

Company Registration Number - NI659943

The Charity Registration Number is :- 108875



Drumquin Healthy Living Partnership

Report and Accounts

31 March 2022

Drumquin Healthy Living Partnership

Report and accounts for the year ended 31 March 2022

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Drumquin Healthy Living Partnership

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Trustees' Annual Report for the year ended 31 March 2022

The Trustees present their Report and Accounts for the year ended 31 March 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:- Drumquin Healthy Living Partnership.

The charity is also known by its operating name, Drumquin Healthy Living 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 108875.

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 14 March 2019

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

19 Omagh Road
Drumquin, County Tyrone
BT78 4QY

Telephone

Email Address secretary.drumquinhealthyliving@gmail.com 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:-

Clare O'Kane Conway
Charles McSwiggan
Paul McCusker
Dr Patrick Scully
Jarlath McSwiggan

The following persons served as Trustees during the year ended 31 March 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.

To provide facilities for recreational and leisure time pursuits with the object of improving the conditions of life and the health and environment of the people of Drumquin and district;
To encourage and educate the local community in the benefits of healthy lifestyle choices including exercise, diet and wellness-related classes;
To encourage community service and community involvement;
To promote a sense of tolerance and understanding amongst the people of the Drumquin district, through the medium of shared activities, with increased social and community interaction;
The charity's premises will be open to all persons in the district without distinction of age, sex, race, political, religious or other opinions.

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

During the year the charity received further tranches of existing grants allowing it to complete the project in full and clear creditors related to the project. The building and fit out have been completed and the gym was transferred to the charity on a 99 year lease. The gym now offers health and well-being services and facilities for everyone in the community.

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

Construction work to provide disabled access to the gym was completed during the year. The provision of disabled access increases the potential beneficiaries of the services offered. Work was also undertaken in relation to the public walkway which was completed and made available for use by the community during the year. This walkway is situated in close proximity to the football grounds, as well as the gym so it is the perfect compliment to the existing indoor and outdoor facilities already in place.

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 main achievements of the charity was to provide disabled access to the gym building, and to complete work on the walkway, adding to the range of the facilities and activities offered in the local area. The gym is now fully operational and open to members of the local community. During the year the gym received over £30k in gym users subscriptions which the trustees see as a significant achievement.

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

Due to COVID 19 the gym had to delay opening its doors to the local community until after the 31 March 2021. The gym has now opened its doors to members of the public at discounted Community rates. The walkway which was completed during the year is also open to the public throughout the year in all weather conditions. In keeping with the work of the Charity and Public benefit many members of the Community are regularly using the walkway, while others have become gym users and so both groups are beneficiaries of the Charity. The provision of disabled access also increases the potential beneficiaries of the Charity in the local community.

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Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Drumquin Healthy Living Partnership is a small charity based in a rural community and as such all potential trustees are from the local area. Recruitment of new trustees is by word of mouth as it is a small area in which the charity operates. An active recruitment process is not undertaken as the charity is completely community-driven. Potential new trustees are screened and appointed by a panel of existing trustees and charity members including the chairman.

Bankers	First Trust, 2-4 East Bridge Street, Enniskillen, Co. Fermanagh BT74 7BT
Solicitors	P Fahy & Co., John Street, Omagh, County Tyrone BT78 1DW
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 March 2022

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

	2022	2021
	£	£
Net Income	55,744	359,556
Unrestricted Revenue Funds available for the general purposes of the charity	30,006	5,878
Restricted Revenue Funds	454,553	422,937
Total Funds	484,559	428,815

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

The trustees consider the financial performance by the charity during the year to have been satisfactory. Additional funding was secured to help with completion of the project. The gym commenced its user subscription program and was successful in getting many new users. These gym user subscription fees, together with the new funding secured during the year resulted in a surplus for the year of £76,271, (2021 £359,556, mainly due to the building lease being signed during the year to 31/3/21).

Specific changes in fixed assets are detailed in the notes to the accounts.

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Policies on reserves.

It is the charity's aim that any and all surpluses within each fund will be retained in reserves for future projects to enhance the benefits of the charity for the beneficiaries and wider society. There are no minimum or maximum reserves amounts defined within the charity's policies. At 31 March 2022 the balance on reserves stands at £505,086, being the net surplus of all funds.

