2024	<u>445,345</u>	<u>83,863</u>	<u>529,208</u>
<b>DEPRECIATION</b>			
At 1 April 2023	26,251	41,182	67,433
Charge for year	8,896	8,644	17,540
At 31 March 2024	<u>35,147</u>	<u>49,826</u>	<u>84,973</u>
<b>NET BOOK VALUE</b>			
At 31 March 2024	<u>410,198</u>	<u>34,037</u>	<u>444,235</u>
At 31 March 2023	<u>418,554</u>	<u>42,681</u>	<u>461,235</u>

Drumquin Healthy Living Partnership

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

<b>7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
		31.3.24	31.3.23
		£	£
Trade debtors		<u>-</u>	<u>33,313</u>
<b>8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
		31.3.24	31.3.23
		£	£
Bank loans and overdrafts (see note 9)		8,478	11,421
Trade creditors		-	22,138
Social security and other taxes		697	898
Accrued expenses		<u>3,800</u>	<u>1,600</u>
		<u>12,975</u>	<u>36,057</u>
<b>9. LOANS</b>			
An analysis of the maturity of loans is given below:			
		31.3.24	31.3.23
		£	£
Amounts falling due within one year on demand:			
Bank loans		<u>8,478</u>	<u>11,421</u>
<b>10. MOVEMENT IN FUNDS</b>			
		Net	At
	At 1.4.23	movement	31.3.24
	£	in funds	£
<b>Unrestricted funds</b>		£	
General fund	61,676	30,265	91,941
<b>Restricted funds</b>			
Restricted fund	441,253	(17,540)	423,713
<b>TOTAL FUNDS</b>	<u>502,929</u>	<u>12,725</u>	<u>515,654</u>

Drumquin Healthy Living Partnership

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	73,031	(42,766)	30,265
<b>Restricted funds</b>			
Restricted fund	-	(17,540)	(17,540)
<b>TOTAL FUNDS</b>	<u>73,031</u>	<u>(60,306)</u>	<u>12,725</u>

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	30,006	31,670	61,676
<b>Restricted funds</b>			
Restricted fund	454,553	(13,300)	441,253
<b>TOTAL FUNDS</b>	<u>484,559</u>	<u>18,370</u>	<u>502,929</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	65,132	(33,462)	31,670
<b>Restricted funds</b>			
Restricted fund	100,000	(113,300)	(13,300)
<b>TOTAL FUNDS</b>	<u>165,132</u>	<u>(146,762)</u>	<u>18,370</u>

**10. MOVEMENT IN FUNDS - continued**

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	30,006	61,935	91,941
<b>Restricted funds</b>			
Restricted fund	454,553	(30,840)	423,713
<b>TOTAL FUNDS</b>	<u>484,559</u>	<u>31,095</u>	<u>515,654</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	138,163	(76,228)	61,935
<b>Restricted funds</b>			
Restricted fund	100,000	(130,840)	(30,840)
<b>TOTAL FUNDS</b>	<u>238,163</u>	<u>(207,068)</u>	<u>31,095</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

Drumquin Healthy Living Partnership

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024

	31.3.24	31.3.23
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Service users	58,031	55,132
<b>Charitable activities</b>		
Charitable Activities	-	962
Grants	15,000	109,038
	<u>15,000</u>	<u>110,000</u>
<b>Total incoming resources</b>	<u>73,031</u>	<u>165,132</u>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	-	93,734
<b>Charitable activities</b>		
Wages	13,768	14,702
Coaching	680	200
	<u>14,448</u>	<u>14,902</u>
<b>Other</b>		
Pensions	434	242
Cleaning	600	233
Equipment expensed	-	100
Platform fees	2,230	1,977
Depreciation of tangible fixed assets	17,540	19,566
Bank interest	255	327
	<u>21,059</u>	<u>22,445</u>
<b>Support costs</b>		
<b>Management</b>		
Rates and water	535	165
Insurance	4,936	3,420
Light and heat	12,276	8,344
Carried forward	17,747	11,929

This page does not form part of the statutory financial statements

Drumquin Healthy Living Partnership

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024

	31.3.24	31.3.23
	£	£
<b>Management</b>		
Brought forward		
Telephone	17,747	11,929
Advertising	605	435
	<u>-</u>	<u>300</u>
	18,352	12,664
<b>Finance</b>		
Bank charges	225	226
<b>Information technology</b>		
Repairs and renewals	3,337	306
<b>Governance costs</b>		
Accountancy fees	<u>2,885</u>	<u>2,485</u>
Total resources expended	<u>60,306</u>	<u>146,762</u>
<b>Net income</b>	<u>12,725</u>	<u>18,370</u>

This page does not form part of the statutory financial statements