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 risk the charity faces is the risk of future funding. Future sources of funding, both from public bodies and from new members, are likely to be impacted as the current economic pressures continue to weigh on those making spending decisions. Government funding sources are likely to reduce as financial austerity measures are expected in future years, and with inflation at its highest level for 40 years, household budgets will be squeezed. The charity is monitoring the situation closely and looking at ways of identifying new funding sources and managing costs.

Factors likely to affect future financial performance .

Factors likely to affect future performance include the availability of funding from public bodies. With austerity measures expected to be introduced in to commence paying for the substantial amounts spent by the government on various grant and other Covid-19 related schemes, it is envisaged that funds available for charitable purposes will be significantly adversely impacted. Future performance will also likely be affected by the pressure on private household incomes, created by the surge in inflation and energy prices, and the spending decisions made in those circumstances.

Employment of disabled persons

The Charity has no employees and as such does not currently employ any disabled persons, but welcomes applications from individuals of all abilities.

Details of The Independent Examiner

Rory P Gormley & Co Ltd
Member of Institute of Financial Accountants
37A Main Street
Dromore
Omagh
County Tyrone
BT78 3AE

Drumquin Healthy Living Partnership

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Trustees' Annual Report for the year ended 31 March 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.

Drumquin Healthy Living Partnership

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Trustees' Annual Report for the year ended 31 March 2022

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 9 to 31.

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, (effective 1st January 2016)

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 13 December 2022.

A handwritten signature in black ink, appearing to read 'P. McCusker', with a long horizontal flourish extending to the right.

Paul McCusker
Director and Trustee

Drumquin Healthy Living Partnership

Report of the Independent Accountant to the Trustees of the charitable company on the accounts for the year ended 31 March 2022

We report on the financial statements of Drumquin Healthy Living Partnership for the year ended 31 March 2022, as set out on pages 9 to 31, which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Statement of Recognised Gains and Losses, the Balance Sheet and the related notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the charitable company are prepared, in all material respects, in accordance with the Companies Act 2006 and with charity law applicable within the jurisdiction of Northern Ireland and the accounts have been prepared in accordance with 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, under the historical cost convention, and in accordance with the accounting policies set out on page 17, which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

Respective responsibilities of the directors and the accountant

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 accounts.

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. The Trustees also consider the charitable company to be exempt from the requirement to be subject to Independent Examination.

Our responsibility is to prepare accounts upon the basis of the information supplied to us, without conducting any formal scrutiny.

No statement of opinion

We have not carried out any audit procedures and have relied upon information supplied to us by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit or other assurance opinion on the view given by the accounts.

Signed:-



Rory P Gormley & Co Ltd - Independent Accountant

Institute of Financial Accountants

37A Main Street
Dromore
Omagh
County Tyrone
BT78 3AE

This report was signed on 13 December 2022

Drumquin Healthy Living Partnership - Statement of Financial Activities for the year ended 31 March 2022

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 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	10,000	85,000	95,000	398,780
Charitable activities	A2	37,639	-	37,639	-
Total income	A	47,639	85,000	132,639	398,780
Expenditure on:					
Charitable activities	B2	100	31,150	31,250	7,037
Other	B3	23,411	22,234	45,645	32,187
Total expenditure	B	23,511	53,384	76,895	39,224
Net income for the year		24,128	31,616	55,744	359,556
Net income after transfers	A-B-C	24,128	31,616	55,744	359,556
Net movement in funds		24,128	31,616	55,744	359,556
Reconciliation of funds:-					
	E				
Total funds brought forward		5,878	422,937	428,815	69,259
Total funds carried forward		30,006	454,553	484,559	428,815

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 17 to 31 form an integral part of these accounts.

Drumquin Healthy Living Partnership - Statement of Financial Activities for the year ended 31 March 2022

Drumquin Healthy Living 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	7,322	391,458	398,780
Charitable activities	A2	-	-	-
Other trading activities	A3	-	-	-
Investments	A4	-	-	-
Other	A5	-	-	-
Total income	A	7,322	391,458	398,780
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	(18,984)	26,021	7,037
Other	B3	32,187	-	32,187
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	13,203	26,021	39,224
Net gains on investments	B4	-	-	-
Net income for the year		(5,881)	365,437	359,556
Transfers between funds	C	-	-	-
Net income after transfers		(5,881)	365,437	359,556
Net movement in funds		(5,881)	365,437	359,556
Reconciliation of funds:-				
Total funds brought forward	E	11,759	57,500	69,259
Total funds carried forward		5,878	422,937	428,815

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 17 to 31 form an integral part of these accounts.

Drumquin Healthy Living Partnership - Statement of Financial Activities for the year ended 31 March 2022

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

	2022	2021
	£	£
Surplus for the year :-		
Net excess of income over expenditure from operations before tax	(29,256)	(64,089)
Realised gains on disposals of social investments which are programme related	-	-
Income from operations before tax in the Statement of Financial Activities	(29,256)	(64,089)
Add/(deduct) non income and expenditure items:-		
Grants for the acquisition of fixed assets	85,000	391,458
Net Movement in funds before taxation	55,744	327,369
Funds generated in the year as shown on Statement of Financial Activities	55,744	327,369

The notes attached on pages 17 to 31 form an integral part of these accounts.

Drumquin Healthy Living Partnership - Statement of Financial Activities for the year ended 31 March 2022

Drumquin Healthy Living Partnership - Resources applied in the year ended 31 March 2022 towards fixed assets for Charity use:-

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	55,744	359,556
Resources applied on functional fixed assets	(23,839)	(499,829)
Other applications of funds		
Net resources available to fund charitable activities	31,905	(140,273)

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

The notes attached on pages 17 to 31 form an integral part of these accounts.

Drumquin Healthy Living Partnership - Statement of Financial Activities for the year ended 31 March 2022

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

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	5,878	422,937	428,815	69,259
Recognised gains and losses before transfers	24,128	31,616	55,744	359,556
	<u>30,006</u>	<u>454,553</u>	<u>484,559</u>	<u>428,815</u>
Closing revenue funds	<u>30,006</u>	<u>454,553</u>	<u>484,559</u>	<u>428,815</u>

Summary of funds	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	30,006	454,553	484,559	428,815

The notes attached on pages 17 to 31 form an integral part of these accounts.

Drumquin Healthy Living Partnership - Statement of Financial Activities for the year ended 31 March 2022

**Drumquin Healthy Living Partnership
Income and Expenditure Account for the year ended 31 March 2022 as required by the Companies Act 2006**

	2022 £	2021 £
Income		
Income from operations	47,639	7,322
Investment income and interest		
Gross income in the year before exceptional items	47,639	7,322
Gross income in the year including exceptional items	47,639	7,322
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	8,926	(17,596)
Depreciation and amortisation	22,234	24,633
Other expenditure	45,645	64,374
Interest payable	90	-
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	76,895	71,411
Net income before tax in the financial year	(29,256)	(64,089)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(29,256)	(64,089)
Retained surplus for the financial year	(29,256)	(64,089)
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 17 to 31 form an integral part of these accounts.

Drumquin Healthy Living Partnership - Balance Sheet as at 31 March 2022

	SORP		2022	2021
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	11	A2	480,801	479,196
Current assets		B		
Debtors	12	B2	20,203	-
Cash at bank and in hand		B4	22,883	13,998
Total current assets			<u>43,086</u>	<u>13,998</u>
Creditors: amounts falling due within one year	14	C1	<u>(28,037)</u>	<u>(25,379)</u>
Net current assets			15,049	(11,381)
			<u>495,850</u>	<u>467,815</u>
Net assets				
Creditors: amounts falling due after more than one year	15	C2	(11,291)	(39,000)
The total net assets of the charity			<u>484,559</u>	<u>428,815</u>

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

Restricted funds				
Restricted Revenue Funds	22	D2	454,553	422,937
			454,553	422,937
Unrestricted Funds				
Unrestricted Revenue Funds	22	D3	30,006	5,878
			30,006	5,878
Designated Funds				
Total charity funds			<u>484,559</u>	<u>428,815</u>

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.

Drumquin Healthy Living Partnership - Balance Sheet as at 31 March 2022

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 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.

A handwritten signature in black ink, appearing to read 'Paul', with a long horizontal stroke extending to the right.

Paul McCusker

Trustee

Approved by the board of trustees on 13 December 2022

The notes attached on pages 17 to 31 form an integral part of these accounts.

Drumquin Healthy Living Partnership

Notes to the Accounts for the year ended 31 March 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 2018) 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 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 that the charity faces include the continuing financial impact of Covid-19. With austerity measures expected to be introduced in future years disposable income may be adversely impacted, leading to the reduced user numbers, and therefore gym income.

Future assumptions - individual health and well-being will continue to remain a priority for both the public and the government meaning that spending on the project, and take up of the services will not experience any significant downturn.

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.

Drumquin Healthy Living Partnership

Notes to the Accounts for the year ended 31 March 2022

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.

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

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 7.

Drumquin Healthy Living Partnership

Notes to the Accounts for the year ended 31 March 2022

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.

Borrowing costs are not capitalised.

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.

Leasehold land & buildings	2 % straight line
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 11.

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.

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.

Drumquin Healthy Living Partnership

Notes to the Accounts for the year ended 31 March 2022

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 offers access to a defined contribution pension scheme administered by Nest. 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.

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.

Drumquin Healthy Living Partnership

Notes to the Accounts for the year ended 31 March 2022

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	22,234	24,633
Pension costs	127	-

6 Interest payable

	2022 £	2021 £
Loan interest	90	-

7 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

8 Staff costs and emoluments

<i>Salary costs</i>	2022 £	2021 £
Gross Salaries excluding trustees and key management personnel	9,870	-
Employer's operating costs of defined contribution pension schemes	127	-
Total salaries, wages and related costs	9,997	-

<i>Numbers of full time employees or full time equivalents</i>	2022	2021
The average number of total staff employed in the year was	1	-
The average number of part time staff employed in the year was	1	-

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

Engaged on charitable activities	1	-
The estimated full time equivalent number of all staff employed as above	-	-

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 year was	9,870	-
Pension contributions paid by the employer	127	-
Total remuneration package included in total salaries	9,997	-

Drumquin Healthy Living Partnership

Notes to the Accounts for the year ended 31 March 2022

9 Defined contribution pension schemes

The charity offers access to a defined contribution pension scheme administered by Nest, the costs of which are shown above.

The employers costs of the pension scheme are allocated to non charitable activities as they relate to cleaning staff.

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

10 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.

11 Tangible fixed assets

<i>Current Year</i>	Leasehold Land and Buildings	Equipment	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2021	422,858	81,871	-	504,829
Additions	21,847	1,992	-	23,839
At 31 March 2022	444,805	83,863	-	528,668
Depreciation				
At 1 April 2021	8,459	17,174	-	25,633
Charge for the year	8,896	13,338	-	22,234
At 31 March 2022	17,355	30,512	-	47,867
Net book value				
At 31 March 2022	427,450	53,351	-	480,801
At 31 March 2021	414,499	64,697	-	479,196

<i>Prior Year</i>	Leasehold Land and Buildings	Equipment	Motor Vehicles	Total
	£	£	£	£
Cost				
01 April 2020	-	5,000	-	5,000
Additions	422,858	76,871	-	499,829
31 March 2021	422,958	81,871	-	504,829
Depreciation				
01 April 2020	-	1,000	-	1,000
Charge for the year	8,459	16,174	-	24,633
31 March 2021	8,459	17,174	-	25,633
Net book value				
31 March 2021	414,499	64,697	-	479,196
31 March 2020	-	4,000	-	4,000

All assets are used for direct charitable purposes.

Drumquin Healthy Living Partnership

Notes to the Accounts for the year ended 31 March 2022

12 Debtors

	2022	2021
	£	£
Trade debtors	20,000	-
Prepayments and accrued income	203	-
	<u>20,203</u>	<u>-</u>

13 Debtors due after one year

	2022	2021
	£	£
Grants receivable	-	-
	<u>-</u>	<u>-</u>

14 Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts	3,000	-
Trade creditors	-	379
Accruals	1,000	1,000
PAYE, NIC VAT and other taxes	37	-
Other creditors	24,000	24,000
	<u>28,037</u>	<u>25,379</u>

15 Creditors: amounts falling due after one year

	2022	2021
	£	£
Bank loans and overdrafts	11,291	15,000
Other creditors	-	24,000
	<u>11,291</u>	<u>39,000</u>

Drumquin Healthy Living Partnership

Notes to the Accounts for the year ended 31 March 2022

16 Loans to trustees included in debtors

There are no loans to trustees included in debtors at the reporting date.

17 Guarantees made by the charity on behalf of trustees

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

18 Income and Expenditure account summary

	2022 £	2021 £
At 1 April 2021	5,170	69,259
Surplus after tax for the year	(29,256)	(64,089)
At 31 March 2022	<u>(24,086)</u>	<u>5,170</u>

19 Post balance sheet events

After the balance sheet date, but prior to the accounts being approved, the government issued a mini budget in an attempt to stimulate growth and slow down the rate of inflation. The actions announced only served to heighten uncertainty within the UK economy, sent borrowing interest rates higher, and had no effect on inflation. The result is a tightening of household budgets as severe and deep spending cuts are due to be made by the government to balance, coupled with increased mortgage rates, mean there will be less disposable income available for spending.

20 No related party transactions

There were no transactions with related parties in the year.

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

At 31 March 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	480,801	-	-	480,801
Current Assets	(411,467)	-	454,553	43,086
Current Liabilities	(28,037)	-	-	(28,037)
Long Term Liabilities	(11,291)	-	-	(11,291)
	<u>30,006</u>	<u>-</u>	<u>454,553</u>	<u>484,559</u>
At 1 April 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	479,196	-	-	479,196
Current Assets	(408,939)	-	422,937	13,998
Current Liabilities	(25,379)	-	-	(25,379)
Long Term Liabilities	(39,000)	-	-	(39,000)
	<u>5,878</u>	<u>-</u>	<u>422,937</u>	<u>428,815</u>

Drumquin Healthy Living Partnership

Notes to the Accounts for the year ended 31 March 2022

22 Change in total funds over the year as shown in Note 21 , 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 23 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	5,878	24,128	-	30,006
Total unrestricted and designated funds	5,878	24,128	-	30,006
Restricted funds:-				
Gym project	422,937	27,768	-	450,703
Walkway	-	(8,150)	-	(8,150)
Teen Active Programme	-	10,000	-	10,000
Total restricted funds	422,937	31,616	-	454,553
Total charity funds	428,815	55,744	-	484,559
COMPARATIVE YEAR				
	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	11,759	5,881	-	5,878
Total unrestricted and designated funds	11,759	(5,881)	-	5,878
Restricted funds:-				
Gym Project	57,500	365,437	-	422,937
Total restricted funds	57,500	365,437	-	422,937
Total charity funds	69,259	359,556	-	428,815

Drumquin Healthy Living Partnership

Notes to the Accounts for the year ended 31 March 2022

23 Analysis of movements in funds over the year as shown in Note 22

	Income	Expenditure	Other Gains & Losses	Movement In funds
	2022	2022	2022	2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	47,639	(23,511)	-	24,128
Restricted funds:-				
Gym project	50,000	(22,234)	-	27,766
Walkway	25,000	(31,150)	-	(6,150)
Teen Active Programme	10,000	-	-	10,000
	132,639	(76,895)	-	55,744

COMPARATIVE YEAR	Income	Expenditure	Other Gains & Losses	Movement In funds
	2021	2021	2021	2021
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	7,322	(13,203)	-	(5,881)
Restricted funds:-				
Gym project	391,458	(26,021)	-	365,437
	398,780	(39,224)	-	359,556

24 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide for future activities, and, subject to charity legislation, are free from all restrictions.

Restricted funds:-

Gym project

The purpose of this is to fund the construction and fit out of the new gym facilities connecting pathway to the GAA pitch facilities.

Walkway

The purpose of this is to assist the construction of a new community walkway river and local GAA pitch in partnership with the local GAA club.

Teen Active Programme

The purpose of this fund is to assist in offering a programme to encourage an active lifestyle in the younger members of the community.

25 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 £10 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.

Drumquin Healthy Living Partnership

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

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

26 Donations, Grants and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Donations and gifts from individuals				
Small donations individually less than £1000	-	-	-	7,322
Total donations and gifts from individuals	-	-	-	7,322

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Revenue grants and donations from non public bodies				
Pigeon Top Wind Farm Ltd	10,000	-	10,000	-
Total private sector revenue grants	10,000	-	10,000	-

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Capital grants from government and public bodies				
Fermanagh & Omagh District Council	-	-	-	351,458
Total public sector capital grants	-	-	-	351,458

Capital grants from government and public bodies - Prior Year analysis

Drumquin Healthy Living Partnership

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

	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £	
Prior Year	-	351,458	351,458	
	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Capital grants from non public bodies				
Fermanagh Trust - Comavarrow/Slieveglass Wind Farm Fund Grant	-	50,000	50,000	28,000
Thomog Community Foundation	-	-	-	10,000
The National Lottery Community Fund	-	10,000	10,000	-
SECAD	-	25,000	25,000	2,000
Total private sector capital grants	-	85,000	85,000	40,000
Capital grants from non public bodies - Prior Year analysis				
	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £	
Prior Year	-	40,000	40,000	
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	10,000	85,000	95,000	398,780
Prior year				
	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Prior Year Total Funds 2021 £	
Total Donations, Grants and Legacies A1	7,322	391,458	398,780	

Drumquin Healthy Living Partnership

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

27 Income from charitable activities - Trading 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 £
Primary purpose and ancillary trading				
Gym subscriptions and user fees	37,639	-	37,639	-
Total Primary purpose and ancillary trading	37,639	-	37,639	-

28 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	37,639	-	37,639	-
Total from charitable activities A2	37,639	-	37,639	-

29 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Community Covid Response	100	-	100	5,649
Sports equipment	-	-	-	1,388
Total direct spending B2a	100	31,150	31,250	7,037

<i>Prior Year</i>	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Sports equipment	-	1,388	1,388
Total direct spending B2a	5,649	1,388	7,037

Drumquin Healthy Living Partnership

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

30 Support costs for charitable activities

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
<i>Employee costs not included in direct costs</i>				
Other salaries	9,870	-	9,870	-
Defined contribution pension costs - Other salaries	127	-	127	-
<i>Premises Expenses</i>				
Rates and water charges	315	-	315	-
Light heat and power	3,696	-	3,696	500
Premises repairs, renewals and maintenance	746	-	746	312
Property insurance	3,420	-	3,420	4,500
<i>Administrative overheads</i>				
Telephone, fax and internet	510	-	510	-
Hire of equipment	-	-	-	62
Advertising and marketing	35	-	35	-
Sundry expenses	353	-	353	-
Coaching	950	-	950	-
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Accountancy fees other than examination or audit fees	1,453	-	1,453	2,003
Other legal and professional	134	-	134	-
<i>Financial costs</i>				
Bank charges	1,712	-	1,712	177
Loan interest	90	-	90	-
Depreciation & Amortisation in total for	-	22,234	22,234	24,633
Support costs before reallocation	23,411	22,234	45,645	32,187
<i>Less support costs reallocated to specific activities</i>				
To non charitable costs	(23,411)	(22,234)	(45,645)	(32,187)
The basis of allocation of costs between activities is described under accounting policies				(32,187)
<i>Administrative overheads</i>				
<i>Financial costs</i>				
Depreciation & Amortisation in total for	-	24,633	24,633	
Support costs before reallocation	7,554	24,633	32,187	
Total support costs - Prior Year	(24,633)	24,633	-	

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

Drumquin Healthy Living Partnership

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

31 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		2022	2022	2022	2021
		£	£	£	£
Total direct spending	B2a	100	31,150	31,250	7,037
Total charitable expenditure	B2	<u>100</u>	<u>31,150</u>	<u>31,250</u>	<u>7,037</u>
		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
<i>Prior Year</i>		2021	2021	2021	
		£	£	£	
Total direct spending	B2a	5,649	1,388	7,037	
Total support costs	B2d	(24,633)	24,633	-	
Total charitable expenditure	B2	<u>(18,984)</u>	<u>26,021</u>	<u>7,037</u>	

32 Other trading expenditure unrelated to fundraising or charitable activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Reallocated from support costs		23,411	22,234	45,645	32,187
Non charity expenditure	B3b	<u>23,411</u>	<u>22,234</u>	<u>45,645</u>	<u>32,187</u>

Other trading expenditure unrelated to fundraising or charitable activities - Prior Year analysis

		Unrestricted Funds	Restricted Funds	Total Funds	
<i>Current Year</i>					
		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Non charity expenditure		23,411	22,234	45,645	32,187
Total other expenditure	B3	<u>23,411</u>	<u>22,234</u>	<u>45,645</u>	<u>32,187</u>
		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
<i>Prior Year</i>		2021	2021	2021	
		£	£	£	
Non charity expenditure		32,187	-	32,187	
Total other expenditure	B3	<u>32,187</u>	<u>-</u>	<u>32,187</u>	